

**IMPACT OF RAILROAD BRANCH  
LINE ABANDONMENT ON THE NORTH  
DAKOTA TAX STRUCTURE (PART 1)**

**By**

**Charles E. Herman, David C. Nelson,  
and Thomas K. Ostenson**

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**in cooperation with**

**North Dakota State Planning Agency  
Bismarck, North Dakota**

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IMPACT OF RAILROAD BRANCH LINE ABANDONMENT  
ON THE NORTH DAKOTA TAX STRUCTURE  
(PART I)

by

Charles E. Herman, David C. Nelson, and Thomas K. Ostenson\*

INTRODUCTION

North Dakota businesses depend upon a rail transportation system designed to serve a marketing system that was organized during the "horse and wagon" period of the State's economic development. Adjustments in rail transportation may have a significant impact upon present local tax structures. The major question today seems to be: 1) how soon will adjustments in rail transportation take place and 2) how will local communities be affected by these adjustments?

Historically, the railroad branch line was intended to be the supply line for the main railroad line. In the absence of good public roads and efficient farm to market transportation, an extensive network of branch lines was built to take agricultural commodities out of the local area of production to the population centers and, hence, to the urban markets. Branch lines also served to bring supplies from the cities back into the local communities. A study of the rail map of North Dakota (Figure 1) shows that in the northern part of the State branch lines were located no more than 36 miles apart. This means that there was no point of production in the 16 counties included in the study that was more than 18 miles from a rail line and the average would be closer to 4 or 5 miles. This was a reasonable distance for a team of horses and a wagon loaded with 60 to 80 bushels of wheat. Accordingly, this was the railroad system that developed at the end of the 19th century and early 20th century in northern North Dakota. However, this system does not appear to be realistic in the 1970's when farmers use modern tandem-wheeled trucks loaded with 500 bushels traveling on farm to market highways. Grain can now be moved to more distant markets in larger quantities and in less time than was possible during the inception of the rail system.

Two underlying forces ultimately will bring about the abandonment of some branch rail lines in North Dakota:

1. Increasing cost of country elevator operation and management thus requiring a larger trade territory and volume for competitive survival, and
2. Efficiencies in transportation and handling equipment which permit the mass application of new marketing procedures.

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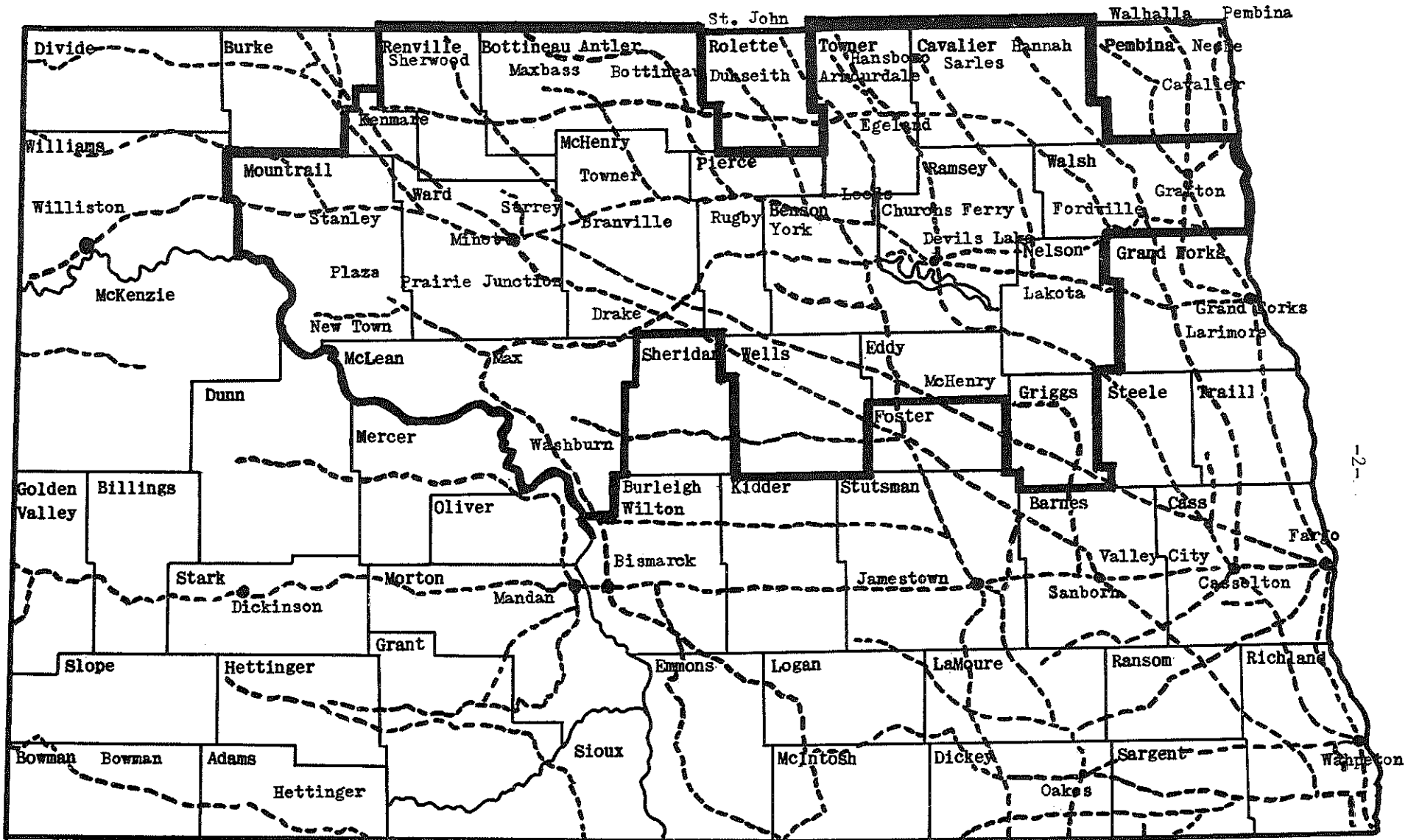


Figure 1. Railroad Mainlines and Branch Lines of North Dakota and Sixteen County Study Area.

- - - - - Railroad Lines  
 ————— Study Area



A closer examination of the first of these forces reveals that there has been a sharp decrease in the number of country elevators in North Dakota. One major owner of line elevators in the State has reduced the number of stations it operates by one-half in the past five years and plans to eliminate half of the remaining stations. This change represents a programmed shift from what has been a network of grain buying stations to a reduced number of aggressive enterprises offering a complete supply of production inputs, grain marketing services, and producer management information. A number of independent owners are moving in the same direction. Those independents not fortunate enough to be located in a trade area which can be expanded or who are unwilling or unable to expand their services will experience reduced incomes and may be forced to terminate their business.

Following the major impact of the adjustments taking place in the country elevator industry, most of those surviving will be located in the larger communities of the State where farm producers purchase other services necessary to the operation of their business. Thus, branch lines, such as the Devils Lake to Hansboro Line or the Egeland-Armourdale Line, which serve villages of about 300 people, become likely candidates for abandonment.

For a number of years rail carriers have been content with a rail system designed to serve an economy that existed more than a half a century ago. However, sharply rising costs and development of strong competition from motor carriers have induced rail management to seek means of providing cheaper and more efficient service to shippers. New concepts, such as multiple car rates, the unit train, nontransit rates, and the special purpose hopper car have been introduced. Accordingly, entirely new concepts of the role of the rail carrier in grain marketing are being explored so that benefits of innovations in rate making and the advent of technology in the rail carrier industry can be fully utilized.

Not until recently has the attitude of the people of North Dakota encouraged or permitted sweeping application of efficiencies in rail transportation. Growing competition among domestic commodity producing areas and an increase in the list of the world's food surplus producing nations have forced producers to turn their attention to more efficient means of production and faster movement of their production to market. Social ties to a community or a way of life have given way to a hard economic fact--if hard dark northern spring wheat and durum and other North Dakota commodities are going to continue experiencing a strong demand in the dollar market, it must be competitive in price as well as quality. Transportation costs are a significant portion of that price. The agricultural community now appears ready to support changes in the marketing system, provided the adjustments will enhance producer incomes.

Removal of a branch line and elevator will not be the single factor which will determine the future status of political subdivisions. Population trends clearly indicate that economic and social factors at work in the State's small towns will ultimately make ghost towns of many of them--with or without the branch line.

### Purpose of the Study

The general purpose of this study is to determine the amount of local tax revenues derived from railroad branch line property. The specific objectives are:

1. To determine the degree of dependence of tax revenues that counties, school districts, cities and townships receive from railroad branch line ad valorem property assessments.
2. To determine the level of replacement levy necessary to replace tax revenues lost as a result of branch line abandonment.

### Method of Data Collection

The data collected for the study were obtained from the county auditors in each county and are based on 1968 assessed values reduced for purposes of this study to their 50 per cent, or taxable value. It should be noted that whereas real estate and personal property are assessed at the local level on the basis of 25 per cent of "full and true" value, rail property is assessed by the State Board of Equalization and is assessed at 35 per cent of "full and true" value. "Full and true" value in this instance is synonymous with market or sale price.

The branches selected for inclusion in the study were those having a taxable valuation of less than \$8,800 per mile and which are classed by the North Dakota State Tax Commissioner's Office as branch line rather than main line (Table 1). Although some question may be raised as to whether some of the lines, such as the Kenmare to Minnesota Line, can be considered branches, it is difficult to conceive conditions that could justify abandonment of this type of branch line.

Four taxing units of government were reviewed to determine the relationship of branch line taxable value to total taxable value of all property in the taxing district. The units are:

1. County
2. School District
3. City
4. Township

### I.C.C. Policy on Abandonment

Two considerations govern decisions of the Interstate Commerce Commission when deciding on applications for rail line abandonment:

1. Public convenience and necessity
2. Revenue from the operation

TABLE 1. ASSESSED VALUATIONS OF SELECTED NORTH DAKOTA RAILROAD BRANCH LINES, 1968

Rail Line	Branch Line	Branch Per Mile Valuation	Side Track Per Mile Valuation
dollars			
Great Northern Railroad	Berthold to Crosby	8,800	1,500
	Casselton to Devils Lake	8,800	1,500
	Churchs Ferry to St. John	7,800	1,500
	Devils Lake to Rock Lake	4,000	1,500
	Grafton to Walhalla	8,800	1,500
	Grand Forks to Neche	8,800	1,500
	Granville to Sherwood	5,500	1,500
	Lakota to Sarles	5,500	1,500
	Larimore to Hannah	8,500	1,500
	Niobi Branch	5,500	1,500
	Nolan to Devils Lake	8,800	1,500
	Rock Lake to Hansboro	5,500	1,500
	Rugby-Antler Line	5,500	1,500
	Stanley-Northwest Branch	8,800	1,500
Towner to Maxbass	4,000	1,500	
Northern Pacific Railroad	Carrington to Leeds	6,000	1,200
	Oberon Branch	5,000	1,200
	Sanborn-McHenry Branch	6,000	1,200
	Sykeston Branch	5,000	1,200
	Wilton Branch	5,000	1,200
Soo Line Railroad	Bismarck-Max Line	5,000	1,200
	Drake-Max Line	2,500	500
	Egeland-Armourdale Line	2,500	500
	Fordville Line	2,500	500
	Kenmare-Minn. Line	4,032	500
	Max-New Town Line	2,500	500
	Prairie Junction-Plaza Line	2,009	500

A review of I.C.C. proceedings reveals that public convenience and necessity does receive serious consideration by the Commission. The argument does not, however, overshadow the argument of proven losses to the carrier when those losses are burdensome. The Commission has been quite consistent in permitting abandonment when the applicant (carrier) has been

able to prove that the line is suffering burdensome losses from its operation and that there is little or no evidence to indicate that future shipments will be adequate to provide a profit.

