

West Fargo City
Board of Equalization
April 13, 2004
5:30 PM

West Fargo City Hall
800 4th Ave E.
West Fargo ND 58078

Overview of Assessment Function

The overall function of the West Fargo Assessment Department is to maintain a record of property ownership boundaries and estimate the value, or appraise all property in West Fargo. This encompasses many varied tasks and responsibilities but all serve toward that overall objective.

Property Ownership Maintenance

This is accomplished by analysis of the various instruments by which property rights may be acquired, transferred, or disposed of. This department collects all such instruments that have been legally recorded and reflects the status of property ownership in the city as of the assessment date: February 1st of each year.

Property Appraisal

This department conducts extensive analysis of the factors affecting the value of all classes of property. Once the forces that affect property value are quantified, new and existing properties are appraised on an individual basis. This is done by appraising all new properties as they are constructed and periodically reappraising existing properties by type or location.

Market forces that affect the value of real estate over broad subclasses of property are dealt with by the Assessment Department through a process called value trending. This involves applying value changes uniformly across various classes of property based upon careful statistical analysis.

Property Taxes

The North Dakota property tax is an *ad valorem* tax. This means, simply, a tax according to value. Property taxes are based on the value of property.

Property taxes are an important source of revenue for local governments. It pays for those services that are provided close to home such as schools and roads. Everybody who farms, owns a home or has a business pays property tax.

The role of the Assessment Department in this process is to place a value on each property in the City of West Fargo. This determines how much each individual parcel of real estate pays in property tax. The *total* amount of the property tax to be collected annually is a product of various taxing authorities (city, county, school, park) setting their budgets.

Once the budgets are set, the total amount to be collected is divided by the total taxable valuation of all properties in the city. That results in the *mill levy*. To determine an individual property tax liability, the total appraised or market value determine by the assessment office is taken times *assessment factors* and that result is then taken times the mill levy.

For example: The market value of a home is appraised at \$100,000.

\$100,000 X 50% Assessment Factor = \$50,000 or assessed value
\$ 50,000 X 9% Residential Factor* = \$ 4,500 or taxable value
\$ 4,500 X .44076 Mill Levy (2003) = \$ 1,983 or Consolidated tax
*Commercial and Agricultural Factors are 10%

In order to assure that there is fairness in the property tax of West Fargo, we must therefore; be concerned with equitable treatment in how we place our values on properties. The major concern in the data collection effort is that all information is collected for each property, notes are thorough and accurate for future use and all contact with the public is professional and courteous.

2004 Taxable Valuation

The taxable valuation is the amount that is considered the tax base of the City of West Fargo. This accounts for the removal of exempt amounts and represents the net assessed value of all property in the city subject to property taxation.

This amount is determined by applying an assessment ratio of 50% to the appraised value of all taxable property, then a factor of 9% is applied to residential and 10% to all other property classes.

The taxable valuation multiplied by the mill levy will determine the total revenue to be received from property taxes.

The following projection of the 2004 taxable valuation will vary somewhat from the final amount. Changes will occur between now and when the mill levy is determined in September. Examples of these changes may include errors in assessments or exemptions not previously filed. The adjustment column is for those changes that may occur. The report also contains just an estimate of what utilities such as railroads and pipelines known as corporations assessed by the state may be.

Agricultural	28,535
Residential	27,071,469
Commercial	10,519,925
- TIF	(400,360)
- Adjustments (Estimate)	(50,000)
+Corporation (Estimate)	<u>575,000</u>
Projected Taxable	37,744,569

Below is an eight-year valuation history for the City of West Fargo:

<u>Year</u>	<u>Taxable Valuation</u>	<u>% Change</u>
1997	17,917,109	7.4%
1998	19,266,816	7.5%
1999	20,930,890	8.6%
2000	23,175,335	10.7%
2001	25,369,053	9.5%
2002	28,459,135	12.0%
2003	32,226,629	13.2%
2004	37,744,569	17.0%

Major North Dakota City Comparison

Population info provided by Gazetteer
Taxable Valuation compiled by League of Cities

Population / Taxable Value Comparison

City	Estimated Population	2003 Taxable Valuation	2002 Taxable Valuation
Fargo	91,204	\$ 208,083,503	\$ 194,773,430
Bismarck	56,700	\$ 114,071,842	\$ 108,275,282
Grand Forks	48,546	\$ 91,556,946	\$ 86,407,752
Minot	35,617	\$ 64,322,966	\$ 62,587,181
West Fargo	16,500	\$ 32,194,616	\$ 28,459,135
Mandan	16,800	\$ 24,177,478	\$ 22,185,018
Dickinson	15,500	\$ 21,644,017	\$ 20,934,786
Jamestown	15,100	\$ 20,429,063	\$ 19,831,026
Williston	12,400	\$ 14,155,964	\$ 13,788,315

