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TO: Agricultural Land Assessment Implementation and Oversight Advisory Task Force Members

FROM: Michael S. Houdyshell, Director, Property and Special Taxes Division

RE: Responses to Inquiries from the July 25, 2013 Meeting

Greetings:

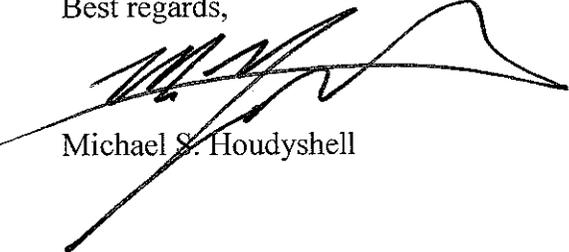
At the July 25, 2013 meeting of the Agricultural Land Assessment Implementation and Oversight Advisory Task Force, there were a number of inquiries made that required additional follow-up by the Department of Revenue. On the following pages you will find additional information in response to these inquiries. The Department will be prepared to discuss these documents with the Task Force at its October 29, 2013 meeting in Pierre.

Here is a summary of the attached documents:

- Memo from Deanna M. Peterson, SD NRCS State Soil Scientist, regarding soil surveys.
- NASS data on Number of Farms, Average Size of Farm, and Land in Farms from 1983 to 2012. *South Dakota Agriculture 2013*.
- Memo from Department of Revenue regarding level of assessment and adjustments to agricultural land values.
- Chart showing total statewide valuation increase by class of property from 2012 to 2013.

Please let me know if you have any questions or concerns. I look forward to seeing you all at the meeting.

Best regards,



Michael S. Houdyshell



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Phone: (605) 352-1200
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October 22, 2013

Agricultural Land Assessment Task Force

RE: Soil Survey

A soil survey is essentially an inventory of soil resources for a particular area (typically a county), containing soil descriptions, tables of soil properties, and detailed soil maps drawn over aerial photographs showing the locations of different soils in the landscape. Soils are described in terms of their position on the landscape, profile characteristics (color, texture, etc.), vegetation and hydrology, relationship to one another, suitability for various uses, and needs for particular types of management. Soil surveys are an important tool for land use planning and resource management.

The Natural Resources Conservation Service (NRCS) is responsible for the leadership of soil survey activities of the U.S. Department of Agriculture, for the leadership and coordination of National Cooperative Soil Survey (NCSS) activities, and for the extension of soil survey technology to global applications.

How was the soil survey carried out?

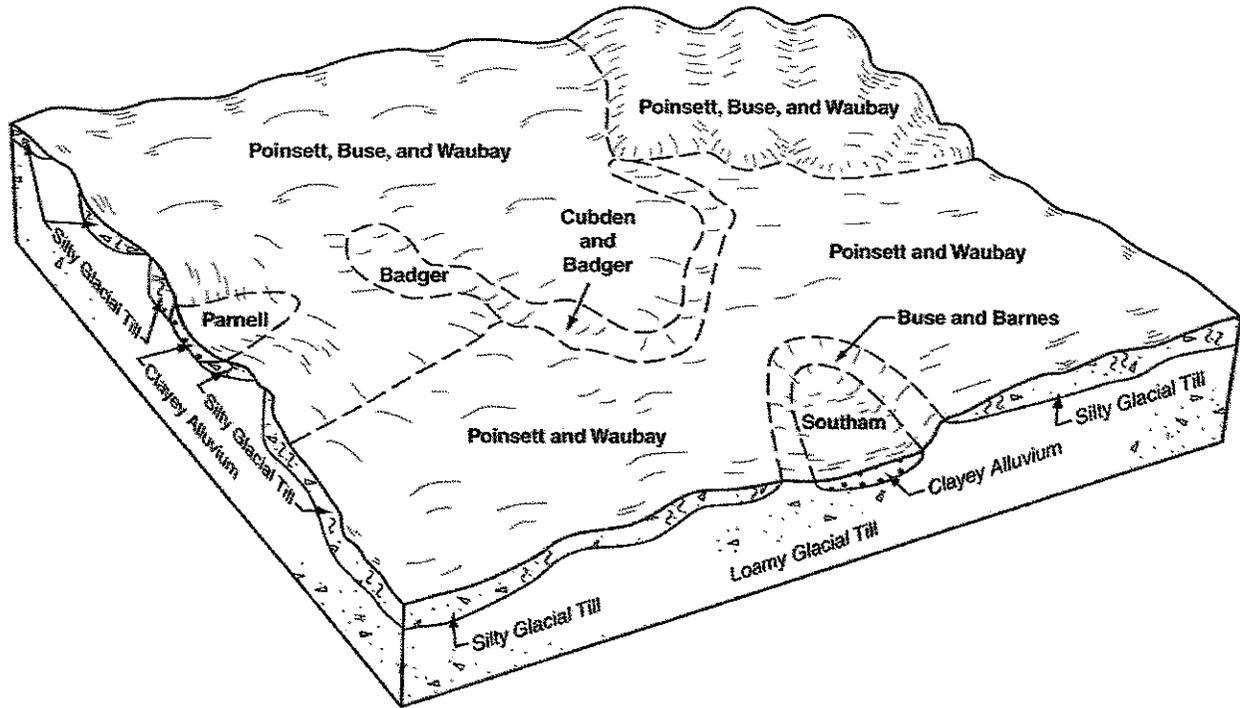
Soil scientists observed the steepness, length, and shape of the slopes; the general pattern of drainage; the kinds of crops and native plants; and kinds of bedrock. They dug numerous holes to study the soil profile. They recorded both site and soil profile characteristics. After describing the soils and determining their properties, the soil scientist classified and named the soils.