In several cases reviewed, (317 ICC 489, 131 ICC 145, 145 ICC 289, 184 ICC 575, 295 ICC 31) witnesses appearing in opposition to abandonment used an argument familiar to those close to transportation in the Upper Midwest. That argument is that carrier's have made little effort to encourage business for the line proposed for abandonment, thereby implying that loss of traffic is really the fault of the carrier. The I.C.C. position reported in 317 ICC 489 was: "The Commission has consistently refused to regard such arguments as persuasive. It has taken the position that shippers who must be importuned to use a rail line are in no urgent need of it."

Perhaps the important question that local residents are concerned with is: how far will the I.C.C. go in protecting those businesses directly dependent on the existence of a rail line?

In the case reported in 307 ICC 189, an application was filed by the Missouri Pacific Railroad Company to abandon 75 miles of its line in the state of Nebraska. The Line served 12 grain elevators, a milling company, some retail lumberyards, and several small industries. Losses of close to \$900,000 were incurred over a six-year period. The Commission found that, "The line serves a substantial public need in connection with the movement of agricultural products and other commodities...that the showing of the applicant is inadequate to support a finding that abandonment of the line should be authorized, or that its continued operation would impose an undue burden on interstate commerce." In this case, the Commission considered the impact of these losses on services provided and the rates paid by shippers located on the entire rail network of the Missouri Pacific Railway. The Commission further found that, "The applicant has not availed itself of all possible means of reducing operating expenses commensurate with service requirements of the line." In denying the application it was stated, "Not to say applicant must continue to operate regardless of losses --if evidence warrants, application may be renewed."

In an application (324 ICC 396) filed by the New York, New Haven, and Hartford Railroad Company to abandon 8.52 miles of line in Massachusetts involving a milling company the Commission said this: "The dire financial condition of the railroad is a factor which, in our opinion, outweighs considerations of public convenience and necessity for the line's continuation. Not only is the applicant's financial position such that it cannot be expected to risk operating such a marginal line in the absence of real prospects for a significant increase in business, but the benefits to be gained by it through savings and salvage upon its abandonment will be of considerable importance in preserving more essential rail transportation in southern New England. In determining the issue of public convenience and necessity, we must give consideration to the needs of the

public using the entire facilities of the New Haven as distinguished from a relatively few actual users of the line to be abandoned." This statement is a strong and significant argument in favor of branch line abandonment.

An application (312 ICC 708) filed by the Ft. Dodge, Des Moines and Southern Railway Company sought abandonment of a branch between Evanston Junction and LeHigh, Iowa. In approving the application the Commission found that the Grain Company involved could be moved to another town if the owners desired.

In most cases involving abandonment, the Railroad Brotherhoods usually appear in opposition to the application. In every case reviewed, however, Brotherhood opposition was dropped following assurance by the Commission that job protection would be provided under the precedence established in 257 ICC 700.

It does appear that unless there is sufficient utilization of rail facilities so as to at least cover out-of-pocket costs to the rail owners, the threat of abandonment does exist. The alternative of other transportation modes has significantly depreciated the argument of "public convenience and necessity."

The evidence is sufficient to warrant examination of the impact of abandonment on the taxable valuation of certain taxing districts. There will be a follow-up to this report which will consider the impact on local governmental services. It is likely others will follow.

#### Geographical Area of Research

A recent study<sup>1</sup> seeking to determine the feasibility of subterminal grain facilities indicated that two locations, Minot and Devils Lake, appear to provide the necessary requirements to the successful operation of this type of installation.

A significant portion of subterminal inventories would be delivered by motor carrier and subsequently shipped by unit train movements. The shift from use of branch line rail traffic to motor carriers may mean branch line abandonment. Accordingly, the counties serving as the supply territory for potential subterminals at Devils Lake and Grand Forks were selected for the study area.

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<sup>1</sup>Nelson, David C., Implications of Transportation Changes on Grain Marketing Firms and Producers, paper presented at Northwest Farm Manager's Association 60th Annual Winter Meeting, Fargo, North Dakota, February 11, 1969 (Preliminary report of research underway in the Upper Great Plains Transportation Institute, North Dakota State University, Fargo).

This study area also has a greater concentration of branch lines than any other area of the State. Hence, the abandonment of branch lines would have a greater impact on political subdivisions in this area than in other areas of the State.

#### BRANCH LINE AND POLITICAL SUBDIVISION TAX RELATIONSHIPS

##### Importance of Branch Lines to County Taxable Valuations

Branch line valuation as a percentage of total taxable valuation at the county level proved to be rather insignificant in the area studied. None of the 58 branch lines in the study represented as much as 2 per cent of the total taxable value in the county within which it was located. The highest percentage, 1.7 per cent, was in Griggs County (Sanborn-McHenry Branch). The aggregate taxable value of the 58 branch lines represented 1.64 per cent of the aggregate taxable value of the 16 counties studied (Table 2).

If total taxable valuation of the branch lines relative to total county valuation is considered, the largest ratio was in Walsh County. Branch line taxable valuation totaled 3.41 per cent of total taxable valuation in this County. This represents the valuation of five branch lines.

There was considerable variation in the magnitude of taxable valuations of branch line among counties. Also, the number of lines ranged from one in Wells and Griggs counties to six lines in Benson County. The ratio of branch line valuation to total county valuation ranged from a low of .48 per cent in Ward County (Appendix Table 15) to a high of 3.41 per cent in Towner County (Appendix Table 13).

Taxable reduction of branch lines is less important in a county with an urban center than in a less populated county. This is true because of the increased value of property that results from the concentration of population. Also, railroad taxable values do not increase in proportion to population but tend to remain constant.

##### Importance of Branch Lines to Township Taxable Valuations

Taxable valuations of branch line appear to be relatively more important at the township level than at the county level. Branch line valuations ranged up to 20.92 per cent of total township valuation (Table 3). However, if it is assumed that branch lines with a valuation of over \$8,000 per mile will not be abandoned and these lines are removed from consideration, the impact is not nearly as significant.

For example, if the seven lines with more than \$8,000 per mile valuation are excluded, only two townships have branch lines with valuations

TABLE 2. THE RELATIONSHIP OF RAILROAD BRANCH LINE TAXABLE VALUATIONS OF SELECTED COUNTIES, NORTH DAKOTA, 1968

County	County Taxable Valuation	Total Branch Line Taxable Valuation	Branch Line Taxable Valuation as Percentage of County Valuation
	dollars		
Benson	10,174,811	316,348	3.11
Bottineau	13,847,482	388,937	2.81
Cavalier	13,058,886	358,870	2.75
Eddy	5,781,649	79,014	1.37
Griggs	6,686,247	114,154	1.70
McHenry	12,183,446	118,878	.98
McLean	12,891,642	179,834	1.39
Mountrail	9,720,805	158,921	1.63
Nelson	9,527,728	189,834	1.99
Pierce	8,839,141	100,574	1.14
Ramsey	15,650,290	221,472	1.42
Renville	5,853,527	136,572	2.33
Towner	8,499,642	289,453	3.41
Walsh	18,692,058	440,557	2.36
Ward	42,875,129	206,936	.48
Wells	12,074,016	93,309	.77
Total	206,356,499	3,393,663	1.64

representing more than 10 per cent of the township total valuation (Table 3). When these seven branch lines are excluded, the average of branch valuation as a per cent of total township valuation is reduced from 4.81 per cent to 3.96 per cent.

Branch line valuations between 5 and 10 per cent of total township valuation occur in several townships. However, removal of this tax base from the total township tax base does not necessarily mean a large dollar loss to the township. For example, taxable valuation of Churchs Ferry to St. John Branch Line represents 14.17 per cent of the taxable valuation of Chain Lake Township in Ramsey County. But, when applying the township tax rate to the branch line valuation, the total tax revenue to the township would have been \$212.50.

A similar example, again using the top range, is the Granville to Sherwood Line. That Line represents 11.03 per cent of the valuation of the taxable valuation of Kottke Valley Township in McHenry County. With a township tax rate of 16.17 mills, branch line property provided \$353.52 in tax revenue for township government in 1968.

If the Branch Line had been removed, it would have meant an increase of 1.78 mills to the remaining property taxable valuations to provide the same amount of revenue for township government purposes.

TABLE 3. THE RELATIONSHIP OF BRANCH LINE TAXABLE VALUATIONS TO THE TOWNSHIP PROPERTY TAX BASE, SELECTED NORTH DAKOTA BRANCH LINES, 1968

Branch Line	Number of Twps	Branch % of Twp Valuation	Range of Percentages
*Berthold to Crosby - G.N.	9	6.65	1.06 - 11.27
Bismarck-Max Line - Soo	5	4.23	1.37 - 6.14
Carrington to Leeds - N.P.	11	5.01	.18 - 8.95
*Casselton to Devils Lake - G.N.	6	6.67	2.00 - 10.36
Churchs Ferry to St. John - G.N.	9	6.28	.31 - 14.17
Devils Lake to Rock Lake - G.N.	6	3.43	.27 - 5.85
Drake-Max Line - Soo	16	2.32	.51 - 4.37
Egeland-Armourdale Line - Soo	5	2.20	.36 - 3.75
Fordville Line - Soo	22	2.90	.76 - 5.45
*Grafton to Walhalla - G.N.	3	3.60	2.59 - 5.00
*Grand Forks to Neche - G.N.	6	3.49	1.99 - 7.47
Granville to Sherwood - G.N.	16	4.52	.38 - 11.03
Kenmare to Minn. Line - Soo	41	3.61	.25 - 6.87
Lakota to Sarles - G.N.	15	4.03	.55 - 6.03
*Larimore to Hannah - G.N.	17	5.57	.06 - 12.34
Max-New Town Branch - Soo	6	4.64	1.68 - 8.34
Niobe Branch - G.N.	1	2.04	
*Nolan to Devils Lake - G.N.	5	12.06	5.21 - 20.92
Oberon Branch - N.P.	7	4.08	1.74 - 7.31
Prairie Junction-Plaza Line - Soo	2	1.71	.93 - 2.49
Rock Lake to Hansboro - G.N.	4	3.18	.02 - 6.95
Rugby-Antler Line - G.N.	17	3.74	.73 - 7.25
Sanborn-McHenry Branch - N.P.	6	6.39	4.65 - 8.02
*Stanley-Northwest Branch - G.N.	5	12.41	4.70 - 19.34
Sykeston Branch - N.P.	9	5.16	1.38 - 7.07
Towner to Maxbass - G.N.	10	4.39	.35 - 9.74
York to Dunseith - G.N.	2	5.43	4.95 - 5.43

\*Rail branch lines with an assessed value of more than \$8,000.



Importance of Branch Lines to City Taxable Valuations

There is an inverse relationship between size of city and the per cent of taxable valuation represented by branch line property (Table 4). Little evidence is available to indicate that a loss of railroad branch line property taxes would be significant except for cities in the two lowest valuation categories.

Here again, as with townships, it is helpful to consider the import of branch line abandonment on tax revenues. The city of Landa in Bottineau County, has a taxable valuation of \$39,482. Branch valuation was \$3,218 or 8.15 per cent of the total. The City tax rate in 1968 was 21.61 mills. This provided \$69.54 of tax revenue to city government from the rail branch line property. If the Branch Line had been removed, it would have meant an additional 1.77 mills applied to the remaining property taxable valuation to provide the same amount of revenue for city government purposes.