Mill Levy / Property Tax Comparison

City	2003 Total Mill Levy	2003 City Mill Levy	Est Tax 100,000 Residential	Est Tax 100,000 Commercial
Jamestown	526.59	146.65	2,370	2,633
Williston (SD #1)	526.39	115.66	2,369	2,632
Grand Forks	518.25	127.19	2,332	2,591
Mandan	502.97	114.91	2,263	2,515
Fargo (SD #1)	486.58	60.24	2,190	2,433
Minot	473.84	132.77	2,132	2,369
Bismarck (SD #1)	473.54	102.41	2,131	2,368
Dickinson	465.84	123.96	2,096	2,329
West Fargo	440.76	84.53	1,983	2,204

Mill Levies

The County Auditor calculates the total mill levy each year. This is usually done in late fall after all taxing jurisdictions have reported. That levy appears on the tax bill that property owners receive in December of the same year. The most recent bill is 2003 and the mill levies in West Fargo were 440.76. This illustrates how that levy is broken down:

2003 Mill Levy Breakdown

State	1.00
Cass County*	68.76
West Fargo City	84.53
Park District	26.45
School District	254.02
Water District	5.00
Garrison Diversion	1.00

Mill Levies for 1993 - 2003

Year	City	Park	School	County	Garrison	State	Water	Total
1993	70.35	28.64	252.53	64.99	1.00	1.00	3.91	422.42
1994	72.54	27.74	252.15	67.30	1.00	1.00	5.00	426.73
1995	72.80	27.01	251.66	65.96	1.00	1.00	4.00	423.43
1996	72.04	26.70	251.06	64.12	1.00	1.00	4.00	419.92
1997	73.72	27.34	250.83	66.49	1.00	1.00	4.60	424.98
1998	73.72	27.79	249.02	72.39	1.00	1.00	4.50	429.42
1999	69.63	28.23	249.02	71.17	1.00	1.00	4.50	424.55
2000	67.71	26.72	249.02	69.07	1.00	1.00	5.00	419.52
2001	72.99	27.19	249.02	66.02	1.00	1.00	5.00	422.22
2002	80.74	26.76	254.02	68.36	1.00	1.00	5.00	436.88
2003	84.53	26.45	254.02	68.76	1.00	1.00	5.00	440.76

*County Mill rate includes all other mill rates such as Weed, Vector and Soil Districts

2004 Exempt Properties

Exempt Property falls into two classes for property tax assessments: *discretionary* or *fully exempt*. Discretionary exemptions are granted for reasons such as relief for the disabled or elderly, economic expansion, or renovation of properties. Fully exempt properties include those such as churches, schools and hospitals. Following is a breakdown of discretionary exemptions for the 2004 assessment:

Type	True & Full Value	Tax Dollars
New Single Family Homes	\$ 41,108,600	\$ 815,356
New Twin Home Construction	\$ 7,862,000	\$ 155,936
New Industry	\$ 1,833,800	\$ 40,413
PILOT	\$ 10,716,600	\$ 236,172
Remodeling - Residential	\$ 462,800	\$ 9,179
Remodeling - Commercial	\$ 234,100	\$ 5,159
Renaissance Zone - Residential	\$ 130,100	\$ 2,580
Renaissance Zone - Commercial	\$ 1,529,600	\$ 33,709
Tax Increment Financing (TIF)	\$ 8,001,800	\$ 176,344
Total	\$ 71,879,400	\$ 1,474,850

Yearly totals over the last three years reflect the changes in the exemptions that the City of West Fargo is granting:

Type	#	2004	#	2003	#	2002
New Single Family Homes	606	\$ 41,108,600.00	448	\$ 30,722,400	330	\$ 21,503,400
New Twin Home Construction	106	\$ 7,862,000.00				
New Industry	5	\$ 1,833,800.00	6	\$ 1,514,800	8	\$ 2,156,200
PILOT	13	\$ 10,716,600.00	13	\$ 10,518,000	11	\$ 9,161,100
Remodeling - Residential	9	\$ 462,800.00	7	\$ 332,300	5	\$ 147,000
Remodeling - Commercial	1	\$ 234,100.00	0	\$ -	0	\$ -
Renaissance Zone - Residential	2	\$ 130,100.00	2	\$ 130,100	1	\$ 110,900
Renaissance Zone - Commercial	3	\$ 1,529,600.00	1	\$ 91,600	0	\$ -
Tax Increment Financing (TIF)	11	\$ 8,001,800.00	11	\$ 7,947,900	11	\$ 7,673,000
Total		\$ 71,879,400.00		\$ 51,257,100.00		\$ 40,751,600.00

2003-2004 SALES RATIO ADJUSTMENT WORKSHEET

The ND property tax is an ad valorem tax. This means, simply, a tax according to value. The true and full value for tax purposes must reflect the market value of the property. Sales ratio studies are conducted annually to determine if city property values are at market. It is the intent of the ND legislature that local assessors use the results of sales ratio studies as a guide in making and equalizing assessments of property.