By observing the soils and landscape position, a soil scientist develops a conceptual model of how they are formed (i.e. Figure 1). Soils in a survey area occur in an orderly pattern that is related to geology, landforms, relief, climate and natural vegetation of the area. Each kind of soil is associated with a particular kind of landform and position on the landscape. These conceptual models are refined through field investigations until a firm understanding is achieved of the soil-landscape relationships.



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Typical Pattern of Well drained and moderately well drained, nearly level to gently rolling, silty and loamy soils on till plains and moraines (Figure 1)

Equipped with aerial photographs, topographic data, and knowledge of surficial and bedrock geology, soil scientist can use these conceptual models to predict with a considerable degree of accuracy the kind of soil at a specific location on the landscape.

After soil scientists located and identified significant natural bodies of soil in the survey area, they drew the boundaries of these bodies on aerial photographs and identified each as a specific map unit. Noting variation in topographic relief, vegetation, and surface wetness assisted the process of defining boundaries between soil types.

Soil scientists devise sampling schemes using bucket auger and the occasional soil pit to observe soil properties and to ground-truth the conceptual models. These observations are sufficient to verify the predictions of the kind of soil in an area and to determine the boundaries.

The soil description, name, and delineations of the soils in one survey area may not fully agree with those of the soils in the adjacent published survey area. As previously mentioned, soil survey areas have typically been at the county level. This has resulted in a “by county” patchwork over the last 100 years of the National Cooperative Soil Survey. Currently, South



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Dakota has soil surveys that range in age from 1963 to present. Any differences between adjoining survey areas may be the product of advancements within the field of soil science, modification of the soil series concept, development of new technologies (i.e. GIS, LIDAR, IFSAR), or changes in the national standards used to correlate soil surveys.