The city of Pisek on the Larimore to Hannah Line in Walsh County, had a total taxable valuation of \$54,252 in 1968. The taxable valuation of the Branch Line was \$3,152 or 5.81 per cent of the total taxable valuation of the City. The tax revenue derived from branch line property was \$99.29 in 1968. A 1.83 mill increase on remaining taxable property would have replaced revenue loss to city government if the Branch Line had been removed.

TABLE 4. THE RELATIONSHIP OF BRANCH LINE TAXABLE VALUATIONS TO TAXABLE VALUATIONS OF CITIES, NORTH DAKOTA, 1968

Taxable Value of Cities	Number of Cities	Average Branch Valuation as % of City Valuation	Median Percentage	Range of Percentages
dollars				
0 - 50,000	23	8.00	6.68	2.18 - 22.24
50,000 - 100,000	23	3.96	3.37	.48 - 13.27
100,000 - 500,000	57	1.47	1.20	.09 - 6.66
500,000 - 1,000,000	7	.39	.37	.16 - .84
Over 1,000,000	7	.23	.22	.05 - .51

Importance of Branch Lines to School District Valuations

The findings pertaining to counties, townships, and cities also applies to school districts, that is, branch line taxable valuation becomes relatively less important as the total taxable valuation of a political subdivision increases (Table 5).

The tax revenue loss as a result of branch line abandonment can be determined by analyzing the \$1,000,000-\$2,000,000 school district taxable valuation category. The taxable valuation of the Casselton to Devils Lake Branch Line represented 3.33 per cent of the total taxable valuation of the Tolna School District in Nelson County. The Branch Line had a taxable valuation in this District of \$57,369 in 1968 and total school tax rate was 64.70 mills. This means a tax revenue from the Branch Line in 1968 was \$3,712. Abandonment of the Branch Line would have required a 2.15 mill increase on the taxable property in the School District in order to replace the revenue lost to the School District if the Branch Line had been removed.

TABLE 5. THE RELATIONSHIP OF BRANCH LINE TAXABLE VALUATIONS TO TAXABLE VALUATIONS OF SCHOOL DISTRICTS, NORTH DAKOTA, 1968<sup>a</sup>

Range of School District Taxable Valuations dollars	Number of Districts	Average Branch % of District Base	Median Percentage	Range of Percentages
0 - 500,000	15	4.99	4.96	.83 - 10.71
500,000 - 1,000,000	48	2.53	2.17	.07 - 10.42
1,000,000 - 2,000,000	55	1.59	1.62	.04 - 3.33
Over 2,000,000	34	.94	.73	.06 - 2.40

<sup>a</sup>Where more than one line is located in a district, each line has been dealt with separately.

#### CONCLUSIONS

Railroad branch lines are relatively unimportant as a tax revenue source for the support of public services provided by political subdivisions in North Dakota. Branch line taxable valuations tend to remain relatively constant while business activity and agricultural technology continue to increase the value of other real estate. Accordingly, the branch lines' property taxes as a per cent of total property tax revenues have declined. Future trends in school consolidation and the eventual modernization of local government could further reduce the importance of rail branch lines as a source of local property tax revenues.

These findings should clarify branch line abandonment issues so that they may be decided on the basis of efficiency of the carrier and

the transportation system rather than on criteria which are not relevant to tax revenue.

The carrier's first responsibility and the State's primary need is an efficient rail system to move products in and out of the State. Rail branch line property as a source of tax revenues to support local governmental services appears to be a minor consideration.

**APPENDIX**

APPENDIX TABLE 1. TAXABLE VALUATION OF RAIL BRANCH LINES AS A PERCENTAGE OF TOTAL TAXABLE VALUATION OF TOWNSHIPS, CITIES, AND SCHOOL DISTRICTS, BENSON COUNTY, NORTH DAKOTA, 1968

County Taxable Valuation - \$10,174,811

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Rock Twp.	176,469	Carrington to Leeds - N.P.	1,590	.90
Oberon Twp.	393,711	Carrington to Leeds - N.P.	18,090	4.59
Oberon City	107,621	Carrington to Leeds - N.P.	2,154	2.00
		Oberon Branch - N.P.	1,394	1.30
Lallie Twp.	206,761	Carrington to Leeds - N.P.	18,504	8.95
		Oberon Branch - N.P.	3,600	1.74
West Bay Twp.	229,648	Carrington to Leeds - N.P.	17,430	7.59
Minnewaukan City	210,688	Carrington to Leeds - N.P.	2,634	1.25
Riggin Twp.	295,867	Carrington to Leeds - N.P.	18,000	6.08
		Fordville Line - Soo	7,648	2.58
Brinsmade City	29,621	Carrington to Leeds - N.P.	2,088	7.05
McClellen Twp.	245,972	Carrington to Leeds - N.P.	450	.18
		Fordville Line - Soo	7,600	3.09
Lake Ibsen Twp.	292,534	Carrington to Leeds - N.P.	24,870	8.50
Leeds Twp.	327,116	Carrington to Leeds - N.P.	810	.25
Leeds City	362,575	Carrington to Leeds - N.P.	1,848	.51
West Antelope Twp.	225,569	Oberon Branch - N.P.	6,492	2.88
Aurora Twp.	212,000	Oberon Branch - N.P.	15,504	7.31
North Viking Twp.	265,731	Oberon Branch - N.P.	13,250	4.99
Maddock City	360,441	Oberon Branch - N.P.	2,217	.62
Hesper Twp.	261,986	Oberon Branch - N.P.	16,638	6.35
Rich Valley Twp.	214,338	Oberon Branch - N.P.	6,050	2.82
Esmond Twp.	220,524	Oberon Branch - N.P.	5,432	2.46

(Continued)

APPENDIX TABLE 1 (CONTINUED)

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Esmond City	131,721	Oberon Branch - N.P.	1,375	1.04
Butte Valley Twp.	271,647	Fordville Line - Soo	7,645	2.81
Broe Twp.	233,067	Fordville Line - Soo	7,930	3.40
Impark Twp.	193,513	Fordville Line - Soo	7,735	4.00
Minco Twp.	159,984	Nolan to Devils Lake - G.N.	8,228	5.21
Warwick Twp.	184,155	Nolan to Devils Lake - G.N.	28,455	15.45
Warwick City	62,923	Nolan to Devils Lake - G.N.	4,640	7.37
Wood Lake Twp.	152,615	Nolan to Devils Lake - G.N.	15,628	10.24
Mission Twp.	142,388	Nolan to Devils Lake - G.N.	29,788	20.92
York Twp.	348,101	York to Dunseith - G.N.	2,080	.60
Knox Twp.	331,019	York to Dunseith - G.N.	7,420	2.24
Normania Twp.	375,478	Churchs Ferry to St. John - G.N.	741	.20

(Continued)

APPENDIX TABLE 1 (CONTINUED)

RAIL VALUATIONS BY SCHOOL DISTRICTS

School District	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of School District
	dollars		dollars	
Minnewaukan #5	1,149,726	Carrington to Leeds - N.P.	32,304	2.81
		Fordville Line - Soo	6,723	
Leeds #6	2,586,520	Carrington to Leeds - N.P.	37,596	1.45
		Fordville Branch - Soo	18,000	.70
		York to Dunseith - G.N.	7,380	.29
Maddock #9	2,237,778	Oberon Branch - N.P.	42,659	1.91
		Fordville Line - Soo	4,150	.19
Sheyenne #12	160,209	Carrington to Leeds - N.P.	1,590	.99
Knox #14	325,328	York to Dunseith - G.N.	2,700	.83
Oberon #16	996,822	Carrington to Leeds - N.P.	36,978	3.71
		Oberon Branch - N.P.	19,261	1.93
Esmond #25	751,107	Oberon Branch - N.P.	10,032	1.34
		Fordville Line - Soo	1,950	.26
Cranberry Valley #28	388,717	Fordville Line - Soo	7,735	1.99
Warwick #29	694,237	Nolan to Devils Lake - G.N.	72,307	10.42

(Continued)

APPENDIX TABLE 1 (CONTINUED)

RAIL BRANCH VALUES

Branch Lines Located in County	Total Taxable Branch Value	# of Twps Involved	Branch Value as % of County Taxable	Average % of Twp Taxable	Range of Percentages- Townships
	dollars				
Carrington to Leeds - N.P.	107,468	8	1.06	4.63	.25 - 8.95
Oberon Branch - N.P.	73,342	9	.72	3.32	1.30 - 7.31
Fordville Line - Soo	38,558	5	.38	3.18	2.58 - 4.00
Nolan to Devils Lake - G.N.	86,739	4	.85	12.95	5.21 - 20.92
York to Dunseith - G.N.	9,500	2	.09	1.42	.60 - 2.24
Churchs Ferry to International Boundary - G.N.	<u>741</u>	1	<u>.01</u>	.20	
Total	316,348		3.11		

Source: Benson County Auditor's Office, Minnewaukan, North Dakota.



APPENDIX TABLE 2. TAXABLE VALUATION OF RAIL BRANCH LINES AS A PERCENTAGE OF TOTAL TAXABLE VALUATION OF TOWNSHIPS, CITIES, AND SCHOOL DISTRICTS, BOTTINEAU COUNTY, NORTH DAKOTA, 1968

County Taxable Valuation - \$13,847,482

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Amity Twp.	254,606	Rugby to Antler - G.N.	18,452	7.25
Antler Twp.	282,656	Rugby to Antler - G.N.	6,472	2.29
Blaine Twp.	226,165	Granville to Sherwood - G.N.	15,565	6.88
		Kenmare to Minn. Line - Soo	4,879	2.16
Brander Twp.	259,855	Towner to Maxbass - G.N.	12,163	4.68
Cecil Twp.	240,597	Kenmare to Minn. Line - Soo	11,213	4.66
Cut Bank Twp.	241,946	Granville to Sherwood - G.N.	5,720	2.36
Dalen Twp.	159,203	Rugby to Antler - G.N.	3,328	2.09
Eidsvold Twp.	385,568	Rugby to Antler - G.N.	2,832	.73
Elms Twp.	257,098	Granville to Sherwood - G.N.	10,958	4.26
Elysian Twp.	264,272	Kenmare to Minn. Line - Soo	12,222	4.62
Haram Twp.	309,303	Rugby to Antler - G.N.	16,230	5.25
Hastings Twp.	232,041	Towner to Maxbass - G.N.	3,802	1.64
Kane Twp.	267,010	Towner to Maxbass - G.N.	4,740	1.78
Lansford Twp.	242,558	Granville to Sherwood - G.N.	9,267	3.82
		Kenmare to Minn. Line - Soo	6,055	2.50
Mount Rose Twp.	211,356	Kenmare to Minn. Line - Soo	12,269	5.80
Lewis Twp.	169,401	Kenmare to Minn. Line - Soo	11,632	6.87
Newburg Twp.	213,488	Kenmare to Minn. Line - Soo	3,569	1.67
Oak Creek Twp.	247,703	Kenmare to Minn. Line - Soo	10,926	4.41
Ostby Twp.	232,280	Rugby to Antler - G.N.	7,475	3.22
Pickering Twp.	310,352	Rugby to Antler - G.N.	17,327	5.58
Richburg Twp.	257,687	Rugby to Antler - G.N.	17,145	6.65
Scandia Twp.	355,765	Rugby to Antler - G.N.	16,827	4.73
Scotia Twp.	274,254	Rugby to Antler - G.N.	8,580	3.13