The State Tax Department has usually granted a 5% leeway in our ratio studies. This means that our final ratio analysis should be between 95% and 105% with 100% being the ideal ratio. Our 2002 ratio study placed commercial property at 95% and residential property at 93%. The city uses mass reappraisal of areas and trending of other areas to increase the percentages to within acceptable levels. For 2004 the reappraisal and trending of property increased commercial by 4% and residential by 9%.

	<u>COMMERCIAL</u>		<u>RESIDENTIAL</u>	
	2003	2004	2003	2004
True & Full Value	188,215,200	210,398,500	503,629,900	601,588,200
Supplementary Abstract				
Increases		15,289,500		48,569,292
Decreases	748,200		844,900	
Adjusted T&F Values (Line 1-Line 2 or 3)	187,467,000	195,109,000	502,785,000	553,018,908
Year T&F Sales Ratio	97%		90%	
Indicated Market Value (Line 4 / Line 5)	193,264,948		560,518,395	
Year T&F Market Value Ratio 2004 Line 4 / Line 6)		101%		99%
Market Value - 2001 T&F (Line 6 - 2004 Line 4)		(1,844,052)		7,499,487
Indicated Change Need to Reach 100% Value (Line 8 / 2004 Line 4)		-1%		1%

Prepared by Wanda Wilcox, Assessor
04/05/2004

Questions regarding West Fargo Values

- Question: How is my true and full value calculated in to actual tax dollars?
- Answer: Your true and full value is taken times $4\frac{1}{2}$ % if residential or 5% if commercial to obtain a taxable value. The taxable value is taken times the current mill rate to obtain your general consolidated tax.
For example: $\$100,000 \times .045 \times .44076$ (mills) = \$1,983 (taxes)
- Question: How much are values in West Fargo increasing this year?
- Answer: Our overall increase for 2004 is around 17%. Existing residential increased on the average of 9% and commercial saw an increase of 4%. West Fargo completed the first year of a four year mass commercial reappraisal program.
- Question: How much of an exemption is given to the new homes in West Fargo?
- Answer: The maximum exemption given on a new single family home is \$75,000 for two years. This exemption is extended to the builder and the first buyer. Twin homes and town homes are only eligible to the first owner after builder. The builder is not eligible for the exemption. This is according to state statute. We currently have 606 new single family homes and 106 twin homes receiving the exemption with a total valuation of \$48,970,600.
- Question: What is the amount of business exemptions that are currently being granted?
- Answer: We have 18 parcels receiving a PILOT or New Industry exemption. They total \$12,550,400 in total true and full valuation.
- Question: What is the ratio between commercial and residential properties regarding overall value?
- Answer: Even as West Fargo strives to grow out of the bedroom community status, our valuation shows differently. In 2001 the City was 70%-30% with residential over commercial. Last year's figures were at 73%-27% and now for 2004 the ratio is 74%-26%. Hopefully with the mass reappraisal of the commercial properties and the hiring of a Business Development Director, West Fargo will see a change in this.
- Question: How does West Fargo taxes compare to other North Dakota cities?
- Answer: West Fargo currently has the lowest mill rate among the nine major cities in North Dakota. The only lower mill rate would for someone living

within the City of Fargo but in the West Fargo School District. Those taxes would run about \$50 less per year on a \$100,000 home.

- Question: How does West Fargo compare to other North Dakota cities overall?
- Answer: West Fargo is ranked fifth in overall taxable valuation. Our taxable valuation has more than doubled over the last 7 years from \$17.9 million to \$37.7 million. Our parcel count during the same time frame has increased from 3,800 to 7,500. There is not another city in North Dakota that can boast of such growth.

City Board of Equalization Statute

Chapter 57-11 City Board of Equalization

Section

- 57-11-01. Membership of Board - Quorum - Meeting
- 57-11-02. Duties of Auditor
- 57-11-03. Duties of Board - Limitation on Increase - Notice
- 57-11-04. Application for correction of assessment
- 57-11-05. Adding property to assessment list
- 57-11-06. No reduction after session of Board - Exception
- 57-11-07. Effect of failure of Board to meet

57-11-01. Membership of Board - Quorum - Meeting.

1. The Board of Equalization of a city consists of the members of the governing body, and shall meet at the usual place of meeting of the governing body of the city on the second Tuesday in April each year. The executive officer of the governing body shall act a chairman, but in his absence the governing body may elect one of its members to preside. A majority of the board constitutes a quorum to transact business, and it may adjourn from day to day until its work is completed. In case a quorum is not present at any time, the clerk may adjourn from day to day and publicly announce the time to which the meeting is adjourned.
2. Notwithstanding the provisions of subsection 1, if the same person performs the duties of assessor for two or more cities or townships, the county director of tax equalization may designate the hour and day in the month of April at which the meeting provided for in subsection 1 must be held for each such city board of equalization; provided, that notice of the hour and day must be published in the official newspaper of the county and posted at the usual place of meeting at least ten days before such meeting.