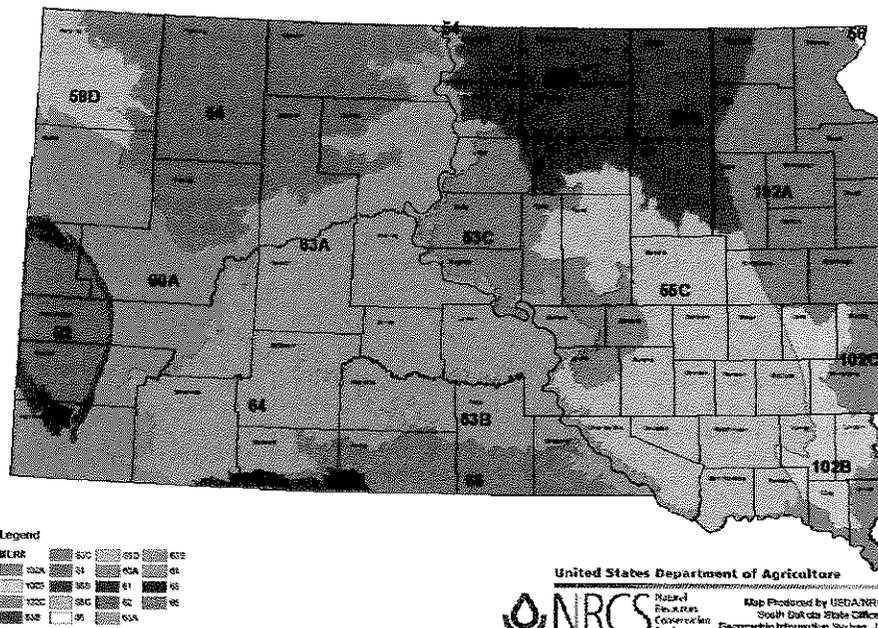
In the SSURGO certification process, two types of joins along soil survey areas are recognized: an exact join and an acceptable join. Of course, exact is a perfect seamless join (line for line; same data map unit). An acceptable join occurs when the lines match as close as possible and adjoined map units have similar soil properties and interpretations.

NRCS has reorganized the NCSS mapping program to a Major Land Resource Area (MLRA) basis in order to develop a seamless, high quality digital soil survey of the U.S. The MLRA Approach (Figure 2) is mapping soils based on broad geographic areas with similar soils, vegetation, climate, geomorphology, hydrology, and land versus mapping soils based on political boundaries (county by county approach). While soil surveys are distributed by county, the soil survey is completed or updated on a MLRA basis crossing state and county lines.

U.S. Department of Agriculture

Natural Resources Conservation Service

Major Land Resource Areas (MLRA)



Map of MLRAs in South Dakota (Figure 2)

The Natural Resources Conservation Service provides leadership in a partnership effort to help people conserve, maintain, and improve our natural resources and environment.

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Recently, National Initiatives (i.e. Soil Data Join Recorrelation) and the Soil Survey Restructuring were initiated to accelerate the development of seamless soils data.

If you have any questions, please contact Deanna Peterson, South Dakota State Soil Scientist at 605-352-1253.

Sincerely,

DEANNA M. PETERSON
SD NRCS State Soil Scientist

6 FARMS

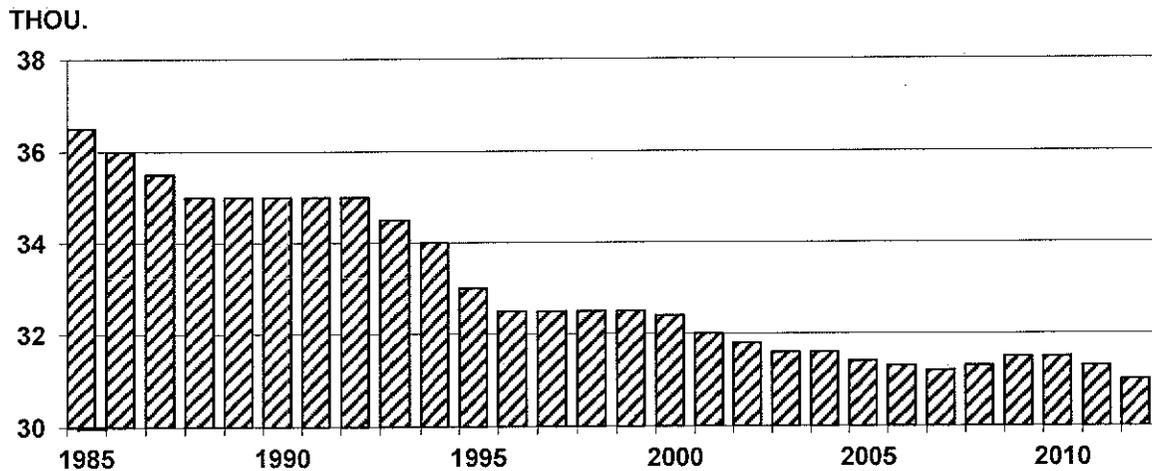
**NUMBER OF FARMS, AVERAGE SIZE OF FARM, AND LAND IN FARMS,
SOUTH DAKOTA, 1983-2012**

