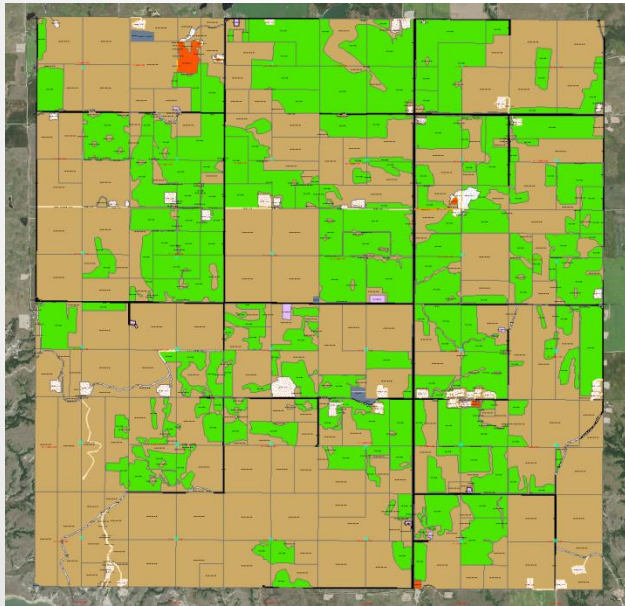


PROJECT



BACK ←
TO THE FUTURE → **PART I**

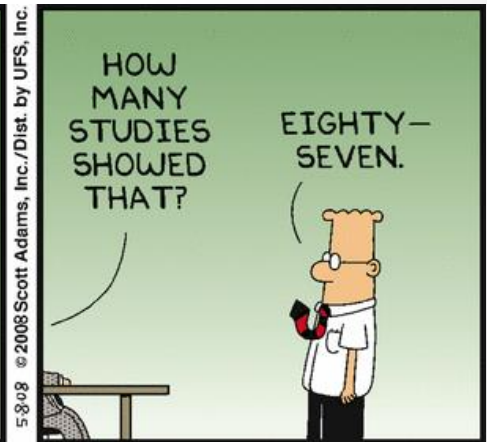
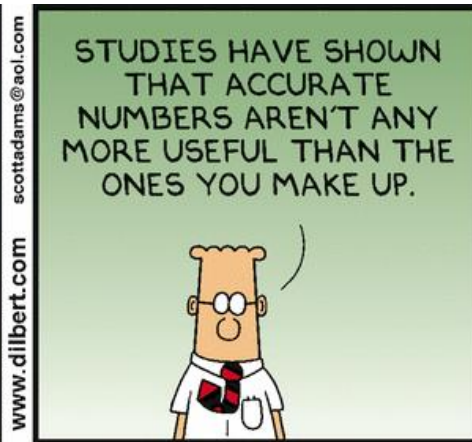
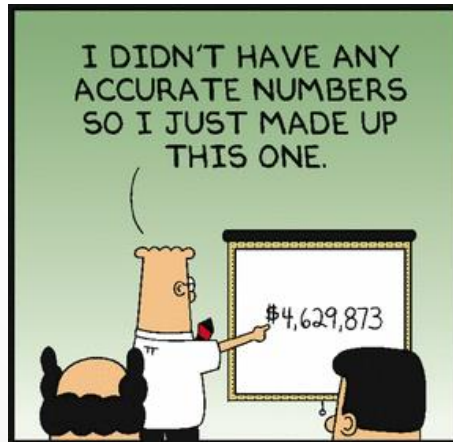


AG LAND ACTUAL USE TOWNSHIP REVIEW

AGENDA

- Overriding – Education / bringing TWP's 'up to speed'
- Review of your Township Sections of Actual Use
- Summary of Land Valuation in North Dakota
- Overview of Actual Use
- GIS – Geographic Information System
- Sidwell GIS Drawing Process
- Online Sample Section Reviews
- **Review of your Township Sections**

Data Precision
Is Important!