57-11-02. Duties of Auditor. The city auditor, as clerk, shall keep an accurate record of all changes made in valuation, and of all other proceedings, and, within ten days after the completion of the equalization of the assessment, shall deliver the assessments as equalized to the county auditor of the county in which the city is situated, with his certificate that the assessments are correct as equalized by the

city board of equalization. The assessment as equalized must be accepted by the board of county commissioners in lieu of all other assessment rolls for the property in said city.

57-11-03. Duties of Board - Limitation on Increase - Notice. At its meeting, the board of equalization shall proceed to equalize and correct the assessment roll. It may change the valuation and assessment of any real property upon the roll by increasing or diminishing the assessed valuation thereof as is reasonable and just to render taxation uniform, except that the valuation of any property returned by the assessor may not be increased more than twenty-five percent without first giving the owner or his agent notice of the intention of the board to increase it. The notice must state the time when the board will be in session to act upon the matter and must be given by personal notice served upon the owner or his agent or by leaving a copy at his last known place of residence.

57-11-04. Application for correction of assessment. During the session of the board, any person, or the attorney or agent of any person feeling aggrieved by anything in the assessment roll, may apply to the board for the correction of alleged errors in the listing or valuation of real property, and the board may correct the errors as it may deem just.

57-11-05. Adding property to assessment list. The board of equalization shall place upon and add to assessment roll any real property subject to taxation which has been omitted by the owner or the assessor and shall enter the property at a valuation which will bear an equal and just proportion of the taxation.

57-11-06. No reduction after session of Board - Exception. After the adjournment of the board each year, neither the governing body of the city nor the city board of equalization may change or alter any assessment. Neither may the governing body or the board of equalization reduce or abate, or authorize the reduction, abatement, or return, of any taxes levied upon such assessments for any cause except that the property assessed was not subject to taxation at the time the assessment was made.

57-11-07. Effect of failure of Board to meet. The failure of the board of equalization to hold its meeting does not vitiate nor invalidate any assessment or tax except as to the excess of valuation or tax thereon shown to have been made or levied unjustly.

Duties of Board of Equalization

As appeared in City Scan

This overview of the Board of Equalization duties appeared in an issue of City Scan and does simplify the statute for easier understanding.

Board of Equalization

What are the duties of the city board of equalization?

The city board of equalization is responsible for equalizing the assessment role within the city. It may change the valuation and assessment of any real property upon the roll by increasing or diminishing the assessed valuation as is reasonable and just in order to make taxation uniform. The valuation of any property returned by the assessor may not be increased by more than twenty-five percent without first giving the owner notice of the intention of the board to increase it. The notice must state the time when the board will be in session to act upon the matter and must be given by personal notice served upon the owner or the owner's agent or by leaving a copy at the owner's last known place of residence. (NDCC 57-11-03)

During the session of the city board of equalization, any person feeling aggrieved by anything in the assessment roll may apply to the board for the correction of the alleged errors, and the board may correct the errors as it may deem just. (NDCC 57-11-04)

The board of equalization shall add to the assessment roll any real property subject to taxation that has been omitted by the assessor and shall enter the property at a valuation that will bear a just proportion of the taxation. (NDCC 57-11-05)

Who is on the city board of equalization?

The city board of equalization consists of the members of the city governing body. The executive officer of the city governing body shall act as chairman, but in the executive officer's absence the governing body may elect one of its members to preside. A majority of the board constitutes a quorum to transact business. (NDCC 57-11-01)

When does the city board of equalization meet?

The city board of equalization shall meet at the usual place of the city governing body on the second Tuesday in April in each year. The board may adjourn from day to day until its work is completed. In case a quorum is not present at any time, the city auditor may adjourn from that day and publicly announce the time to which the meeting is adjourned. If the same person performs the duties of assessor for two or more cities or townships, the city auditor may, after consultation with the assessor involved, designate the hour and day in the month of April at which the board of equalization meeting will be held, provided that notice of the hour and day must be published in the official newspaper of the political subdivisions involved and posted at the usual place of the meeting by the city auditor at least ten days before the meeting. (NDCC 57-11-01)

What are the duties of the city auditor with regard to the board of equalization?

The city auditor, as clerk, shall keep an accurate record of all changes made in valuation and of all other proceedings. Within ten days after the completion of the equalization of the assessment, the city auditor shall deliver the assessments as equalized to the county auditor of the county in which the city is situated, with the city auditor's certificate that the assessments are correct as equalized by the city board of equalization. (NDCC 57-11-02)

Misconceptions about the Assessor's Work

There are many misconceptions about what the job of an assessor is. The assessor is concerned with value, not taxes. Our main concern is determining that all like properties within their jurisdiction are assessed using the same standards and according to their current market value. The assessor looks to equalize valuations through out the jurisdiction.