| YEAR | NUMBER OF FARMS | AVERAGE SIZE FARM | LAND IN FARMS | YEAR | NUMBER OF FARMS | AVERAGE SIZE FARM | LAND IN FARMS |
|------|-----------------|-------------------|---------------|------|-----------------|-------------------|---------------|
| | -- 1,000 -- | ACRES | 1,000 ACRES | | -- 1,000 -- | ACRES | 1,000 ACRES |
| 1983 | 37.0 | 1,203 | 44,500 | 1998 | 32.5 | 1,354 | 44,000 |
| 1984 | 37.0 | 1,203 | 44,500 | 1999 | 32.5 | 1,354 | 44,000 |
| 1985 | 36.5 | 1,219 | 44,500 | 2000 | 32.4 | 1,358 | 44,000 |
| 1986 | 36.0 | 1,236 | 44,500 | 2001 | 32.0 | 1,372 | 43,900 |
| 1987 | 35.5 | 1,248 | 44,300 | 2002 | 31.8 | 1,377 | 43,800 |
| 1988 | 35.0 | 1,266 | 44,300 | 2003 | 31.6 | 1,386 | 43,800 |
| 1989 | 35.0 | 1,266 | 44,300 | 2004 | 31.6 | 1,386 | 43,800 |
| 1990 | 35.0 | 1,266 | 44,300 | 2005 | 31.4 | 1,392 | 43,700 |
| 1991 | 35.0 | 1,263 | 44,200 | 2006 | 31.3 | 1,396 | 43,700 |
| 1992 | 35.0 | 1,263 | 44,200 | 2007 | 31.2 | 1,401 | 43,700 |
| 1993 | 34.5 | 1,281 | 44,200 | 2008 | 31.3 | 1,396 | 43,700 |
| 1994 | 34.0 | 1,300 | 44,200 | 2009 | 31.5 | 1,387 | 43,700 |
| 1995 | 33.0 | 1,333 | 44,000 | 2010 | 31.5 | 1,387 | 43,700 |
| 1996 | 32.5 | 1,354 | 44,000 | 2011 | 31.3 | 1,395 | 43,650 |
| 1997 | 32.5 | 1,354 | 44,000 | 2012 | 31.0 | 1,408 | 43,650 |

**NUMBER AND AVERAGE SIZE OF FARMS, BY SALES CLASS,
SOUTH DAKOTA, 2008-2012**

| YEAR | \$1,000-9,999 | | \$10,000-99,999 | | \$100,000-249,999 | | \$250,000-499,999 | | \$500,000+ | |
|------|---------------|-------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|-------------------|
| | NUMBER | AVG. SIZE (ACRES) | NUMBER | AVG. SIZE (ACRES) | NUMBER | AVG. SIZE (ACRES) | NUMBER | AVG. SIZE (ACRES) | NUMBER | AVG. SIZE (ACRES) |
| 2008 | 9,400 | 170 | 9,600 | 760 | 5,200 | 1,808 | 3,900 | 2,667 | 3,200 | 4,688 |
| 2009 | 9,200 | 163 | 9,800 | 755 | 5,000 | 1,860 | 4,200 | 2,452 | 3,300 | 4,606 |
| 2010 | 9,200 | 163 | 9,900 | 747 | 4,800 | 1,896 | 4,200 | 2,452 | 3,400 | 4,529 |
| 2011 | 9,000 | 161 | 9,800 | 745 | 4,800 | 1,896 | 4,100 | 2,390 | 3,600 | 4,444 |
| 2012 | 8,800 | 165 | 9,600 | 750 | 4,900 | 1,898 | 4,100 | 2,390 | 3,600 | 4,417 |