JUST OVER ONE YEAR AGO

- Tax Dept used ND State approved “Breakpoint method” in setting values – did not use actual use
- A “*Delightful*” June Equalization Meeting
- Lots of Discussion
- June 2017 – County Board of Equalization voted to utilize actual land use for Ag Land valuation

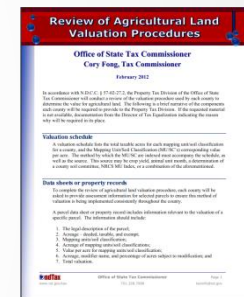
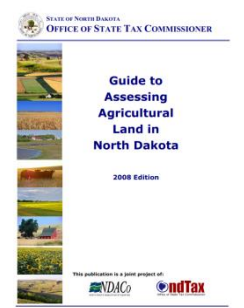
WENT BACK TO 2016 LAND VALUES FOR THE FUTURE OF ACTUAL LAND USE

- Hence Project “**BACK TO THE FUTURE**” was born!
 - Question.....?

“How do we do this.....?”

SUMMARY OF LAND VALUATION IN MOUNTRAIL

- Implementation of NDSU Soils values by NRCS soil type for Agricultural land valuation
 - State Tax Dept. [Ag Land valuation guide](#) & [Certification guide](#)
- **Fairly complex process** – 3 main systems used
 - Sidwell GIS & FARMS system (tracks Ag acres by soil type)
 - NRCS Web Soil Survey (WSS) – soil types and acres ~ 150 in Mountrail
 - Mountrail County CPUi (Tax) system – “system of record”
 - (not a system) – NDSU Soils valuation for county
- **State aid funds withheld**



57-02-27.2.10 - For any county that has not fully implemented use of soil type and soil classification..... the tax commissioner shall direct the state treasurer to withhold five percent of that county's allocation each quarter from the state aid distribution fund under section 57-39.2-26.1

Soils Data Implementation Dollars	
Row Labels	Sum of Ag Land Valuation
2010	\$0.00
2011	\$0.00
2012	\$0.00
2013	\$36,948.11
2014	\$82,474.10
2015	\$93,959.23
2016	\$76,519.57
2017	\$68,751.73
2018	\$71,056.37
2019	\$66,374.94
2020	\$16,029.46
Grand Total	\$512,113.51

To date: \$429,709.11
 Forecast Amounts

ACTUAL LAND USE – BOUNDING THE PROBLEM

Lots to keep track of

Mountrail County Comprised of:

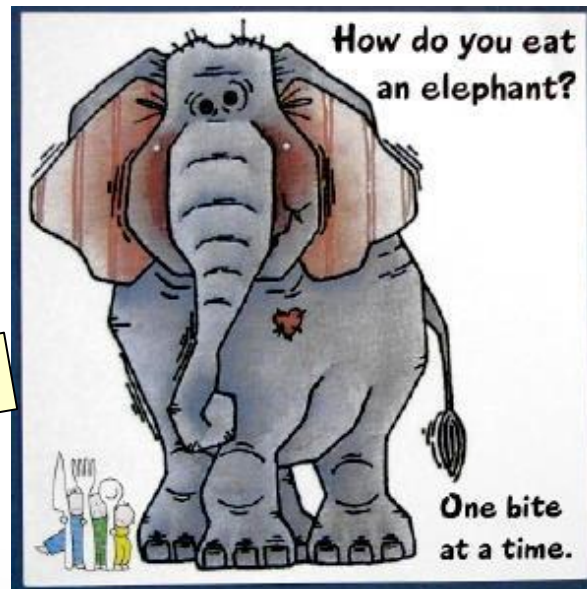
- 55 Townships – 7 cities
- 1,803 Sections
- Perimeter – 1,073,353 ft
- 1,241,398 Total Acres
- 1,066,808.96 Ag related acres
- 8,942 Ag related parcels
- 2,200 Ag related parcel owners
- 147 Soils Codes
 - \$ values applied



• How is each parcel being used?