The assessor does not:

- Collect Taxes
- Calculate Taxes
- Assess Taxes
- Determine Tax Rates
- Assess Special Assessments
- Set Policy

Taxing jurisdictions such as schools, cities and townships, adopt budgets. This determines the mill levy, which is the rate required to raise the money budgeted. The taxes paid by a property owner are proportional to the value of their property compared to the total valuation of the city.

2004 True & Full Values by Addition

#	ADDITION	AG	RL	RS	CL	CS	TOTAL
5	AIRPORT 1ST				10,600	305,200	315,800
10	ARBOR GLEN		2,432,500	3,973,800			6,406,300
11	ARBOR GLEN 2ND		240,600	433,300			673,900
12	ARBOR GLEN 3RD		38,800	52,800			91,600
19	ARMOUR IND PARK 2ND				63,700	156,000	219,700
20	ARMOUR IND PARK				268,400	607,000	875,400
26	BEAVER CREEK				180,000	1,000	181,000
25	B-D LAND						-
24	B-D LAND 2nd				94,200	120,000	214,200
27	BURLINGTON		1,205,400		435,000	2,055,600	3,696,000
28	BURLINGTON 2ND		292,800		365,800	3,173,400	3,832,000
30	BUTLER				460,000	2,542,000	3,002,000
31	BUTLER 2ND				122,000	690,000	812,000
36	BOGEY 2ND				256,000	1,121,300	1,377,300
37	BOGEY 3RD				150,100	156,800	306,900
40	CHARLESWOOD 1ST		2,720,700	12,903,200			15,623,900
41	CHARLESWOOD 2ND		544,400	2,134,700			2,679,100
42	CHARLESWOOD 3RD		992,900	5,047,600			6,040,500
43	CHARLESWOOD 4TH		531,400	2,540,600			3,072,000
44	CHARLESWOOD 5TH		253,500	1,288,800			1,542,300
45	CHARLESWOOD 6TH		1,546,500	6,993,700			8,540,200
46	CHARLESWOOD 7TH		343,300	1,273,600			1,616,900
47	CHARLESWOOD 8TH		1,499,500	6,861,300			8,360,800
48	CHARLESWOOD 9TH		307,700	1,536,100			1,843,800
49	CHARLESWOOD 10TH		620,000	1,690,900	67,200		2,378,100
50	CHATEAU CHEYENNE		1,241,800	2,739,800			3,981,600
53	CHARLESWOOD 11TH		2,609,300	8,078,400			10,687,700
54	CHARLESWOOD 12TH		112,000	588,500			700,500
55	CHARLESWOOD 13TH		556,900	1,170,800			1,727,700
56	CHARLESWOOD 14TH		486,700	942,400			1,429,100
57	CHARLESWOOD 15TH		1,188,800	2,031,700			3,220,500
58	CHARLESWOOD 16TH		1,942,400	694,400			2,636,800
59	CHARLESWOOD 17TH		1,490,900	344,500	464,200		2,299,600
60	CHARLESWOOD ESTATE 1ST		3,560,200	18,073,500			21,633,700
61	CHARLESWOOD ESTATE 2ND		1,483,000	7,337,100			8,820,100
62	CHARLESWOOD ESTATE 3RD		1,608,500	7,760,700			9,369,200
63	CHARLESWOOD ESTATE 4TH		240,500	1,026,000			1,266,500
64	CHARLESWOOD ESTATE 5TH		1,288,300	3,142,900			4,431,200
65	CHARLESWOOD ESTATE 6TH		412,400	769,200			1,181,600
66	CHARLESWOOD ESTATE 7TH		1,698,600	77,000			1,775,600
69	CHARLESWOOD SCHOOL						-
70	DALSIN 1ST				140,800	297,000	437,800
75	DAKOTA TERRITORY 1ST				1,937,800	6,273,800	8,211,600
76	DAKOTA TERRITORY 2ND				569,100	924,000	1,493,100
77	DAKOTA TERRITORY 3RD				1,538,800	4,382,100	5,920,900
78	DAKOTA TERRITORY 4TH				998,800	4,320,500	5,319,300