NUMBER OF FARMS, SOUTH DAKOTA, 1985-2012



**NUMBER OF FARMS, AVERAGE SIZE OF FARM, AND LAND IN FARMS,
UNITED STATES, 1983-2012**

| YEAR | NUMBER OF FARMS | AVERAGE SIZE FARM | LAND IN FARMS | YEAR | NUMBER OF FARMS | AVERAGE SIZE FARM | LAND IN FARMS |
|------|-----------------|-------------------|---------------|------|-----------------|-------------------|---------------|
| | -- 1,000 -- | ACRES | 1,000 ACRES | | -- 1,000 -- | ACRES | 1,000 ACRES |
| 1983 | 2,379 | 430 | 1,023,425 | 1998 | 2,192 | 434 | 952,080 |
| 1984 | 2,334 | 436 | 1,017,803 | 1999 | 2,187 | 434 | 948,460 |
| 1985 | 2,293 | 441 | 1,012,073 | 2000 | 2,167 | 436 | 945,080 |
| 1986 | 2,250 | 447 | 1,005,333 | 2001 | 2,149 | 438 | 942,070 |
| 1987 | 2,213 | 451 | 998,923 | 2002 | 2,135 | 440 | 940,300 |
| 1988 | 2,201 | 452 | 994,423 | 2003 | 2,127 | 440 | 936,750 |
| 1989 | 2,175 | 456 | 990,723 | 2004 | 2,113 | 441 | 932,260 |
| 1990 | 2,146 | 460 | 986,850 | 2005 | 2,099 | 442 | 927,940 |
| 1991 | 2,117 | 464 | 981,736 | 2006 | 2,089 | 443 | 925,790 |
| 1992 | 2,108 | 464 | 978,503 | 2007 | 2,205 | 418 | 921,460 |
| 1993 | 2,202 | 440 | 968,845 | 2008 | 2,200 | 418 | 919,910 |
| 1994 | 2,198 | 440 | 965,935 | 2009 | 2,200 | 418 | 919,890 |
| 1995 | 2,196 | 438 | 962,515 | 2010 | 2,192 | 419 | 918,840 |
| 1996 | 2,191 | 438 | 958,675 | 2011 | 2,182* | 420 | 917,000* |
| 1997 | 2,191 | 436 | 956,010 | 2012 | 2,170 | 421 | 914,000 |

* REVISED.

**NUMBER AND AVERAGE SIZE OF FARMS, BY SALES CLASS,
UNITED STATES, 2008-2012**

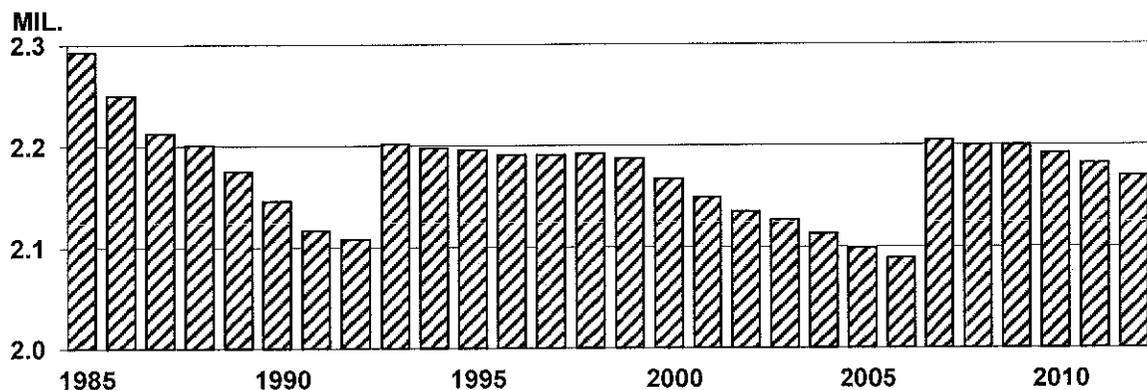
| YEAR | \$1,000-9,999 | | \$10,000-99,999 | | \$100,000-249,999 | | \$250,000-499,999 | | \$500,000+ | |
|------|---------------|-------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|-------------------|
| | NUMBER | AVG. SIZE (ACRES) | NUMBER | AVG. SIZE (ACRES) | NUMBER | AVG. SIZE (ACRES) | NUMBER | AVG. SIZE (ACRES) | NUMBER | AVG. SIZE (ACRES) |
| 2008 | 1,222,100 | 87 | 604,500 | 373 | 149,000 | 1,015 | 98,500 | 1,457 | 126,000 | 2,326 |
| 2009 | 1,229,400 | 86 | 597,080 | 380 | 149,390 | 990 | 99,570 | 1,500 | 124,770 | 2,325 |
| 2010 | 1,227,200 | 85 | 592,420 | 380 | 147,290 | 976 | 98,980 | 1,488 | 126,110 | 2,366 |
| 2011 | 1,202,450* | 84 | 599,360* | 375 | 145,350* | 955* | 100,800* | 1,453* | 133,670* | 2,288* |
| 2012 | 1,172,200 | 83 | 602,580 | 368 | 148,150 | 913 | 101,880 | 1,403 | 145,190 | 2,184 |

* REVISED.