(Continued)

APPENDIX TABLE 2 (CONTINUED)

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Sergius Twp.	325,751	Rugby to Antler - G.N.	2,530	.78
Stone Creek Twp.	195,512	Kenmare to Minn. Line - Soo	11,108	5.68
Tacoma Twp.	277,354	Towner to Maxbass - G.N.	16,975	6.12
		Kenmare to Minn. Line - Soo	10,906	3.93
Wayne Twp.	261,697	Rugby to Antler - G.N.	17,925	6.85
Wellington Twp.	235,466	Rugby to Antler - G.N.	10,973	4.66
Whitteron Twp.	212,110	Rugby to Antler - G.N.	3,603	1.70
Willow Vale Twp.	268,642	Rugby to Antler - G.N.	15,840	5.90
		Kenmare to Minn. Line - Soo	11,343	4.22
Antler City	61,866	Rugby to Antler - G.N.	2,130	3.44
Bottineau City	1,620,543	Rugby to Antler - G.N.	3,500	.22
Eckman City	4,799	Kenmare to Minn. Line - Soo	1,063	22.15
Gardena City	36,050	Kenmare to Minn. Line - Soo	1,123	3.12
Kramer City	68,004	Kenmare to Minn. Line - Soo	1,205	1.77
Landa City	39,482	Rugby to Antler - G.N.	3,218	8.15
Lansford City	148,155	Granville to Sherwood - G.N.	2,223	1.50
		Kenmare to Minn. Line - Soo	1,345	.91
Maxbass City	65,742	Towner to Maxbass - G.N.	1,450	2.21
Newburg City	122,554	Towner to Maxbass - G.N.	1,295	1.06
		Kenmare to Minn. Line - Soo	8,165	6.66
Omeme City	9,458	Rugby to Antler - G.N.	2,103	22.24
		Kenmare to Minn. Line - Soo	1,008	10.66
Overly City	31,388	Kenmare to Minn. Line - Soo	1,253	3.99
Russell City	16,820	Kenmare to Minn. Line - Soo	1,123	6.68
Souris City	110,226	Rugby to Antler - G.N.	1,075	.98
Westhope City	326,631	Rugby to Antler - G.N.	2,758	.84
Willow City	217,707	Rugby to Antler - G.N.	1,867	.85

(Continued)

APPENDIX TABLE 2 (CONTINUED)

RAIL VALUATIONS BY SCHOOL DISTRICTS

School District	Taxable Valuation dollars	Branch Line	Branch Line Taxable Valuation dollars	Percentage of School District
District #1	3,722,387	Rugby to Antler - G.N.	45,837	1.23
		Kenmare to Minn. Line - Soo	12,351	.33
District #4	535,971	Kenmare to Minn. Line - Soo	18,138	3.38
District #13	1,103,318	Rugby to Antler - G.N.	30,683	2.78
		Kenmare to Minn. Line - Soo	12,466	1.13
District #17	1,621,188	Rugby to Antler - G.N.	43,383	2.68
District #28	862,959	Towner to Maxbass - G.N.	13,415	1.55
		Kenmare to Minn. Line - Soo	18,300	2.12
District #29	1,454,854	Rugby to Antler - G.N.	38,285	2.63
District #32	578,099	Rugby to Antler - G.N.	17,457	3.02
District #35	884,489	Granville to Sherwood - G.N.	33,325	3.77
		Kenmare to Minn. Line - Soo	22,512	2.55
District #45	61,126	Rugby to Antler - G.N.	6,545	10.71
District #46	770,259	Kenmare to Minn. Line - Soo	20,986	2.72
District #48	988,115	Towner to Maxbass - G.N.	22,950	2.32
		Kenmare to Minn. Line - Soo	17,836	1.81

(Continued)

APPENDIX TABLE 2 (CONTINUED)

RAIL BRANCH VALUES

Branch Lines Located in County	Total Taxable Branch Value	# of Twps Involved	Branch Value as % of County Taxable	Average % of Twp Taxable	Range of Percentages- Townships
	dollars				
Rugby to Antler - G.N.	182,190	15	1.32	4.05	.73 - 7.25
Kenmare to Minn. Line - Soo	122,589	11	.89	4.25	1.67 - 6.87
Towner to Maxbass - G.N.	40,425	4	.29	3.55	1.64 - 6.12
Granville to Sherwood - G.N.	<u>43,733</u>	4	<u>.32</u>	4.33	2.36 - 6.88
Total	388,937		2.81		

Source: Bottineau County Auditor's Office, Bottineau, North Dakota.

APPENDIX TABLE 3. TAXABLE VALUATION OF RAIL BRANCH LINES AS A PERCENTAGE OF TOTAL TAXABLE VALUATION OF TOWNSHIPS, CITIES, AND SCHOOL DISTRICTS, CAVALIER COUNTY, NORTH DAKOTA, 1968

County Taxable Valuation - \$13,058,886

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Alma Twp.	288,702	Larimore to Hannah - G.N.	27,334	9.47
Banner Twp.	226,032	Lakota to Sarles - G.N.	5,582	2.47
Billings Twp.	189,618	Kenmare to Minn. Line - Soo	2,358	1.24
Bruce Twp.	317,193	Lakota to Sarles - G.N.	16,400	5.17
Cypress Twp.	317,512	Lakota to Sarles - G.N.	9,762	3.07
Dresden Twp.	336,743	Larimore to Hannah - G.N.	215	.06
East Alma Twp.	221,685	Larimore to Hannah - G.N.	297	.13
Easby Twp.	310,576	Larimore to Hannah - G.N.	19,337	6.23
Elgin Twp.	370,779	Larimore to Hannah - G.N.	20,912	5.64
Glenila Twp.	281,094	Lakota to Sarles - G.N.	16,142	5.74
Gordon Twp.	206,785	Kenmare to Minn. Line - Soo	6,068	2.93
Henderson Twp.	239,747	Kenmare to Minn. Line - Soo	6,028	2.51
		Lakota to Sarles - G.N.	9,130	3.81
Huron Twp.	267,979	Lakota to Sarles - G.N.	1,484	.55
Langdon Twp.	281,140	Larimore to Hannah - G.N.	8,245	2.93
Linden Twp.	302,826	Larimore to Hannah - G.N.	26,227	8.66
Manilla Twp.	300,115	Larimore to Hannah - G.N.	16,362	5.45
Montrose Twp.	259,759	Larimore to Hannah - G.N.	32,054	12.34
Nekoma Twp.	267,321	Kenmare to Minn. Line - Soo	12,882	4.82
Seivert Twp.	213,037	Kenmare to Minn. Line - Soo	1,008	.47
		Devils Lake to Rock Lake - G.N.	580	.27
South Dresden Twp.	307,113	Larimore to Hannah - G.N.	30,970	10.08
Storlie Twp.	191,596	Lakota to Sarles - G.N.	7,480	3.90

(Continued)

APPENDIX TABLE 3 (CONTINUED)

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Trier Twp.	265,703	Kenmare to Minn. Line - Soo	5,040	1.90
		Larimore to Hannah - G.N.	8,607	3.24
Alsen City	281,488	Kenmare to Minn. Line - Soo	12,110	4.30
		Lakota to Sarles - G.N.	9,515	3.38
Calio City	84,258	Kenmare to Minn. Line - Soo	6,152	7.30
Calvin City	65,435	Lakota to Sarles - G.N.	1,757	2.69
Langdon City	1,217,807	Larimore to Hannah - G.N.	6,197	.51
Hannah City	75,344	Larimore to Hannah - G.N.	3,365	4.47
Loma City	195,884	Kenmare to Minn. Line - Soo	10,822	5.52
Milton City	113,613	Larimore to Hannah - G.N.	4,417	3.89
Munick City	128,135	Lakota to Sarles - G.N.	2,882	2.25
Nekoma City	56,065	Kenmare to Minn. Line - Soo	1,849	3.30
Osnabrock City	119,429	Larimore to Hannah - G.N.	2,880	2.41
Sarles City	88,954	Lakota to Sarles - G.N.	3,402	3.82
Wales City	62,938	Larimore to Hannah - G.N.	3,020	4.80

(Continued)

APPENDIX TABLE 3 (CONTINUED)

RAIL VALUATIONS BY SCHOOL DISTRICTS

School District	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of School District
	dollars		dollars	
Nekoma S.D.	446,963	Kenmare to Minn. Line - Soo	14,731	3.30
Langdon S.D.	5,251,078	Kenmare to Minn. Line - Soo	10,822	.21
		Larimore to Hannah - G.N.	91,356	1.74
Alsen S.D.	625,602	Kenmare to Minn. Line - Soo	18,178	2.91
		Dakota to Sarles - G.N.	12,210	1.95
Munich S.D.	1,519,026	Kenmare to Minn. Line - Soo	18,228	1.20
		Lakota to Sarles - G.N.	21,178	1.39
		Larimore to Hannah - G.N.	8,607	.57
		Devils Lake to Rock Lake - G.N.	580	.04
Milton S.D.	761,255	Larimore to Hannah - G.N.	25,503	3.35
Osnabrock S.D.	827,338	Larimore to Hannah - G.N.	35,909	4.34
Dresden S.D.	360,451	Larimore to Hannah - G.N.	3,235	.90
Linden S.D.	626,749	Larimore to Hannah - G.N.	29,592	4.72
Border Central S.D.	1,325,956	Lakota to Sarles - G.N.	31,063	2.34

(Continued)

APPENDIX TABLE 3 (CONTINUED)

RAIL BRANCH VALUES

Branch Lines Located in County	Total Taxable Branch Value	# of Twps Involved	Branch Value as % of County Taxable	Average % of Twp Taxable	Range of Percentages- Townships
	dollars				
Kenmare to Minn. Line - Soo	64,317	6	.49	2.31	.47 - 4.82
Larimore to Hannah - G.N.	210,439	11	1.61	5.85	.13 - 12.34
Lakota to Sarles - G.N.	83,534	7	.64	3.53	.55 - 5.74
Devils Lake to Rock Lake - G.N.	<u>580</u>	1	<u>.004</u>	.27	
Total	358,870		2.75		

Source: Cavalier County Auditor's Office, Langdon, North Dakota.



APPENDIX TABLE 4. TAXABLE VALUATION OF RAIL BRANCH LINES AS A PERCENTAGE OF TOTAL TAXABLE VALUATION OF TOWNSHIPS, CITIES, AND SCHOOL DISTRICTS, EDDY COUNTY, NORTH DAKOTA, 1968

County Taxable Valuation - \$5,781,649

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Freeborn Twp.	211,569	Nolan to Devils Lake Branch - G.N.	17,958	8.49
Gates Twp.	296,882	Carrington to Leeds - N.P.	22,758	7.67
Rockford Twp.	269,746	Carrington to Leeds - N.P.	15,090	5.59
Superior Twp.	360,329	Carrington to Leeds - N.P.	17,460	4.85
New Rockford City	1,282,604	Carrington to Leeds - N.P.	3,996	.31
Sheyenne City	304,254	Carrington to Leeds - N.P.	1,752	.58

(Continued)

APPENDIX TABLE 4 (CONTINUED)

RAIL VALUATIONS BY SCHOOL DISTRICTS

School District	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of School District
	dollars		dollars	
District #1	3,612,998	Carrington to Leeds - N.P.	36,546	1.01
District #12	1,379,205	Carrington to Leeds - N.P.	24,510	1.78
District #74	257,536	Nolan to Devils Lake Branch - G.N.	17,958	6.97

RAIL BRANCH VALUES

Branch Lines Located in County	Total Taxable Branch Value	# of Twps Involved	Branch Value as % of County Taxable	Average % of Twp Taxable	Range of Percentages-Townships
	dollars				
Carrington to Leeds - N.P.	61,056	3	1.06	6.05	4.85 - 7.67
Nolan to Devils Lake Branch - G.N.	<u>17,958</u>	1	<u>.31</u>	8.49	
Total	79,014		1.37		

Source: Eddy County Auditor's Office, New Rockford, North Dakota.