#	ADDITION	AG	RL	RS	CL	CS	TOTAL
79	DAKOTA TERRITORY 5TH		462,600	2,778,800	485,100		3,726,500
80	DAKOTA MACHINE 1ST	14,200			418,700	1,696,000	2,128,900
81	DAKOTA TERRITORY 6TH				1,082,500	2,179,000	3,261,500
83	DAKOTA TERRITORY 8TH				520,100	780,000	1,300,100
82	DAKOTA TERRITORY 9TH				721,400	1,245,000	1,966,400
85	COMMERCIAL RESOURCES				180,000	1,450,900	1,630,900
95	DAVON 1ST				120,800	417,000	537,800
100	DAWNS		1,101,500	3,004,800			4,106,300
140	DUBOIS				57,300	214,800	272,100
181	EAGLE RUN 2ND		160,100	416,800			576,900
182	EAGLE RUN 3RD		2,755,100	3,497,700			6,252,800
183	EAGLE RUN 4TH		2,528,700	2,496,600			5,025,300
184	EAGLE RUN 5TH		1,542,200	1,695,100			3,237,300
185	EAGLE RUN 6TH		1,088,300	1,248,200			2,336,500
186	EAGLE RUN 7TH		257,300	456,600			713,900
187	EAGLE RUN 8TH		113,600		1,017,100	3,814,000	4,944,700
188	EAGLE RUN 9TH		1,310,000	968,600			2,278,600
189	EAGLE RUN 10TH		736,100	635,200			1,371,300
190	EAGLE RUN 11TH		1,096,600		302,000		1,398,600
200	EASTRIDGE		88,800	319,300	88,800	161,400	658,300
300	EASTRIDGE 2ND		827,300	3,094,200	773,700	5,661,500	10,356,700
310	EASTRIDGE 3RD				59,900	281,600	341,500
400	EASTWOOD		603,300	2,067,300			2,670,600
500	EASTWOOD 2ND		1,724,700	7,019,000			8,743,700
550	ELMWOOD COURT		6,097,200	3,939,500	274,600		10,311,300
600	FRANCIS 1ST		90,600	353,200	562,700	1,116,400	2,122,900
700	FRANCIS 2ND		1,230,900	4,810,400	384,400	1,654,000	8,079,700
701	GM		474,500	2,046,700			2,521,200
702	GATEWAY 1ST				587,000	489,500	1,076,500
703	GELLERS				183,800	688,000	871,800
704	GELLERS 2ND				540,400	678,700	1,219,100
708	GLENNS				160,000	973,100	1,133,100
709	GOLDENWOOD		98,000				98,000
710	HALVORSONS		2,973,900	13,189,300			16,163,200
800	HALVORSON IND PARK				894,000	1,813,700	2,707,700
825	HELFRICH				318,900	890,000	1,208,900
835	HUNTINGTON WOODS		2,189,700	6,299,700			8,489,400
850	HIGH SCHOOL						-
851	HOFER				74,300	403,000	477,300
852	HIGH SCHOOL 2ND						-
853	HOMESTEAD 1ST		1,227,100	6,572,200			7,799,300
854	HOMESTEAD 2ND		43,100	95,900			139,000
855	INN				170,700	791,500	962,200
857	INTERSTATE SEED 1ST				83,300	681,000	764,300
860	KOST				499,800	1,646,000	2,145,800
861	KOST 2ND				413,200	593,000	1,006,200
862	KOST 3RD				143,000	208,000	351,000
880	KASS				129,300		129,300
881	KASS 2ND		395,300	1,339,300			1,734,600
890	KAUTZMAN				119,600	889,600	1,009,200
895	KITTLESON 1ST				90,400	82,900	173,300