**NUMBER OF LIVESTOCK FARMS,
UNITED STATES, 2008-2012**

| ITEM | 2008 | 2009 | 2010 | 2011 | 2012 |
|------------|-----------------|-------|-------|-------|-------|
| | -----1,000----- | | | | |
| ALL CATTLE | 955.5 | 946.0 | 935.0 | 922.0 | 915.0 |
| BEEF COWS | 757.0 | 751.0 | 742.0 | 734.0 | 729.0 |
| MILK COWS | 67.0 | 65.0 | 62.5 | 60.0 | 58.0 |
| HOGS | 73.2 | 71.5 | 69.1 | 69.1 | 68.3 |
| ALL SHEEP | 82.5 | 82.0 | 81.0 | 80.0 | 79.5 |

NUMBER OF FARMS, UNITED STATES, 1985-2012



NOTE: A CHANGE IN FARM DEFINITION, APPLIED FROM 1993 ON, NOW INCLUDES OPERATIONS HAVING MAPLE SYRUP, SHORT ROTATION WOODY CROPS, OR FIVE OR MORE HORSES OR PONIES WITH NO OTHER AGRICULTURE.

HOW LEVEL OF ASSESSMENT IS DETERMINED ON AGRICULTURAL LAND

EACH YEAR, THE DEPARTMENT OF REVENUE SENDS TO EACH COUNTY WHAT THE CROPLAND AND NON-CROPLAND DOLLAR PER ACRE IS TO BE UNDER THE PRODUCTIVITY FORMULA FOR THE COMING ASSESSMENT YEAR.

THE DEPARTMENT ALSO INFORMS THE COUNTY OF THE TOTAL COUNTY DOLLAR PER ACRE. THIS WOULD TAKE INTO ACCOUNT APPLYING THE CROP DOLLAR VALUE TO CROP RATED SOILS, AND APPLYING THE NON-CROP DOLLAR VALUE TO THE NON-CROP RATED SOILS.

THESE ARE THE FULL AND TRUE VALUES, NOT EQUALIZED. THUS THESE WOULD BE THE 100% VALUES.

FOR INSTANCE

| | | |
|---|--|----------------|
| COUNTY A | 230,970 ACRES OF CROP RATED SOILS @ \$650 / ACRE = | \$150,130,500 |
| | 127,945 ACRES OF NON-CROP RATED SOILS @ 475 / ACRE = | \$ 60,773,875 |
| TOTAL COUNTY A | 358,915 ACRE | \$ 210,904,375 |
| $\$210,904,375 / 358,915 \text{ ACRES} = \$587.62 / \text{ACRE} - \text{AVERAGE COUNTY WIDE}$ | | |

COUNTY – THE COUNTY ASSESSES THE PROPERTY. THEY ARE REQUIRED BY ADMINISTRATIVE RULE TO SUPPLY THE DEPARTMENT WITH INFORMATION SO THE DEPARTMENT CAN DETERMINE THEIR LEVEL OF ASSESSMENT FOR BOTH AGRICULTURAL AND NON-AGRICULTURAL PROPERTIES. (ADMINISTRATIVE RULE 64:04:01:31 - BELOW)

FOR AGRICULTURAL PROPERTIES, THE DEPARTMENT TAKES THE INFORMATION FROM THE PRELIMINARY COUNTY WIDE ABSTRACT. THIS SHOWS ALL PROPERTY ASSESSED IN THE COUNTY. THE ABSTRACT SHOWS ALL AGRICULTURAL LAND ASSESSED VALUE AND THE NUMBER OF ACRES.

DETERMINING LEVEL OF ASSESSMENT / EQUALIZATION FACTOR

TOTAL AG LAND VALUE FROM THE ABSTRACT DIVIDED BY THE TOTAL NUMBER OF ACRES EQUALS THE AVERAGE COUNTY WIDE ASSESSED VALUE.