APPENDIX TABLE 5. TAXABLE VALUATION OF RAIL BRANCH LINES AS A PERCENTAGE OF TOTAL TAXABLE VALUATION OF TOWNSHIPS, CITIES, AND SCHOOL DISTRICTS, GRIGGS COUNTY, NORTH DAKOTA, 1968

County Taxable Valuation - \$6,686,247

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Addie Twp.	224,023	Sanborn-McHenry Branch - N.P.	17,976	8.02
Ball Hill Twp.	316,123	Sanborn-McHenry Branch - N.P.	20,874	6.60
Bryan Twp.	230,943	Sanborn-McHenry Branch - N.P.	18,498	8.00
Cooperstown Twp.	285,319	Sanborn-McHenry Branch - N.P.	17,280	6.06
Greenfield Twp.	382,373	Sanborn-McHenry Branch - N.P.	17,764	4.65
Tyrol Twp.	296,729	Sanborn-McHenry Branch - N.P.	14,868	5.01
Binford City	127,786	Sanborn-McHenry Branch - N.P.	1,974	1.54
Cooperstown City	917,292	Sanborn-McHenry Branch - N.P.	3,186	.35
Hannaford City	122,604	Sanborn-McHenry Branch - N.P.	1,734	1.41

(Continued)

APPENDIX TABLE 5 (CONTINUED)

RAIL VALUATIONS BY SCHOOL DISTRICTS

School District	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of School District
	dollars		dollars	
District #18	2,930,958	Sanborn-McHenry Branch - N.P.	46,518	1.59
District #22	1,320,142	Sanborn-McHenry Branch - N.P.	28,188	2.14
District #23	1,234,634	Sanborn-McHenry Branch - N.P.	38,448	3.11

RAIL BRANCH VALUES

Branch Lines Located in County	Total Taxable Branch Value	# of Twps Involved	Branch Value as % of County Taxable	Average % of Twp Taxable	Range of Percentages-Townships
	dollars				
Sanborn-McHenry Branch - N.P.	114,154	6	1.70	6.40	4.65 - 8.02

Source: Griggs County Auditor's Office, Cooperstown, North Dakota.

APPENDIX TABLE 6. TAXABLE VALUATION OF RAIL BRANCH LINES AS A PERCENTAGE OF TOTAL TAXABLE VALUATION OF TOWNSHIPS, CITIES, AND SCHOOL DISTRICTS, MCHENRY COUNTY, NORTH DAKOTA, 1968

County Taxable Valuation - \$12,183,446

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Bantry Twp.	147,898	Towner to Maxbass - G.N.	14,400	9.74
Bjornson Twp.	183,174	Drake-Max Line - Soo	1,025	.56
Deering Twp.	180,603	Granville to Sherwood - G.N.	8,010	4.44
Egg Creek Twp.	148,650	Granville to Sherwood - G.N.	1,980	1.33
Granville Twp.	317,438	Granville to Sherwood - G.N.	5,335	1.68
Kottke Valley Twp.	197,921	Granville to Sherwood - G.N.	21,863	11.03
Land Twp.	211,015	Drake-Max Line - Soo	4,175	1.98
Layton Twp.	172,356	Towner to Maxbass - G.N.	280	.16
Meadow Twp.	164,387	Towner to Maxbass - G.N.	14,720	8.95
Newport Twp.	323,201	Towner to Maxbass - G.N.	4,280	1.32
Olivia Twp.	212,212	Drake-Max Line - Soo	4,283	2.02
Schiller Twp.	273,701	Fordville Line - Soo	9,272	3.39
Spring Grove Twp.	208,496	Drake-Max Line - Soo	5,300	2.54
		Fordville Line - Soo	1,838	.88
Strege Twp.	251,830	Fordville Line - Soo	150	.06
Wager Twp.	180,476	Towner to Maxbass - G.N.	2,740	.35
157 - 56 Twp.	142,029	Towner to Maxbass - G.N.	12,960	9.12
Bantry City	13,310	Towner to Maxbass - G.N.	1,500	11.27
Deering City	30,696	Granville to Sherwood - G.N.	1,305	4.25
Drake City	364,129	Drake-Max Line - Soo	337	.09
		Fordville Line - Soo	525	.14
Kief City	41,871	Drake-Max Line - Soo	1,845	4.41
Towner City	465,847	Towner to Maxbass - G.N.	1,060	.23
Upham City	142,413	Towner to Maxbass - G.N.	1,532	1.08

(Continued)

APPENDIX TABLE 6 (CONTINUED)

RAIL BRANCH VALUATIONS BY SCHOOL DISTRICTS

School District	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of School District
	dollars		dollars	
Velva #1	2,638,092	Drake-Max Line - Soo	1,625	.06
Newport #4	2,207,809	Towner to Maxbass - G.N.	21,040	.95
Anamoose #14	1,509,955	Drake-Fordville Line - Soo	3,590	.24
Granville #25	1,492,182	Granville to Sherwood - G.N.	21,038	1.41
Upham #29	1,224,441	Towner to Maxbass - G.N.	36,492	2.98
Thursby-Butte #37	504,963	Granville to Sherwood - G.N.	17,455	3.46
Belfour #56	728,191	Drake-Max Line - Soo	6,020	.83
Drake #57	1,700,258	Drake-Max Line - Soo	5,637	.33
		Drake-Fordville Line - Soo	8,195	.48

RAIL BRANCH VALUES

Branch Lines Located in County	Total Taxable Branch Value	# of Twps Involved	Branch Value as % of County Taxable	Average % of Twp Taxable	Range of Percentages-Townships
	dollars				
Drake-Max Line - Soo	16,965	4	.14	1.36	.56 - 2.02
Fordville Line - Soo	9,947	4	.08	1.12	.06 - 3.39
Towner to Maxbass - G.N.	53,472	6	.44	4.97	.16 - 9.74
Granville to Sherwood - G.N.	38,493	4	.32	4.63	1.33 - 11.05
Total	118,878		.98		

Source: McHenry County Auditor's Office, Towner, North Dakota.

APPENDIX TABLE 7. TAXABLE VALUATION OF RAIL BRANCH LINES AS A PERCENTAGE OF TOTAL TAXABLE VALUATION OF TOWNSHIPS, CITIES, AND SCHOOL DISTRICTS, MCLEAN COUNTY, NORTH DAKOTA, 1968

County Taxable Valuation - \$12,891,642

Township or City	Taxable Valuation dollars	Branch Line	Branch Line Taxable Valuation dollars	Percentage of Township or City
Andrews Twp.	158,376	Drake-Max Line - Soo	2,850	1.80
Butte Twp.	146,415	Drake-Max Line - Soo	3,675	2.51
Dogden Twp.	215,659	Drake-Max Line - Soo	7,410	3.44
Economy Twp.	208,337	Bismarck-Max Line - Soo	7,110	3.41
		Max-New Town Line - Soo	3,500	1.68
		Drake-Max Line - Soo	3,672	1.76
Lake Williams Twp.	180,391	Sykeston Branch - N.P.	10,167	5.64
McGinnis Twp.	194,734	Bismarck-Max Line - Soo	8,355	4.29
Mercer Twp.	169,054	Sykeston Branch - N.P.	11,950	7.07
Otis Twp.	174,060	Drake-Max Line - Soo	6,980	4.01
Poplar Twp.	223,196	Drake-Max Line - Soo	7,787	3.49
Rosemont Twp.	191,964	Max-New Town Line - Soo	7,250	3.78
Snow Twp.	113,544	Bismarck-Max Line - Soo	6,753	5.95
Victoria Twp.	147,711	Bismarck-Max Line - Soo	9,075	6.14
Wise Twp.	163,153	Sykeston Branch - N.P.	2,250	1.38
Commissioner Dist.	4,453,416	Bismarck-Max Line - Soo	60,942	1.37
Benedict City	38,253	Drake-Max Line - Soo	2,620	6.85
Butte City	103,183	Drake-Max Line - Soo	880	.85
Coleharbor City	45,704	Bismarck-Max Line - Soo	995	2.18
Garrison City	903,903	Bismarck-Max Line - Soo	1,800	.20
Max City	169,348	Drake-Max Line - Soo	1,658	.98
Mercer City	49,088	Sykeston Branch - N.P.	1,456	2.97
Ruso City	6,692	Drake-Max Line - Soo	833	12.45
Turtle Lake City	333,487	Sykeston Branch - N.P.	2,567	.77
Underwood City	363,726	Bismarck-Max Line - Soo	2,658	.73
Washburn City	464,753	Bismarck-Max Line - Soo	2,692	.58
Wilton City	245,699	Wilton Branch - N.P.	989	.40
		Bismarck-Max Line - Soo	960	.39

(Continued)

APPENDIX TABLE 7 (CONTINUED)

RAIL BRANCH VALUATIONS BY SCHOOL DISTRICTS

School District	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of School District
	dollars		dollars	
District #1	508,776	Wilton Branch - N.P.	989	.19
		Bismarck-Max Line - Soo	11,220	2.21
District #4	1,781,460	Bismarck-Max Line - Soo	29,567	1.66
District #8	1,351,662	Bismarck-Max Line - Soo	24,250	1.79
District #50	1,311,775	Bismarck-Max Line - Soo	10,440	.80
		Max-New Town Line - Soo	10,163	.77
		Drake-Max Line - Soo	18,587	1.42
District #56	218,142	Sykeston Branch - N.P.	13,406	6.15
District #51	1,328,009	Bismarck-Max Line - Soo	25,863	1.95
District #62	925,122	Drake-Max Line - Soo	19,778	2.14
District #72	1,963,287	Sykeston Branch - N.P.	14,984	1.62

(Continued)



APPENDIX TABLE 7 (CONTINUED)

RAIL BRANCH VALUES

Branch Lines Located in County	Total Taxable Branch Value	# of Twps Involved	Branch Value as % of County Taxable	Average % of Twp Taxable	Range of Percentages- Townships
	dollars				
Sykeston Branch - N.P.	28,390	3	.22	4.70	1.38 - 7.07
Wilton Branch - N.P.	989	Wilton City	.01		
Bismarck-Max Line - Soo	101,340	5	.79	4.23	1.37 - 6.14
Drake-Max Line - Soo	38,365	6	.30	2.84	1.76 - 4.01
Max-New Town Line - Soo	<u>10,750</u>	2	<u>.08</u>	2.73	1.68 - 3.78
Total	179,834		1.39		

Source: McLean County Auditor's Office, Washburn, North Dakota.