#	ADDITION	AG	RL	RS	CL	CS	TOTAL
900	LENZMEIER		1,935,400	6,207,700	155,000	672,400	8,970,500
910	LENZMEIER 2ND		2,356,200	8,934,200	92,300	463,600	11,846,300
911	LENZMEIER 3RD		121,300	590,600	12,200	8,000	732,100
912	LENZMEIER 4TH		616,500	3,935,100			4,551,600
1000	LEPIRDS		1,376,800	4,929,700	401,600	1,051,200	7,759,300
1001	LEPIRDS 2ND		335,200	647,400	73,300		1,055,900
1100	LOBERGS		259,500	869,100			1,128,600
1140	MAIN AVE				674,100	2,528,300	3,202,400
1200	MCDERMOTTS		34,900	150,800	187,400	624,600	997,700
1300	MCDERMOTTS 2ND				815,100	4,341,800	5,156,900
1301	MCDERMOTTS 3RD				119,100	544,700	663,800
1350	MEADOWRIDGE 1ST		1,990,500	9,717,300	63,800	531,200	12,302,800
1360	MEADOWRIDGE 2ND		1,026,400	4,366,900			5,393,300
1361	MEADOWRIDGE 2ND RPL		137,100	1,045,000			1,182,100
1370	MEADOWRIDGE 3RD		459,200	3,938,700			4,397,900
1375	MEADOWRIDGE 4TH		509,800	2,332,100			2,841,900
1380	MEADOWRIDGE 5TH				185,000	1,538,800	1,723,800
1386	MEADOWRIDGE 7TH		511,800	3,366,800			3,878,600
1387	MEADOWRIDGE 8TH				87,000	394,600	481,600
1388	MEADOWRIDGE 9TH		212,400	1,030,900			1,243,300
1389	MEADOWRIDGE 10TH		202,700	1,214,700			1,417,400
1390	METCALF		27,700	60,000	37,000		124,700
1391	MEADOWRIDGE 11TH		197,500	1,156,700			1,354,200
1392	MEADOWRIDGE 12TH		120,900	676,300			797,200
1393	MEADOWRIDGE 13TH		58,500	310,100			368,600
1394	MEADOWRIDGE 14TH				124,500	767,000	891,500
1395	MEADOWRIDGE 15TH		51,200	216,000			267,200
1398	MELROE 1ST				358,800	140,000	498,800
1400	MEYERS 1ST		2,388,500	6,729,500	418,700	2,650,300	12,187,000
1410	MEYERS 1ST REPLAT				67,900	720,000	787,900
1450	MEYERS 2ND		3,202,500	13,778,200	652,800	3,877,000	21,510,500
1451	MEYERS 3RD		56,600	514,800			571,400
1452	PARK		181,800	621,300			803,100
1453	PINEWOOD 1ST		474,500	1,668,500			2,143,000
1454	PRAIRIE PARK				244,500	2,004,000	2,248,500
1455	PRAIRIE REARRANGEMENT		578,700	2,052,400			2,631,100
1456	MEYERS 4TH				546,600	1,261,500	1,808,100
1457	MEYERS 5TH		98,900	709,200			808,100
1458	PINEWOOD 2ND		493,000	2,873,100			3,366,100
1459	PINEWOOD 3RD		91,400	208,800			300,200
1460	MIDWAY SUB		37,400	38,000	1,173,800	3,131,200	4,380,400
1461	MIDWAY 1ST				212,700	1,049,800	1,262,500
1462	MIDWAY 2ND				311,900	814,500	1,126,400
1463	PINEWOOD 4TH		55,000	496,000			551,000
1464	PRAIRIE PARK 2ND		325,900	2,354,300			2,680,200
1465	MIDLAND 1ST				387,600	4,861,000	5,248,600
1466	MIDLAND 2ND				278,100	778,000	1,056,100
1470	MILLER BROTHERS				301,600	1,114,000	1,415,600
1480	PIONEER CENTER				1,539,900	3,737,600	5,277,500
1490	OAKWOOD BEND		724,000	492,600	94,200		1,310,800
1500	RIDGEVIEW		186,300	579,100			765,400

#	ADDITION	AG	RL	RS	CL	CS	TOTAL
1600	RIVERSIDE 1ST		3,690,600	12,875,900	136,000	870,300	17,572,800
1700	RIVERSIDE 2ND		357,200	1,163,400	5,300	15,500	1,541,400
1740	ROSEBERG 1ST				121,900	382,000	503,900
1800	SHEYENNE 1ST		643,300	1,885,000			2,528,300
1900	SHEYENNE 2ND		129,300	426,900			556,200
1910	SHEYENNE PARK		882,600	5,188,600			6,071,200
1920	SHEYENNE PARK 2ND		85,700	477,400			563,100
1921	SHEYENNE PARK 3RD		855,400	4,996,800			5,852,200
1922	SHEYENNE PARK 4TH		1,556,400	9,484,400			11,040,800
1940	SIMPSONS		148,900	395,500			544,400
1950	SIMPSONS 2ND		627,500	1,993,600			2,621,100
1955	SIMPSONS 2ND REPLAT		81,900	84,200			166,100
1960	SIMPSONS 3RD		601,800	1,914,700			2,516,500
1965	SIMPSONS 4TH		57,000	98,700			155,700
1970	SOMMERSET						-
1980	SOMMERSET 2ND		831,800	3,487,700			4,319,500
1981	SOMMERSET 3RD		708,400	3,037,300			3,745,700
1982	SOMMERSET 4TH		288,100	1,374,100			1,662,200
1983	SOMMERSET 5TH		647,600	3,078,200			3,725,800
1984	SOMMERSET 6TH		1,871,200	7,494,700			9,365,900
1985	SOMMERSET 7TH		359,700	1,858,800			2,218,500
2000	SOUTHDALE		1,694,300	5,647,300	526,000	2,572,700	10,440,300
2050	SOUTHPARK				288,900	1,247,700	1,536,600
2052	STERLING 1ST				212,900	693,900	906,800
2055	STRATA				100,000	439,400	539,400
2060	STEFFES 1ST		80,700	715,700	344,800	249,000	1,390,200
2064	STEFFES 2ND				187,600	966,000	1,153,600
2065	STEFFES 3RD				168,800	471,000	639,800
2066	STEFFES 4TH				233,800	950,000	1,183,800
2070	STOCKYARDS CORNER		1,407,200	7,041,700	305,200	785,000	9,539,100
2071	STOCKYARDS CORNER 2ND				265,500	1,440,700	1,706,200
2072	STOCKYARDS CORNER 3RD				229,100	910,000	1,139,100
2073	STOCKYARDS CORNER 4TH		77,600	408,900			486,500
2100	SUKUTS ESTATES		1,039,800	3,113,500	862,100	2,498,700	7,514,100
2200	SUKUTS 2ND		921,000	2,680,000	274,800	1,558,100	5,433,900
2300	SUKUTS 3RD		1,642,000	5,900,700	206,500	853,900	8,603,100
2340	SUNTREE VILLAGE 1ST		451,200	2,850,700			3,301,900
2341	SUNTREE VILLAGE 2ND		845,400	4,871,000			5,716,400
2342	SUNTREE VILLAGE 3RD		142,100	762,700	172,900	1,413,500	2,491,200
2400	SUKUTS, HERMAN		112,300	422,700			535,000
2500	TINTES 1ST		305,400	1,038,500			1,343,900
2600	TINTES 2ND		491,500	1,768,800	594,000	2,705,000	5,559,300
2700	TINTES 2ND - PARK		168,700	713,100			881,800
2800	THC 1ST				361,400	1,882,000	2,243,400
2900	THC 2ND		1,389,300	6,227,700			7,617,000
2910	THC 2ND - REPLAT						-
2920	THC 4TH		33,800	335,600			369,400
2950	TLC		2,177,100	9,979,700	420,000	2,998,000	15,574,800
2951	TLC 2ND		1,686,300	8,093,000			9,779,300
2952	TLC 3RD		1,226,900	5,857,600	131,400	122,900	7,338,800
2953	TLC 4TH		473,400	2,222,600			2,696,000