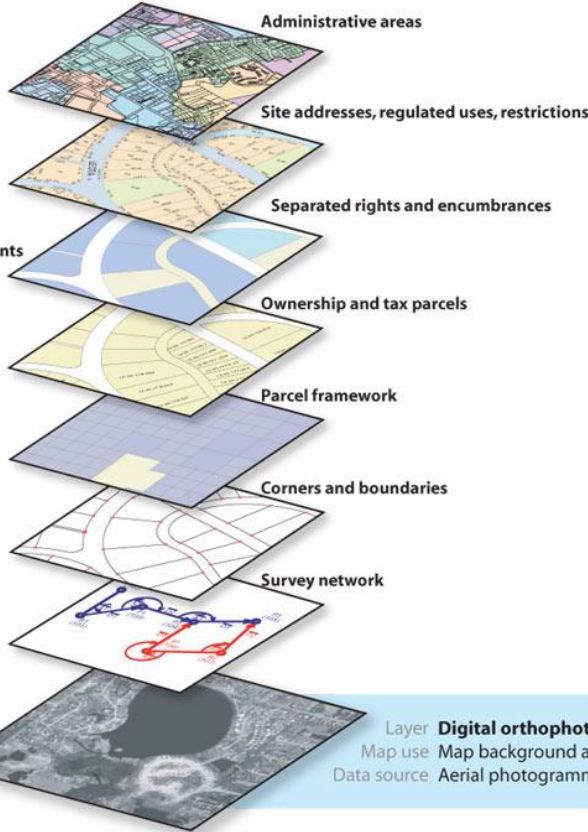
- Cropland
- Non-Cropland
- Farmstead
- Commercial
- Gravel Pit
- Roads
- Oilwell Sites
- Saltwater disposal

What does actual land use look like?

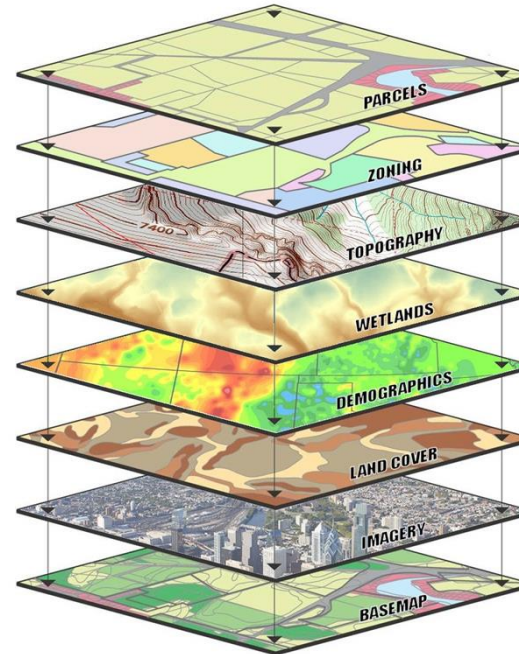
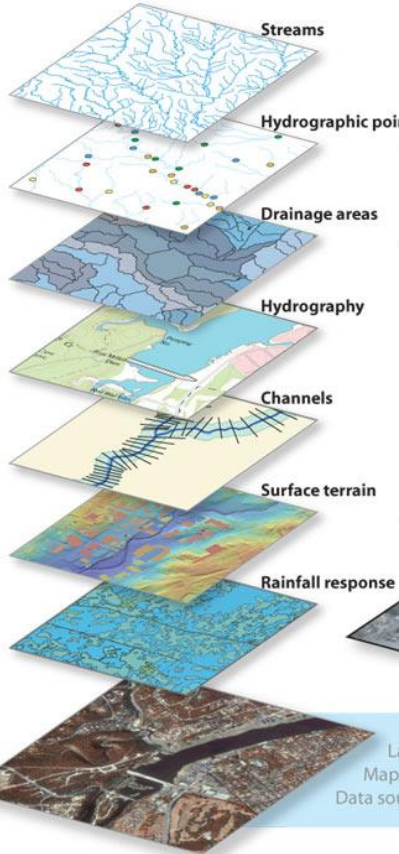