APPENDIX TABLE 8. TAXABLE VALUATION OF RAIL BRANCH LINES AS A PERCENTAGE OF TOTAL TAXABLE VALUATION OF TOWNSHIPS, CITIES, AND SCHOOL DISTRICTS, MOUNTRAIL COUNTY, NORTH DAKOTA, 1968

County Taxable Valuation - \$9,720,805

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Clearwater Twp.	101,966	Stanley-Northwest Branch - G.N.	4,796	4.70
Idaho Twp.	308,475	Stanley-Northwest Branch - G.N.	17,253	5.59
James Hill Twp.	160,627	Stanley-Northwest Branch - G.N.	23,496	14.63
Lostwood Twp.	134,668	Stanley-Northwest Branch - G.N.	23,964	17.79
Lowland Twp.	183,092	Berthold to Crosby - G.N.	11,306	6.18
Model Twp.	175,042	Max-New Town Branch - Soo	8,182	4.67
Osborn Twp.	152,185	Max-New Town Branch - Soo	6,595	4.33
Parshall Twp.	137,675	Max-New Town Branch - Soo	6,950	5.04
Powers Twp.	161,825	Stanley-Northwest Branch - G.N.	31,289	19.34
Van Hook Twp.	123,391	Max-New Town Branch - Soo	10,288	8.34
New Town City	419,959	Max-New Town Branch - Soo	1,218	.29
Parshall City	394,260	Max-New Town Branch - Soo	808	.20
Plaza City	118,405	Prairie Junction-Plaza Line - Soo	1,099	.93
Plaza Twp.	176,545	Max-New Town Branch - Soo	7,288	4.13
		Prairie Junction-Plaza Line - Soo	4,389	2.49

(Continued)

APPENDIX TABLE 8 (CONTINUED)

RAIL VALUATIONS BY SCHOOL DISTRICTS

School District	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of School District
	dollars		dollars	
District #1	1,618,669	Max-New Town Line - Soo	18,101	1.12
District #2	3,119,834	Stanley-Northwest Branch - G.N.	70,389	2.26
District #3	1,826,200	Max-New Town Branch - Soo	17,303	.95
District #137	1,092,425	Prairie Junction-Plaza Line - Soo	4,926	.45
		Max-New Town Branch - Soo	5,925	.54
District #153	842,402	Prairie Junction-Plaza Line - Soo	562	.07

RAIL BRANCH VALUES

Branch Lines Located in County	Total Taxable Branch Value	# of Twps Involved	Branch Value as % of County Taxable	Average % of Twp Taxable	Range of Percentages-Townships
	dollars				
Berthold to Crosby - G.N.	11,306	1	.12	6.18	
Stanley-Northwest Branch - G.N.	100,798	5	1.04	12.41	4.70 - 17.79
Prairie Junction-Plaza Line - Soo	5,488	1	.06	2.49	
Max-New Town Branch - Soo	<u>41,329</u>	5	<u>.43</u>	5.30	4.13 - 8.34
Total	158,921		1.63		

Source: Mountrail County Auditor's Office, Stanley, North Dakota.

APPENDIX TABLE 9. TAXABLE VALUATION OF RAIL BRANCH LINES AS A PERCENTAGE OF TOTAL TAXABLE VALUATION OF TOWNSHIPS, CITIES, AND SCHOOL DISTRICTS, NELSON COUNTY, NORTH DAKOTA, 1968

County Taxable Valuation - \$9,527,728

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Clara Twp.	273,914	Fordville Line - Soo	7,545	8.79
		Lakota to Sarles - G.N.	16,527	6.03
Dahlen Twp.	358,498	Fordville Line - Soo	8,010	2.23
Dayton Twp.	222,605	Casselton to Devils Lake - G.N.	23,072	10.36
Enterprise Twp.	213,739	Fordville Line - Soo	7,552	3.53
Hamline Twp.	278,430	Casselton to Devils Lake - G.N.	15,796	5.67
Lakota Twp.	401,068	Lakota to Sarles - G.N.	11,248	2.80
Lee Twp.	309,891	Casselton to Devils Lake - G.N.	30,402	9.81
Nesheim Twp.	253,195	Casselton to Devils Lake - G.N.	7,524	2.97
Ora Twp.	262,042	Casselton to Devils Lake - G.N.	5,368	2.00
Osage Twp.	267,600	Casselton to Devils Lake - G.N.	24,699	9.23
Sarnia Twp.	286,367	Fordville Line - Soo	7,728	2.70
Aneta City	261,192	Casselton to Devils Lake - G.N.	5,930	2.27
Lakota City	612,196	Lakota to Sarles - G.N.	2,585	.42
McVillage City	321,031	Casselton to Devils Lake - G.N.	6,250	1.95
Pekin City	84,414	Casselton to Devils Lake - G.N.	4,752	5.63
Tolna City	190,742	Casselton to Devils Lake - G.N.	4,846	2.54

(Continued)

APPENDIX TABLE 9 (CONTINUED)

RAIL BRANCH VALUATIONS BY SCHOOL DISTRICTS

School District	Taxable Valuation dollars	Branch Line	Branch Line Taxable Valuation dollars	Percentage of School District
Aneta #20	899,301	Casselton to Devils Lake - G.N.	11,298	1.26
Lee #34	367,930	Casselton to Devils Lake - G.N.	30,402	8.26
Michigan #40	1,626,024	Fordville Line - Soo	6,478	.40
McVille #46	1,531,503	Casselton to Devils Lake - G.N.	29,570	1.93
Enterprise #54	152,196	Fordville Line - Soo	7,552	4.96
Lakota #66	3,427,929	Fordville Line - Soo	7,545	.22
		Lakota to Sarles - G.N.	30,360	.89
Tolna #74	1,721,085	Casselton to Devils Lake - G.N.	57,369	3.33
Unity #80	2,179,332	Fordville Line - Soo	9,260	.42

RAIL BRANCH VALUES

Branch Lines Located in County	Total Taxable Branch Value dollars	# of Twps Involved	Branch Value as % of County Taxable	Average % of Twp Taxable	Range of Percentages-Townships
Fordville Line - Soo	30,835	4	.32	2.80	2.23 - 3.53
Lakota to Sarles - G.N.	30,360	2	.32	4.42	2.80 - 6.03
Casselton to Devils Lake - G.N.	<u>128,639</u>	6	<u>1.35</u>	6.67	2.00 - 10.36
Total	189,834		1.99		

Source: Nelson County Auditor's Office, Lakota, North Dakota.

APPENDIX TABLE 10. TAXABLE VALUATION OF RAIL BRANCH LINES AS A PERCENTAGE OF TOTAL TAXABLE VALUATION OF TOWNSHIPS, CITIES, AND SCHOOL DISTRICTS, PIERCE COUNTY, NORTH DAKOTA, 1968

County Taxable Valuation - \$8,839,141

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Balta Twp.	214,666	Fordville Line - Soo	7,777	3.62
Barton Twp.	193,336	Rugby-Antler Line - G.N.	1,873	.80
East Barton Twp.	241,872	Rugby-Antler Line - G.N.	5,418	2.24
Elling Twp.	175,246	Fordville Line - Soo	9,556	5.45
Elverum Twp.	241,037	Fordville Line - Soo	7,585	3.15
Rush Lake Twp.	212,840	York to Dunseith - G.N.	12,578	5.91
Sandale Twp.	125,366	Fordville Line - Soo	2,888	2.30
Torgerson Twp.	232,901	Rugby-Antler Line - G.N.	1,873	.80
Walsh Twp.	311,494	Rugby-Antler Line - G.N.	20,278	6.51
Wolford Twp.	257,530	York to Dunseith - G.N.	12,740	4.95
Balta City	29,226	Fordville Line - Soo	748	2.56
Barton City	38,158	Rugby-Antler Line - G.N.	2,100	5.50
Rugby City	1,813,568	Rugby-Antler Line - G.N.	1,588	.09
Wolford City	40,093	York to Dunseith - G.N.	1,460	3.64

(Continued)

APPENDIX TABLE 10 (CONTINUED)  
RAIL VALUATIONS BY SCHOOL DISTRICTS

School District	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of School District
	dollars		dollars	
District #1	1,210,736	York to Dunseith - G.N.	26,778	2.21
District #7	559,765	Fordville Line - Soo	12,250	2.19
District #5	6,048,304	Fordville Line - Soo	16,304	.27
		Rugby-Antler Line - G.N.	45,242	.74

RAIL BRANCH VALUES

Branch Lines Located in County	Total Taxable Branch Value	# of Twps Involved	Branch Value as % of County Taxable	Average % of Twp Taxable	Range of Percentages- Townships
	dollars				
Fordville Line - Soo	28,554	4	.32	3.63	2.30 - 5.45
Rugby-Antler Line - G.N.	45,242	4	.51	4.20	.80 - 7.23
York to Dunseith - G.N.	<u>26,778</u>	2	<u>.30</u>	5.17	4.95 - 5.91
<b>Total</b>	<b>100,574</b>		<b>1.14</b>		

Source: Pierce County Auditor's Office, Rugby, North Dakota.

APPENDIX TABLE 11. TAXABLE VALUATION OF RAIL BRANCH LINES AS A PERCENTAGE OF TOTAL TAXABLE VALUATION OF TOWNSHIPS, CITIES, AND SCHOOL DISTRICTS, RAMSEY COUNTY, NORTH DAKOTA, 1968

County Taxable Valuation - \$15,650,290

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Chain Lakes Twp.	168,966	Churchs Ferry to St. John - G.N.	23,946	14.17
Coulee Twp.	426,412	Churchs Ferry to St. John - G.N.	1,323	.31
Creei Twp.	836,977	Devils Lake to Rock Lake - G.N.	9,080	1.08
		Fordville Line - Soo	6,320	.76
Fancher Twp.	279,317	Lakota to Sarles - G.N.	12,425	4.45
Freshwater Twp.	216,421	Devils Lake to Rock Lake - G.N.	12,667	5.85
Grand Harbor Twp.	489,501	Fordville Line - Soo	7,625	1.56
Hammer Twp.	279,120	Devils Lake to Rock Lake - G.N.	11,828	4.24
Klingstrup Twp.	273,230	Devils Lake to Rock Lake - G.N.	14,710	5.38
Lawton Twp.	268,900	Lakota to Sarles - G.N.	14,575	5.42
Lillehoff Twp.	256,387	Lakota to Sarles - G.N.	13,778	5.37
Minnewaukan Twp.	289,771	Fordville Line - Soo	7,870	2.72
Newland Twp.	277,281	Lakota to Sarles - G.N.	9,157	3.30
Nixon Twp.	220,098	Fordville Line - Soo	7,512	3.41
Northfield Twp.	283,306	Lakota to Sarles - G.N.	13,238	4.67
Ontario Twp.	289,750	Fordville Line - Soo	8,100	2.80
Pelican Twp.	163,486	Fordville Line - Soo	7,678	4.70
Prospect Twp.	269,749	Lakota to Sarles - G.N.	9,527	3.53

(Continued)



APPENDIX TABLE 11 (CONTINUED)

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Brockett City	68,746	Lakota to Sarles - G.N.	3,050	4.44
Webster Twp.	337,899	Devils Lake to Rock Lake - G.N.	12,693	3.76
Churchs Ferry City	119,091	Churchs Ferry to St. John - G.N.	2,175	1.83
Devils Lake City	4,924,916	Devils Lake to Rock Lake - G.N.	2,400	.05
		Fordville Line - Soo	2,465	.05
Edmore City	215,349	Lakota to Sarles - G.N.	2,098	.97
Hampden City	68,802	Lakota to Sarles - G.N.	1,092	1.59
Lawton City	62,421	Lakota to Sarles - G.N.	3,160	5.06
Starkweather City	108,452	Devils Lake to Rock Lake - G.N.	980	.90

(Continued)

APPENDIX TABLE 11 (CONTINUED)