THIS AVERAGE COUNTY WIDE ASSESSED DOLLAR PER ACRE VALUE IS COMPARED TO THE AVERAGE COUNTY WIDE DOLLAR PER ACRE PREVIOUSLY SENT TO THE COUNTY (\$587.62 ABOVE)

COUNTY AVERAGE ASSESSED DOLLAR PER ACRE DIVIDED BY THE DOLLAR PER ACRE DETERMINED BY THE DEPARTMENT WILL GIVE THE LEVEL OF ASSESSMENT.

EXAMPLE

| | | |
|--|---|--------|
| COUNTY AVERAGE ASSESSED DOLLAR PER ACRE | = | 587.55 |
| DOLLAR PER ACRE DETERMINED BY DEPARTMENT | = | 587.62 |

$$587.55 / 587.62 = 1.00 \text{ OR } 100\%$$

LEVEL OF ASSESSMENT WOULD BE 100% SO THE EQUALIZATION FACTOR WOULD BE 0.850 (85 / 100)

EXAMPLE

| | | |
|--|---|--------|
| COUNTY AVERAGE ASSESSED DOLLAR PER ACRE | = | 558.24 |
| DOLLAR PER ACRE DETERMINED BY DEPARTMENT | = | 587.62 |

$$558.24 / 587.62 = 0.950 \text{ OR } 95.0\%$$

LEVEL OF ASSESSMENT WOULD BE 95%, SO THE EQUALIZATION FACTOR WOULD BE 0.895 (85 / 95)

EVERY YEAR THE COUNTY MUST SUBMIT THE INFORMATION AS EACH YEAR'S ASSESSMENT STANDS ON ITS OWN
(SABOW V PENNINGTON COUNTY 500 N. W. 2D 257)

THE ADJUSTMENT MAY STILL BE RELEVANT - SUCH AS ADJUSTING FOR ACCESS.

THE ADJUSTMENT MAY NOT STILL BE RELEVANT- SUCH AS ADJUSTING FOR LAND INUNDATED BY FLOOD WATERS

ADMINISTRATIVE RULES

64:04:01:30.01. Director of equalization permitted to make adjustments to values when using productivity valuation to establish value. The county director of equalization may adjust values when using the productivity valuation method of valuing agricultural land. The adjustments shall be made equitably and uniformly. Any adjustment made shall be based on documented evidence that the adjustment is necessary for equalization of values. When making any adjustment, the director of equalization shall:

- (1) Identify the adjustment and give the reasoning for making the adjustment;
- (2) Identify the amount of the adjustment and the methodology used to determine the amount of the adjustment;
- (3) Identify the methodology used to apply the adjustment to all the properties that received the adjustment; and
- (4) Provide to the department a printout of the land inventory for assessed acres showing soil survey map units, capability rating used for each map unit, dollar values, and acres for each map unit for the current assessment year. The printout shall show this information for each organized township, by township/range for each unorganized township in the county, and also contain a county-wide summary of the information.

The adjustment, and the documentation supporting the adjustment, shall be reported to the department at the same time information is submitted pursuant to § 64:04:01:31.

Source: 32 SDR 58, effective October 25, 2005; 37 SDR 69, effective October 19, 2010.

General Authority: SDCL 10-1-16.1, 10-6-33.13(8).

Law Implemented: SDCL 10-1-15, 10-1-16.1, 10-6-33, 10-6-33.28, 10-6-33.31.

64:04:01:31. Establishing equalization factor. For the department to accurately establish the equalization factors, each county shall supply the following information no later than January 1 of the year the factor is to be established:

- (1) Summary of changes made to assessments for the current assessment year;
- (2) Printout of county-wide abstract reflecting changes made for the current assessment year;
- (3) Printout or electronic file of sales for the last assessment year showing current year assessment. If there are less than fifteen sales of nonagricultural property, the county shall supply this same information, for the number of years necessary to obtain the fifteen sales; and
- (4) A county-wide printout of the land inventory for assessed acres showing soil survey map units, capability rating used for each map unit, dollar values and acres for each map unit for the current assessment year.