GIS - GEOGRAPHIC INFORMATION SYSTEM

Land parcel data model



Arc Hydro data model



GIS DATA LAYERS

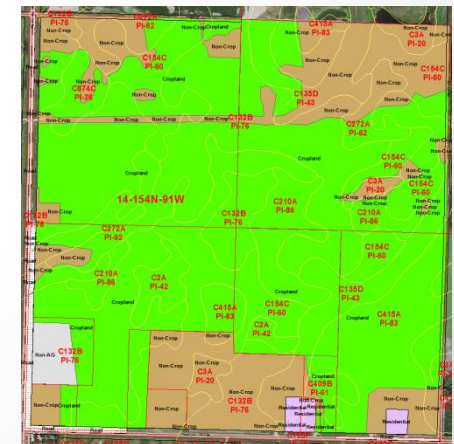
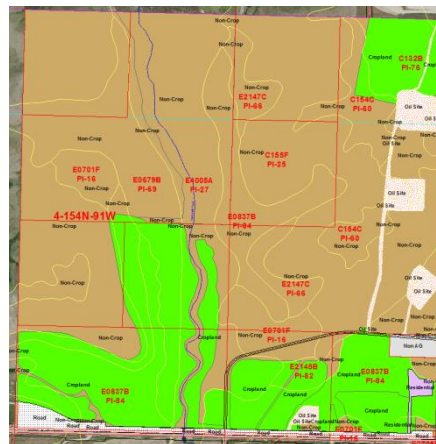
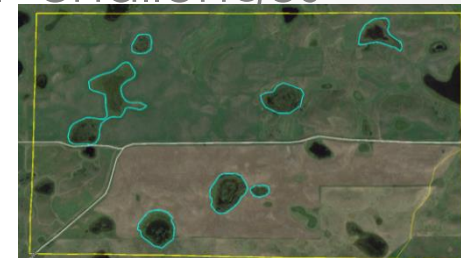
Many different types of data can be integrated into a GIS and represented as a map layer.

Examples can include: streets, parcels, zoning, flood zones, client locations, competition, shopping centers, office parks, demographics, etc.

When these layers are drawn on top of one another, undetected spatial trends and relationships often emerge. This allows us to gain insight about relevant characteristics of a location.

**GIS System –
Final Product for
Online Viewing
By Public**

- GIS Software in House - ArcMAP
- **Soils Committee Formed – Mike Hynek, Charlie Sorenson, Dustin Roise, Luke Lahtinen, Keith Deutsch**
- Drawing Ruleset Defined and Approved
- Valuation Ruleset & Method Approved
- **3 'pre-pilot' Test Sections Drawn by Sidwell – GIS vendor**
- Review of various areas within County for potential 'challenges' in drawing of sections
 - i.e. Non-cropland areas within cropland – what size to draw down to? →
- **Pilot Township Drawn In and Reviewed – Rat Lake**
- **County draw in by 'Tier' - Completed**



GIS DRAWING RULESET

Mountrail County
Ruleset for Land Use Drawings.docx

1. Cropland
2. Non-Cropland

“Once Cropped, Always Cropped”

1. Moving 20 year window for land once cropped but moved to non-crop.
2. Mountrail will be identifying these areas in QA review.

20 year
rolling
approved

	Google Earth	NAIP
Latest	1997	2003
2017	20	14
2018	21	15
2019	22	16
2020	23	17
2021	24	18
2022	25	19
2023	26	20
2024	27	21
2025	28	22
2026	29	23
2027	30	24
2028	31	25