RAIL BRANCH VALUATIONS BY SCHOOL DISTRICTS

School District	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of School District
	dollars		dollars	
Hampden S.D.	759,419	Lakota to Sarles - G.N.	22,167	2.92
		Kenmare to Minn. Line - Soo	2,358	.31
Lakota S.D.	924,763	Lakota to Sarles - G.N.	16,828	1.82
		Fordville Line - Soo	2,500	.27
Churchs Ferry S.D.	1,006,536	Churchs Ferry to St. John - G.N.	23,739	2.36
		Fordville Line - Soo	2,475	.25
Edmore S.D.	2,509,641	Lakota to Sarles - G.N.	50,585	2.02
Devils Lake S.D.	8,310,182	Devils Lake to Rock Lake - G.N.	26,147	.31
		Nolan to Devils Lake - G.N.	14,430	.17
		Fordville Line - Soo	27,033	.33
Crary S.D.	1,332,492	Fordville Line - Soo	15,562	1.17
Starkweather S.D.	1,837,812	Devils Lake to Rock Lake - G.N.	38,211	2.08

(Continued)

APPENDIX TABLE 11 (CONTINUED)

RAIL BRANCH VALUES

Branch Lines Located in County	Total Taxable Branch Value	# of Twps Involved	Branch Value as % of County Taxable	Average % of Twp Taxable	Range of Percentages- Townships
	dollars				
Lakota to Sarles - G.N.	82,100	8	.52	4.46	3.33 - 5.37
Devils Lake to Rock Lake - G.N.	64,358	5	.41	4.06	1.08 - 5.85
Churchs Ferry to St. John - G.N.	27,444	2	.18	7.24	.31 - 14.17
Fordville Line - Soo	<u>47,570</u>	6	<u>.30</u>	2.66	.76 - 4.70
Total	221,472		1.42		

Source: Ramsey County Auditor's Office, Devils Lake, North Dakota.

APPENDIX TABLE 12. TAXABLE VALUATION OF RAIL BRANCH LINES AS A PERCENTAGE OF TOTAL TAXABLE VALUATION OF TOWNSHIPS, CITIES, AND SCHOOL DISTRICTS, RENVILLE COUNTY, NORTH DAKOTA, 1968

County Taxable Valuation - \$5,853,527

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Brandon Twp.	226,827	Granville to Sherwood - G.N.	11,462	5.05
Callahan Twp.	155,929	Kenmare to Minn. Line - Soo	3,327	2.13
Clay Twp.	208,717	Granville to Sherwood - G.N.	4,840	2.32
Colquhoun Twp.	258,771	Granville to Sherwood - G.N.	993	.38
Eden Valley Twp.	238,351	Granville to Sherwood - G.N.	13,780	5.79
Ensign Twp.	253,344	Granville to Sherwood - G.N.	12,898	5.09
Fairbanks Twp.	233,104	Kenmare to Minn. Line - Soo	12,231	5.25
Grassland Twp.	175,033	Kenmare to Minn. Line - Soo	9,878	5.64
Hurley Twp.	216,785	Granville to Sherwood - G.N.	16,032	7.50
Lockwood Twp.	195,559	Kenmare to Minn. Line - Soo	12,183	6.24
McKinney Twp.	177,132	Kenmare to Minn. Line - Soo	9,576	5.41
Prescott Twp.	203,307	Granville to Sherwood - G.N.	8,388	4.13
Roosevelt Twp.	167,779	Kenmare to Minn. Line - Soo	10,241	6.10
Glenburn City	125,552	Granville to Sherwood - G.N.	1,760	1.40
Grano City	8,594	Kenmare to Minn. Line - Soo	1,668	19.41
Lorraine City	21,244	Granville to Sherwood - G.N.	1,490	7.01
Mohall City	561,935	Granville to Sherwood - G.N.	2,502	.45
Sherwood City	170,588	Granville to Sherwood - G.N.	2,220	1.30
Tolley City	60,584	Kenmare to Minn. Line - Soo	1,103	1.82

(Continued)

APPENDIX TABLE 12 (CONTINUED)

RAIL BRANCH VALUATIONS BY SCHOOL DISTRICTS

School District	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of School District
	dollars		dollars	
District #2	1,281,611	Granville to Sherwood - G.N.	16,993	1.33
District #9	2,448,577	Granville to Sherwood - G.N.	40,556	1.66
District #25	702,126	Kenmare to Minn. Line - Soo	20,920	2.98
District #26	1,795,052	Granville to Sherwood - G.N.	35,784	1.99

RAIL BRANCH VALUES

Branch Lines Located in County	Total Taxable Branch Value	# of Twps Involved	Branch Value as % of County Taxable	Average % of Twp Taxable	Range of Percentages-Townships
	dollars				
Kenmare to Minn. Line - Soo	60,207	6	1.03	5.13	2.13 - 6.24
Granville to Sherwood - G.N.	<u>76,365</u>	7	<u>1.30</u>	4.31	.38 - 7.40
Total	136,572		2.33		

Source: Renville County Auditor's Office, Mohall, North Dakota.

APPENDIX TABLE 13. TAXABLE VALUATION OF RAIL BRANCH LINES AS A PERCENTAGE OF TOTAL TAXABLE VALUATION OF TOWNSHIPS, CITIES, AND SCHOOL DISTRICTS, TOWNER COUNTY, NORTH DAKOTA, 1968

County Taxable Valuation - \$8,499,642

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Armourdale Twp.	262,675	Rock Lake to Hansboro - G.N.	18,260	6.95
		Egeland-Armourdale Line - Soo	7,827	2.98
Cando Twp.	325,759	Churchs Ferry to St. John - G.N.	18,442	5.66
Crocus Twp.	245,415	Devils Lake to Rock Lake - G.N.	12,780	5.21
		Egeland-Armourdale Line - Soo	9,200	3.75
Gerrard Twp.	278,501	Churchs Ferry to St. John - G.N.	26,937	9.67
		Kenmare to Minn. Line - Soo	12,138	4.36
Grainfield Twp.	261,563	Churchs Ferry to St. John - G.N.	25,428	9.72
Howell Twp.	237,495	Rock Lake to Hansboro - G.N.	55	.02
		Egeland-Armourdale Line - Soo	3,300	1.39
Maza Twp.	232,992	Churchs Ferry to St. John - G.N.	11,739	5.02
Monroe Twp.	246,662	Churchs Ferry to St. John - G.N.	19,060	7.73
New City Twp.	275,751	Churchs Ferry to St. John - G.N.	3,588	1.30
		Kenmare to Minn. Line - Soo	11,268	4.09
Olson Twp.	233,584	Churchs Ferry to St. John - G.N.	6,825	2.92
Paulson Twp.	225,919	Kenmare to Minn. Line - Soo	11,622	5.14
		Egeland-Armourdale Line - Soo	822	.36
Sidney Twp.	276,725	Rock Lake to Hansboro - G.N.	12,937	4.68
Twin Hill Twp.	211,980	Devils Lake to Rock Lake - G.N.	1,540	.73
Victor Twp.	256,065	Devils Lake to Rock Lake - G.N.	16,312	6.37
		Kenmare to Minn. Line - Soo	11,088	4.33
Virginia Twp.	240,387	Devils Lake to Rock Lake - G.N.	11,680	4.86
		Rock Lake to Hansboro - G.N.	2,530	1.05
		Egeland-Armourdale Line - Soo	6,075	2.53

(Continued)

APPENDIX TABLE 13 (CONTINUED)

Township or City	Taxable Valuation dollars	Branch Line	Branch Line Taxable Valuation dollars	Percentage of Township or City
Bisbee City	176,377	Churchs Ferry to St. John - G.N.	2,818	1.60
		Kenmare to Minn. Line - Soo	1,156	.66
Cando City	813,573	Churchs Ferry to St. John - G.N.	3,037	.37
Egeland City	62,497	Kenmare to Minn. Line - Soo	1,546	2.47
		Egeland-Armourdale Line - Soo	300	.48
Hansboro City	36,044	Rock Lake to Hansboro - G.N.	2,607	7.23
Maza City	89,937	Churchs Ferry to St. John - G.N.	11,917	13.25
Rock Lake City	158,049	Devils Lake to Rock Lake - G.N.	1,675	1.06
Perth City	48,903	Churchs Ferry to St. John - G.N.	2,944	6.02

(Continued)

APPENDIX TABLE 13 (CONTINUED)

RAIL VALUATIONS BY SCHOOL DISTRICTS

School District	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of School District
	dollars		dollars	
District #2	1,139,668	Churchs Ferry to St. John - G.N.	36,748	3.22
		Kenmare to Minn. Line - Soo	24,562	2.16
District #4	2,513,558	Rock Lake to Hansboro - G.N.	11,639	.46
		Churchs Ferry to St. John - G.N.	38,940	1.55
District #8	2,780,032	Churchs Ferry to St. John - G.N.	66,846	2.40
District #12	1,032,580	Devils Lake to Rock Lake - G.N.	30,632	2.97
		Kenmare to Minn. Line - Soo	33,456	3.24
		Egeland-Armourdale Line - Soo	1,122	.11
District #27	383,724	Churchs Ferry to St. John - G.N.	33,587	8.75
District #28	1,705,337	Devils Lake to Rock Lake - G.N.	13,355	.78
		Rock Lake to Hansboro - G.N.	24,750	1.46
		Egeland-Armourdale Line - Soo	17,202	1.01

(Continued)



APPENDIX TABLE 13 (CONTINUED)

Branch Lines Located in County	Total Taxable Branch Value	# of Twps Involved	Branch Value as % of County Taxable	Average % of Twp Taxable	Range of Percentages- Townships
	dollars				
Egeland-Armourdale Line - Soo	27,324	5	.32	2.20	.36 - 3.75
Rock Lake to Hansboro - G.N.	36,389	4	.43	3.18	.02 - 6.95
Devils Lake to Rock Lake - G.N.	43,987	4	.52	4.29	.73 - 5.21
Kenmare to Minn. Line - Soo	48,818	4	.57	4.48	4.09 - 5.14
Churchs Ferry To St. John - G.N.	<u>132,735</u>	7	<u>1.56</u>	6.01	1.30 - 9.72
Total	289,453		3.41		

Source: Towner County Auditor's Office, Cando, North Dakota.

