

Wind Property Tax Calculator ND	
Capacity (MW)	1000
Hours Per Year	8760
Capacity Factor (Use 0.35)	0.37
MWh Per Year	4,993,200.00
Project Life	25
MWh/Project Life	124,830,000.00
Tax Per MWh installed	\$ 3,500.00
Property Tax Per Year	\$ 62,500,000.00
Total Project Property Tax	\$ 62,500,000.00
Tax Per MWh Generated (\$/MWh)	\$ 0.50
Tax Per Year	\$ 2,496,600.00
Tax Per Project Lifetime	\$ 62,415,000.00
Total Annual Property Taxes*	\$ 4,996,600.00
Total Project Life Property Taxes*	\$ 124,915,000.00
Wind Sales Tax Calculator ND	
\$ 600,000,000	10,000 MWh
2000 MWh	
\$ 2,000,000.00	10,000 MWh
1000 MWh installed	
\$ 2,000,000,000.00	Total Project Investment Subject to Sales Tax
0.5	Percent of Project Subject to Sales Tax
	Project Investment Subject to Sales Tax
\$ 1,000,000,000.00	
0.25	Sales Tax Rate
\$ 50,000,000.00	Project Sales Tax*

*These numbers agree with Bob Homs estimates

Lignite Tax Calculator (Paid Directly by the Industry)	
Capacity (MW)	4000
Coal Severance Tax	Dollars Dollars
Coal Conversion Tax	\$11,578,000.00 \$ 2,894,500.00
Sales, Property, and Corporate Income Taxes	\$25,709,000.00 \$ 6,437,250.00
Total	\$20,661,000.00 \$ 5,165,250.00
	\$27,849,000.00 \$14,487,000.00

Direct and Indirect Tax Payments				Capacity MW				
	4000	4000	4000		1000	1000	1000	1000
	Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect
Dividends	\$ 1,873,000.00	\$ 493,000.00	\$ 2,274,000.00	Dividends	\$ 467,750.00	\$ 103,750.00	\$ 571,500.00	\$ 648,500.00
Social Security	\$ 628,000	\$ 454,000	\$ 1,042,000	Social Security	\$ 127,000.00	\$ 39,750.00	\$ 166,750.00	\$ 285,000.00
Personal Income	\$ 4,360,000	\$ 3,442,000	\$ 7,802,000	Personal Income	\$ 1,000,000.00	\$ 865,000.00	\$ 1,865,000.00	\$ 1,955,000.00
Sales Tax	\$ 33,784,000	\$ 33,784,000	\$ 73,568,000	Sales Tax	\$ 8,445,000.00	\$ 8,445,000.00	\$ 16,890,000.00	\$ 16,890,000.00
Property Tax	\$ 12,830,000	\$ 12,830,000	\$ 25,660,000	Property Tax	\$ 3,267,500.00	\$ 3,267,500.00	\$ 6,535,000.00	\$ 6,535,000.00
Corporate Income	\$ 2,325,000	\$ 2,325,000	\$ 4,650,000	Corporate Income	\$ 584,250.00	\$ 584,250.00	\$ 1,168,500.00	\$ 1,168,500.00
Other Taxes	\$ 2,165,000	\$ 2,069,000	\$ 4,234,000	Other Taxes	\$ 543,250.00	\$ 543,250.00	\$ 1,086,500.00	\$ 1,086,500.00
Non Taxes	\$ 1,109,000	\$ 4,113,000	\$ 7,827,000	Non Taxes	\$ 272,000.00	\$ 272,000.00	\$ 544,000.00	\$ 544,000.00
Totals	\$ 53,132,000	\$ 70,481,000	\$ 123,613,000	Totals	\$ 13,113,000.00	\$ 14,717,750.00	\$ 27,830,750.00	\$ 27,830,750.00
	\$70,480,000.00		\$ 18,026,500.00					

Source: Economic Contribution of the ND Lignite Industry in 2017 NDSU Researchers: Dean Bangstad and Nancy Hedier

Total Annual Lignite Tax Contribution	
Capacity MW	4000
Tax Contribution	\$130,066,000.00 \$32,337,750.00
Total Annual Wind Contribution	
	\$ 4,996,600.00

Annual Property Tax Contribution	
1000 MWh Wind	\$ 4,996,600.00
1000 MWh Lignite	\$32,337,750.00
Factor Lignite over Wind	6.471910927