*NAIP – National Agriculture Imagery Program - FSA

Overall ruleset

1. Using most current NAIP aerial photography (currently 2016) – Sidwell will draw in cropland and noncropland using the following notations:
 - a. **Cropland**
 - i. CR – CRopland
 - b. **NonCropland**
 - i. NCR – Non-CRopland
 - ii. COM - COMmercial
 - iii. OS – Oilwell Site
 - iv. GP – Gravel Pits (valued as Commercial in tax system)
 - v. NA – Non Ag
 - vi. RD – Road (when road is part of the parcel)
 - vii. RES – RESidence
 - viii. SWP – Salt Water Plant
2. Overriding thought – if it is obviously cropland it’s cropland – if not obvious, then non-cropland.
3. Using a spreadsheet breakdown of types of lands provided by Mountrail County, Sidwell will make best effort to account for the types of acreages within Ag land parcels – Ag land, Commercial land, Residential land, and Vacant land using information provided by Mountrail County. The Residential sites within Ag parcels will be drawn within .10 acres of the County standard of 2 acres (1.9 to 2.1). Other land types will be by visual review of the imagery. Parcels that are exclusively Commercial land, Residential land, and vacant land not associated with Ag land parcels will be shown as NA – Non Ag.
4. Oil sites, along with other non-commercial sites such as Salt water disposal plants will be marked separately (if no separate code exists use NCR-Non-Cropland), and will be valued as non-cropland. Roads leading to the Oil Site will be considered part of the Oil Site. Gravel pits may be included on Ag parcels but are listed as commercial property.
5. Shelterbelts of trees (long narrow rows of trees to block the wind), roughly 1 acre and above within cropland boundaries will be considered cropland. Shelterbelts of trees and intermittent trees within non cropland boundaries will be considered non cropland.
6. Farmsteads not marked as “Residential” will be considered non-cropland
7. Noncropland areas within cropland (rock piles, bush/tree growth, watery areas) should be drawn as non-cropland – rough acreage 1 acre and above.
8. During Mountrail County QA review - historical photography will be reviewed for the County’s concept of “once cropped, always cropped” (land that was cropped sometime in the past years will be considered cropland) and provide updates to Sidwell accordingly. At this time “always cropped” will be a 20-year rolling timeframe. Mountrail County will utilize NAIP photography from 2003 and onwards for review of cropped / noncrop historical review. These updates along with any other corrections will be submitted to Sidwell for corrective action.
 - a. CRP (Conservation Reserve Program) acreage is valued as cropland (see *ND Guide to Assessing Agricultural Land in North Dakota 2008 Edition* – Page 21) and will be exempted from 20 year rolling timeframe. If payments are still being received CRP is considered cropland. When payments end and are not renewed, the 20 year rolling timeframe would be started. CRP will be identified at Township Board Drawing Review.
9. Parcels to be accounted for in the spreadsheet will be AG parcels only. All other parcels in the source parcel polygon layer will be coded as NA – Non-AG in the land use layer.
10. In the final GIS product - The most current NRCS soils layer will be utilized. NRCS soils layer will be viewed as lines only with same color for soil code designation

LAND VALUATION RULESET

- Valuation ruleset & methodology reviewed –

- Approved at August 7, 2018 Commissioner Meeting**

- Defines how types of lands are valued

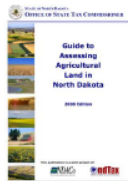
- Cropland** by NRCS Productivity Index (PI) values
 - Noncropland** by NRCS lbs of forage by soil code Animal Unit Month (AUM) calculation
 - AUM = (lbs of forage production x .25)**
÷ 913 lbs forage for cow/calf pair
 - Some low PI soils become high AUM values**

- “Once Cropped, Always Cropped”

- 20 years rolling NAIP Photography (National Agriculture Imagery Program)
 - 2003 Earliest NAIP
 - 20 years would be 2023 for crop/noncrop review