Source: 29 SDR 177, effective July 2, 2003; 32 SDR 58, effective October 25, 2005; 37 SDR 69, effective October 19, 2010.

General Authority: SDCL 10-1-16.1.

Law Implemented: SDCL 10-1-15, 10-1-16, 10-3-41, 10-12-44, 10-13-37.

64:04:01:31.01. Department to review adjustments for consideration in determining equalization factor. To determine the agricultural equalization factor for a county, the department shall consider information submitted pursuant to § 64:04:01:31. The department shall also consider any evidence submitted for value adjustments made when using the productivity valuation method of valuing agricultural land. The department shall review these adjustments to determine if such adjustments were necessary, based on the supported documentation, and made uniformly and equitably.

Source: 32 SDR 58, effective October 25, 2005; 37 SDR 69, effective October 19, 2010.

General Authority: SDCL 10-1-16.1.

Law Implemented: SDCL 10-1-15, 10-1-16.1, 10-6-33, 10-6-33.28, 10-3-41, 10-12-44, 10-13-37.

STATUTES

10-3-41. Median level of assessment to represent eighty-five percent of market value. The director of equalization shall make the necessary adjustments to the valuations before the notice of assessment pursuant to § 10-6-50, so that **the median level of assessment represents at least eighty-five percent of market value as determined by the Department of Revenue.**

10-12-42. Annual levy for general fund of a school district. For taxes payable in 2014 and each year thereafter, the levy for the general fund of a school district shall be as follows:

(1) The maximum tax levy shall be nine dollars and twenty cents per thousand dollars of taxable valuation subject to the limitations on agricultural property as provided in subdivision (2) of this section, and owner-occupied property as provided in subdivision (3) of this section;

(2) The maximum tax levy on agricultural property for such school district shall be two dollars and nine cents per thousand dollars of taxable valuation. If the district's levies are less than the maximum levies as stated in this section, the levies shall maintain the same proportion to each other as represented in the mathematical relationship at the maximum levies; and

(3) The maximum tax levy for an owner-occupied single-family dwelling as defined in § 10-13-40 for such school district shall be four dollars and twenty-nine and six tenths cents per thousand dollars of taxable valuation. If the district's levies are less than the maximum levies as stated in this section, the levies shall maintain the same proportion to each other as represented in the mathematical relationship at the maximum levies.

All levies in this section shall be imposed on valuations where **the median level of assessment represents eighty-five percent of market value as determined by the Department of Revenue.** These valuations shall be used for all school funding purposes. If the district has imposed an excess levy pursuant to § 10-12-43, the levies shall maintain the same proportion to each other as represented in the mathematical relationship at the maximum levies in this section. The school district may elect to tax at less than the maximum amounts set forth in this section.

10-13-37. Median level of assessment to be eighty-five percent of market value. Property taxes shall be levied on valuations where **the median level of assessment represents eighty-five percent of the market value as determined by the Department of Revenue.**

CHANGE IN TAXABLE VALUATION

(all numbers are factored)

STATE TOTAL

| CLASS OF PROPERTY | FINAL 2012 ADJUSTED VALUE - as taken from auditor levy sheets | INCREASE/DECREASE DUE TO REAPPRAISAL | INCREASE DUE TO GROWTH | FINAL 2013 ADJUSTED VALUES |
|-------------------|--|---|---------------------------|-------------------------------|
| AG | 23,010,793,342 | 3,950,774,191 | 69,501,491 | 27,031,069,024 |
| OO | 23,719,951,521 | 560,951,354 | 400,257,917 | 24,681,160,792 |
| M | 112,283,234 | 6,181,293 | 5,785,923 | 124,250,450 |
| M-OO | 399,868,670 | (2,241,563) | 11,257,831 | 408,884,938 |
| OTHER | 14,057,143,794 | (133,425,842) | 534,987,642 | 14,458,705,594 |
| SUB-TOTAL | 61,300,040,561 | 4,382,239,433 | 1,021,790,804 | 66,704,070,798 |
| UTILITIES | 1,259,093,125 | 13,535,260 | 18,222,601 | 1,290,850,986 |
| TOTAL | 62,559,133,686 | 4,395,774,693 | 1,040,013,405 | 67,994,921,784 |