#	ADDITION	AG	RL	RS	CL	CS	TOTAL
2954	TLC 5TH				124,300	1,021,200	1,145,500
2955	TLC 6TH				72,000	672,000	744,000
2956	TLC 7TH				73,000	684,900	757,900
2957	TLC 8TH		267,800	1,489,700			1,757,500
2958	TLC 9TH		256,900	1,039,700			1,296,600
2959	TLC 10TH		145,400	620,400			765,800
2960	TLC - RPLT 1-6		120,000	1,374,000	876,700	4,445,600	6,816,300
2961	TLC 11TH		190,500	1,072,000			1,262,500
2962	TLC 12TH				157,200	1,294,300	1,451,500
2963	TLC 13TH		103,600	904,800			1,008,400
2964	TLC 14TH				140,300	286,400	426,700
2965	TLC 15TH				707,900	3,383,900	4,091,800
2970	TLC - RPLT 4-5		1,611,000	6,587,500			8,198,500
3000	UNPLATTED - WFGO	538,900	389,800	1,139,600	4,186,500	13,676,300	19,931,100
3050	UNPLATTED - RIVERSIDE	17,600	297,600	855,700	884,500	12,019,600	14,075,000
3055	WANZEK				180,000	48,000	228,000
3060	WF COMMONS						-
3061	WF COMMONS 2ND				453,100	2,668,000	3,121,100
3100	WFIC		2,654,300	8,541,000			11,195,300
3200	WFIC 2ND		3,448,700	10,571,600			14,020,300
3300	WFIC 3RD		634,100	1,786,900			2,421,000
3350	WESTGO COMMERCIAL				185,500	701,000	886,500
3351	WESTGO COMMERCIAL 2ND				336,000	904,000	1,240,000
3352	WESTGO COMMERCIAL 3RD				139,900	334,000	473,900
3400	WESTWOOD		2,432,800	6,953,900			9,386,700
3420	WESTWYND 1ST		696,300	3,624,000			4,320,300
3421	WESTWYND 2ND		624,500	3,182,400			3,806,900
3422	WESTWYND 3RD		239,600	1,324,500			1,564,100
3423	WESTWYND 4TH		637,200	3,381,100			4,018,300
3424	WESTWYND 5TH		669,500	3,619,100			4,288,600
3425	WESTWYND 6TH		1,233,000	5,561,500			6,794,500
3450	WOODLINN WEST		199,300	1,357,200			1,556,500
3451	WOODLINN 2ND		61,900	386,200			448,100
3500	WYUMS 1ST		961,300	3,333,700			4,295,000
3600	WYUMS 2ND		352,100	1,838,400			2,190,500
3700	WYUMS 3RD		444,000	4,807,900			5,251,900
3800	THE YARDS				142,000		142,000
Totals		570,700	135,604,400	465,983,800	44,003,600	166,394,900	812,557,400
Less TIF Value		5,400			1,485,600	6,516,200	8,007,200
		565,300	135,604,400	465,983,800	42,518,000	159,878,700	804,550,200

Note:

The totals on this sheet contain all the TIF values; however, the computer disk will not contain the TIF values and they must be hand entered into the County's Assessment Roll. See the attached TIF Assessment Roll.

Last Changes Made: 04-05-2004