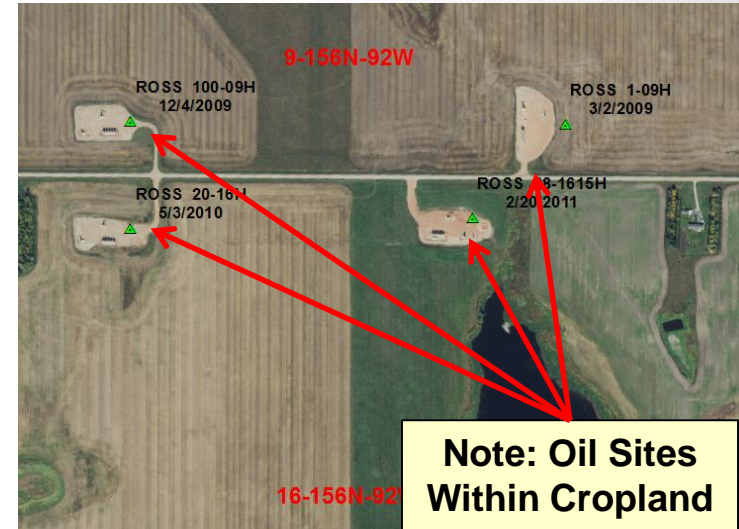
Overall ruleset

- Using most current NAIP aerial photography (currently 2016) – Sidwell will draw in cropland and noncropland using the following notations:
 - Cropland**
 - CR – CRopland
 - NonCropland**
 - NCR – Non-CRopland
 - COM – COMmercial
 - OS – Oilwell Site
 - GP – Gravel Pits (valued as Commercial in tax system)
 - NA – Non Ag
 - RD – Road (when road is part of the parcel)
 - RES – RESidence
 - SWP – Salt Water Plant
- Valuation methods will be utilized from the ND State Tax Department document - “*Guide to Assessing Agricultural Land in North Dakota – 2008 Edition*”
- Mountrail County will utilize NRCS detailed soils data for establishing the foundation for valuation of both cropland and non-cropland.
 - Cropland-the soil Productivity Index (PI) for each soil type will be used to derive a value for each soil type. The Average Cropland acre value provided by the State of ND Tax Department will be used within the soil valuation spreadsheet to derive values based off the individual PI of each soil type.
 - Non-Cropland – a value for each soil type will be developed based off of “animal unit months” (AUM) which is the correct measure of grazing land soil productivity. NRCS soil survey provides the pounds of forage material for each soil type. The AUM calculation comprises of Pounds of air dry annual production times .25 / 913 lbs (cow/calf pair) per month. Example – 2000 lbs of forage production x .25 = 500 lbs / 913 = .55 AUM per acre. (see Page 23 “*Guide to Assessing Agricultural Land in North Dakota – 2008 Edition*”)
 - The Average Non-Cropland acre value provided by the State of ND Tax Department will be used within the soil valuation spreadsheet to derive values based off the individual AUM of each soil type of non-cropland.
- Overriding thought – if it is obviously cropland it’s cropland – if not obvious, then non-cropland.
 - “once cropped, always cropped” – historically, assessors consider any land that was once cropped is always cropland no matter the current use. A problem arises that historically many lands were cropped only once or twice, found to be non-productive, and not cropped since. It would not be considered fair and impartial to value those lands as cropland. Mountrail County will utilize a 20-year rolling concept of “once cropped, always cropped”. If land was cropped once within a current 20 year period, it will be considered cropland. Once the 21st year occurs of no cropping, the land will be considered non-cropland.



OIL SITES

- **ND Century Code** – “Ag property used for oil, natural gas, or subsurface minerals must continue to be assessed as Ag property for the remainder....”
- **Challenge: Was it cropland or noncropland before?**
- Some parcels found oil sites partially on crop land, partially on non-cropland
 - Very difficult to manage acres
- **Simplified Approved Decision – all oil site acreage will be valued as non-cropland** based off soil types underneath oil site (includes road leading to oil site)



Land Used for Extraction of Oil, Natural Gas, or Subsurface Minerals

Land that was assessed as agricultural property at the time the land was put to use for extraction of oil, natural gas, or subsurface minerals as defined in N.D.C.C. § 38-12-01 must continue to be assessed as agricultural property if the remainder of the surface owner's parcel of property on which the subsurface mineral activity is occurring continues to qualify for assessment as agricultural property under subsection 1 of N.D.C.C. § 57-02-01.

FARMSTEADS

- Farmsteads are considered 'non-crop' and are valued at non-cropland value based off soils under farmstead
- Taxable Rural Residences are valued separately
 - 2 acres @ \$2,000 per acre



MODIFIERS ?

- With Actual Land use – modifiers are not necessary and will not be used
 - With breakpoint method, modifiers could be considered and are used for cropland areas only
 - Salinity is already factored in to the Soil Code PI and AUM

Rocky*	Very Rocky*	Salinity*
Non-Productive	Obstacles	Multiple Factors
Irregular Field	Trees	Inaccessibility
Electrical Transmission Lines	Public Road	Brush & Ponding
Abandoned Railroad	Oil Well Site	Non-Tilled
Pasture	Non-Cropland	Drain Ditch
Marsh	Land Use (?)	Easements