APPENDIX TABLE 14. TAXABLE VALUATION OF RAIL BRANCH LINES AS A PERCENTAGE OF TOTAL TAXABLE VALUATION OF TOWNSHIPS, CITIES, AND SCHOOL DISTRICTS, WALSH COUNTY, NORTH DAKOTA, 1968

County Taxable Valuation - \$18,692,058

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Adams Twp.	294,633	Kenmare to Minn. Line - Soo	9,269	3.15
Ardock Twp.	358,485	Grand Forks to Neche - G.N.	26,792	7.47
		Kenmare to Minn. Line - Soo	10,744	3.00
Eden Twp.	339,060	Larimore to Hannah - G.N.	25,287	7.46
		Kenmare to Minn. Line - Soo	9,160	2.70
Farmington Twp.	611,224	Grand Forks to Neche - G.N.	27,884	4.56
		Grafton to Walhalla - G.N.	15,854	2.59
Forest River Twp.	558,052	Kenmare to Minn. Line - Soo	11,337	2.03
Glenwood Twp.	571,220	Grafton to Walhalla - G.N.	28,536	5.00
Golden Twp.	297,510	Larimore to Hanna - G.N.	2,507	.84
Grafton Twp.	534,647	Grand Forks to Neche - G.N.	10,650	1.99
		Grafton to Walhalla - G.N.	26,378	3.21
Harriston Twp.	356,623	Grand Forks to Neche - G.N.	10,472	2.94
Kensington Twp.	439,043	Larimore to Hannah - G.N.	23,600	5.38
Kinloss Twp.	307,162	Kenmare to Minn. Line - Soo	14,495	4.72
Lampton Twp.	349,247	Larimore to Hannah - G.N.	32,332	9.26
Medford Twp.	325,076	Kenmare to Minn. Line - Soo	14,255	4.38
		Fordville Line - Soo	5,150	1.58
Norton Twp.	324,649	Kenmare to Minn. Line - Soo	11,770	3.63
Oakwood Twp.	504,099	Grand Forks to Neche - G.N.	11,045	2.19
Ops Twp.	428,580	Kenmare to Minn. Line - Soo	12,163	2.84
Rushford Twp.	376,504	Larimore to Hannah - G.N.	24,225	6.43
Silvesta Twp.	306,547	Kenmare to Minn. Line - G.N.	2,782	.91
Tiber Twp.	306,024	Larimore to Hannah - G.N.	3,102	1.01

(Continued)

APPENDIX TABLE 14 (CONTINUED)

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Vernon Twp.	375,769	Kenmare to Minn. Line - Soo	947	.25
Vesta Twp.	291,688	Kenmare to Minn. Line - Soo	10,623	3.64
Walsh Centre Twp.	575,551	Grand Forks to Neche - G.N.	10,310	1.79
Walshville Twp.	394,177	Kenmare to Minn. Line - Soo	10,694	2.71
Adams City	200,895	Kenmare to Minn. Line - Soo	2,664	1.33
Ardock City	37,771	Grand Forks to Neche - G.N.	3,199	8.47
		Kenmare to Minn. Line - Soo	1,714	4.54
Conway City	16,261	Kenmare to Minn. Line - Soo	692	4.26
Edinburg City	208,630	Larimore to Hannah - G.N.	3,020	1.45
Fairdale City	73,706	Kenmare to Minn. Line - Soo	1,472	2.00
Fordville City	181,977	Kenmare to Minn. Line - Soo	2,702	1.48
Forest River City	112,267	Kenmare to Minn. Line - Soo	1,349	1.20
Grafton City	2,287,322	Grand Forks to Neche - G.N.	8,622	.38
Hopple City	250,863	Grafton to Walhalla - G.N.	3,373	1.34
Lankin City	104,706	Kenmare to Minn. Line - Soo	1,304	1.25
Minto City	339,830	Grand Forks to Neche - G.N.	7,947	2.34
Park River City	736,749	Larimore to Hannah - G.N.	6,182	.84
Pisek City	54,252	Larimore to Hannah - G.N.	3,152	5.81

(Continued)

APPENDIX TABLE 14 (CONTINUED)

RAIL BRANCH VALUATIONS BY SCHOOL DISTRICTS

School District	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of School District
	dollars		dollars	
District #10	120,532	Grafton to Walhalla - G.N.	12,391	10.28
		Kenmare to Minn. Line - Soo	6,471	5.37
District #20-0	1,044,224	Grafton to Walhalla - G.N.	23,523	2.25
District #20-R	765,505	Grafton to Walhalla - G.N.	12,496	1.63
District #3	4,707,262	Grafton to Walhalla - G.N.	84,239	1.79
District #39	726,261	Kenmare to Minn. Line - Soo	12,993	1.79
District #42	712,722	Grafton to Walhalla - G.N.	24,209	3.40
District #51	523,929	Grafton to Walhalla - G.N.	25,006	4.77
District #71	505,302	Larimore to Hannah - G.N.	28,864	5.71
		Kenmare to Minn. Line - Soo	4,822	.95
District #78	2,637,669	Larimore to Hannah - G.N.	45,766	1.74
		Kenmare to Minn. Line - Soo	4,172	.16
District #79	953,715	Larimore to Hannah - G.N.	18,445	1.93
		Kenmare to Minn. Line - Soo	19,649	2.06
		Fordville Line - Soo	5,150	.54
District #106	755,702	Larimore to Hannah - G.N.	46,569	6.16
District #112	486,031	Kenmare to Minn. Line - Soo	14,706	3.03
District #128	1,551,129	Kenmare to Minn. Line - Soo	50,886	3.28
District #129	565,122	Kenmare to Minn. Line - Soo	17,237	3.05

(Continued)

APPENDIX TABLE 14 (CONTINUED)

## RAIL BRANCH VALUES

Branch Lines Located in County	Total Taxable Branch Value	# of Twps Involved	Branch Value as % of County Taxable	Average % of Twp Taxable	Range of Percentages- Townships
	dollars				
Grand Forks to Neche - G.N.	116,921	6	.63	3.49	1.79 - 7.47
Grafton to Walhalla - G.N.	64,943	3	.35	3.60	2.59 - 5.00
Larimore to Hannah - G.N.	123,407	6	.66	5.06	.84 - 9.26
Kenmare to Minn. Line - Soo	130,136	12	.70	2.83	.25 - 4.72
Fordville Line - Soo	<u>5,150</u>	1	<u>.03</u>	1.58	
Total	440,557		2.36		

Source: Walsh County Auditor's Office, Grafton, North Dakota.

APPENDIX TABLE 15. TAXABLE VALUATION OF RAIL BRANCH LINES AS A PERCENTAGE OF TOTAL TAXABLE VALUATION OF TOWNSHIPS, CITIES, AND SCHOOL DISTRICTS, WARD COUNTY, NORTH DAKOTA, 1968

County Taxable Valuation - \$42,875,129

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Anna Twp.	118,297	Drake-Max Line - Soo	775	.66
Baden Twp.	242,692	Berthold to Crosby - G.N.	27,355	11.27
Berthold Twp.	370,896	Berthold to Crosby - G.N.	16,497	4.45
Cameron Twp.	172,190	Drake-Max Line - Soo	7,525	4.37
Carbondale Twp.	263,948	Berthold to Crosby - G.N.	24,288	9.20
Carpio Twp.	261,846	Berthold to Crosby - G.N.	15,735	6.00
Denmarck Twp.	219,045	Kenmare to Minn. Line - Soo	3,851	1.76
Elmdale Twp.	298,701	Berthold to Crosby - G.N.	29,566	9.90
		Niobe Branch - G.N.	6,078	2.04
Greeley Twp.	182,439	Drake-Max Line - Soo	2,675	1.47
Kenmare Twp.	232,771	Kenmare-Minn. Line - Soo	7,419	3.19
Margaret Twp.	230,870	Granville to Sherwood - G.N.	14,843	6.43
Orlien Twp.	222,048	Drake-Max Line - Soo	7,313	3.29
Passport Twp.	274,339	Berthold to Crosby - G.N.	2,904	1.06
Ree Twp.	208,801	Berthold to Crosby - G.N.	17,160	8.22
Ryder Twp.	219,973	Drake-Max Line - Soo	5,650	2.68
Spencer Twp.	255,835	Berthold to Crosby - G.N.	9,093	3.55
Spring Lake Twp.	128,184	Drake-Max Line - Soo	650	.51
Berthold City	153,380	Berthold to Crosby - G.N.	2,080	1.36
Douglas City	64,219	Drake-Max Line - Soo	783	1.22
Kenmare City	808,258	Kenmare to Minn. Line - Soo	1,331	.16
Makoti City	102,697	Drake-Max Line - Soo	1,145	1.11
Ryder City	107,819	Drake-Max Line - Soo	2,220	2.06

(Continued)

APPENDIX TABLE 15 (CONTINUED)  
RAIL VALUATIONS BY SCHOOL DISTRICTS

School District	Taxable Valuation dollars	Branch Line	Branch Line Taxable Valuation dollars	Percentage of School District
District #16	1,298,241	Drake-Max Line - Soo	2,675	.21
District #24	853,833	Berthold to Crosby - G.N.	37,561	4.40
District #28	3,238,719	Berthold to Crosby - G.N. Niobi Branch - G.N. Kenmare to Minn. Line - Soo	64,047 6,078 12,601	1.98 .19 .39
District #37	504,963	Granville to Sherwood - G.N.	6,793	1.35
District #54	1,792,828	Berthold to Crosby - G.N.	36,089	2.01
District #95	352,647	Drake-Max Line - Soo	8,833	2.50
District #138	799,651	Drake-Max Line - Soo	8,770	1.10
District #153	842,402	Drake-Max Line - Soo	8,458	1.00
District #156	1,384,985	Berthold to Crosby - G.N.	18,287	1.32

(Continued)

APPENDIX TABLE 15 (CONTINUED)

RAIL BRANCH VALUES

Branch Lines Located in County	Total Taxable Branch Value	# of Twps Involved	Branch Value as % of County Taxable	Average % of Twp Taxable	Range of Percentages- Townships
	dollars				
Branville to Sherwood - G.N.	14,843	1	.03	6.43	
Berthold to Crosby - G.N.	144,678	8	.34	6.71	1.06 - 11.27
Niobe Branch - G.N.	6,078	1	.01	2.04	
Kenmare to Minn. Line - Soo	12,601	2	.03	2.48	1.76 - 3.19
Drake-Max Line - Soo	<u>28,736</u>	6	<u>.07</u>	2.16	.51 - 4.37
Total	206,936		.48		

Source: Ward County Auditor's Office, Minot, North Dakota.



APPENDIX TABLE 16. TAXABLE VALUATION OF RAIL BRANCH LINES AS A PERCENTAGE OF TOTAL TAXABLE VALUATION OF TOWNSHIPS, CITIES, AND SCHOOL DISTRICTS, WELLS COUNTY, NORTH DAKOTA, 1968

County Taxable Valuation - \$12,074,016

Township or City	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of Township or City
	dollars		dollars	
Bilodeau Twp.	267,624	Sykeston Branch - N.P.	15,089	5.64
Bull Moose Twp.	246,193	Sykeston Branch - N.P.	14,200	5.77
Chaseley Twp.	270,207	Sykeston Branch - N.P.	15,319	5.70
Haaland Twp.	292,125	Sykeston Branch - N.P.	14,550	4.98
Speedwell Twp.	288,181	Sykeston Branch - N.P.	15,375	5.34
Sykeston Twp.	279,650	Sykeston Branch - N.P.	13,992	5.00
Bowden City	126,042	Sykeston Branch - N.P.	1,811	1.44
Hurdsfield City	63,403	Sykeston Branch - N.P.	1,483	2.34
Sykeston City	94,541	Sykeston Branch - N.P.	1,488	1.57

(Continued)

APPENDIX TABLE 16 (CONTINUED)

RAIL VALUATIONS BY SCHOOL DISTRICTS

School District	Taxable Valuation	Branch Line	Branch Line Taxable Valuation	Percentage of School District
	dollars		dollars	
Bowden #23	1,428,306	Sykeston Branch - N.P.	29,005	2.03
Pleasant Valley #35	822,837	Sykeston Branch - N.P.	20,833	2.65
Sykes #39	1,109,250	Sykeston Branch - N.P.	30,569	2.76
Fessenden #40	3,298,746	Sykeston Branch - N.P.	12,900	.39

RAIL BRANCH VALUES

Branch Lines Located in County	Total Taxable Branch Value	# of Twps Involved	Branch Value as % of County Taxable	Average % of Twp Taxable	Range of Percentages-Townships
	dollars				
Sykeston Branch - N.P.	93,309	6	.77	5.41	4.98 - 5.77

Source: Wells County Auditor's Office, Fessenden, North Dakota.