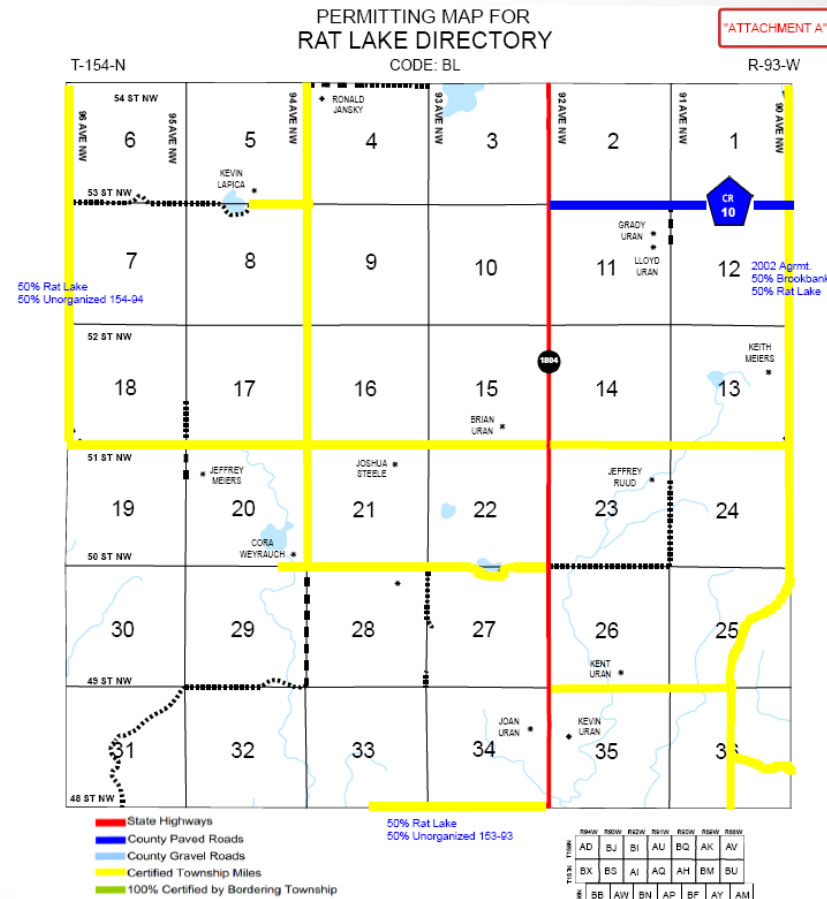
Examples of Modifiers from ND State List

*Items handled By NRCS Soil Survey

- Inundated Land is separate and can be used
 - Forms filed by March 31 each year
 - 10 contiguous acres or more, Inundated for two seasons or more
 - Some other information needed

ROADS...

- Maps received from Mountrail Road and Bridge dept.
- **“Roads” for drawing purposes are the colored lines**
 - County Roads
 - Township Certified Roads
 - Highways
- Copies of TWP Maps provided to Sidwell drawing team
- **‘Roads’ are valued at \$0 per acre**
- Other dirt trails and gravel roads are marked and valued at non-crop
- Roads were Biggest ‘problem’ found in Pilot Township exercise
 - Alleviated by providing Sidwell the PDFs – will only draw colored lines and highways



LAND VALUATION RULESET

GIS Item	Valuation Method
Cropland	Cropland values - Productivity Index (PI)
Non Cropland	Noncrop values – based off AUM (Animal Unit Month) calculation
Farmsteads	Noncrop values
Oilwell Sites	Noncrop values
Salt Water Wells	1) Commercial wells @ Commercial Values (Tax Dept) 2) Private Wells @ Noncrop values
<u>Taxable</u> Rural Residence	2 Acres at \$2,000 / acre
Roads	\$0 for Right-of-Way acreage of TWP Certified Roads, County Roads, State Highways
Commercial Land / Structures	Commercial Values (Tax Dept)
Gravel Pits	Commercial Values (Tax Dept)
Non-Ag (vacant land)	Vacant Land Values (Tax Dept)

- ***Note* – CRP lands and Hay land are considered cropland**

SOILS VALUATION TEST -EXAMPLE OF 2018 VALUES

	Productivity Index (PI)	Cropland Valuation*	Non-Crop (AUM)*
Better Soils	95	\$988/acre	\$362/acre
	90		
	80		
	70		
	60		
	50	\$698	\$148
	40		
	30		
	20		
	10		
Poorer Soils	0	\$29	\$15

AUM – Animal Unit Month
-by soil code-
AUM = *lbs forage production X .25*
÷ 913 lbs forage [cow/calf pair]

2018 Values
NDSU Ag Land
Production Value 2017
Average Ag - \$469.95
Cropland - \$698.07
NonCrop - \$148.39

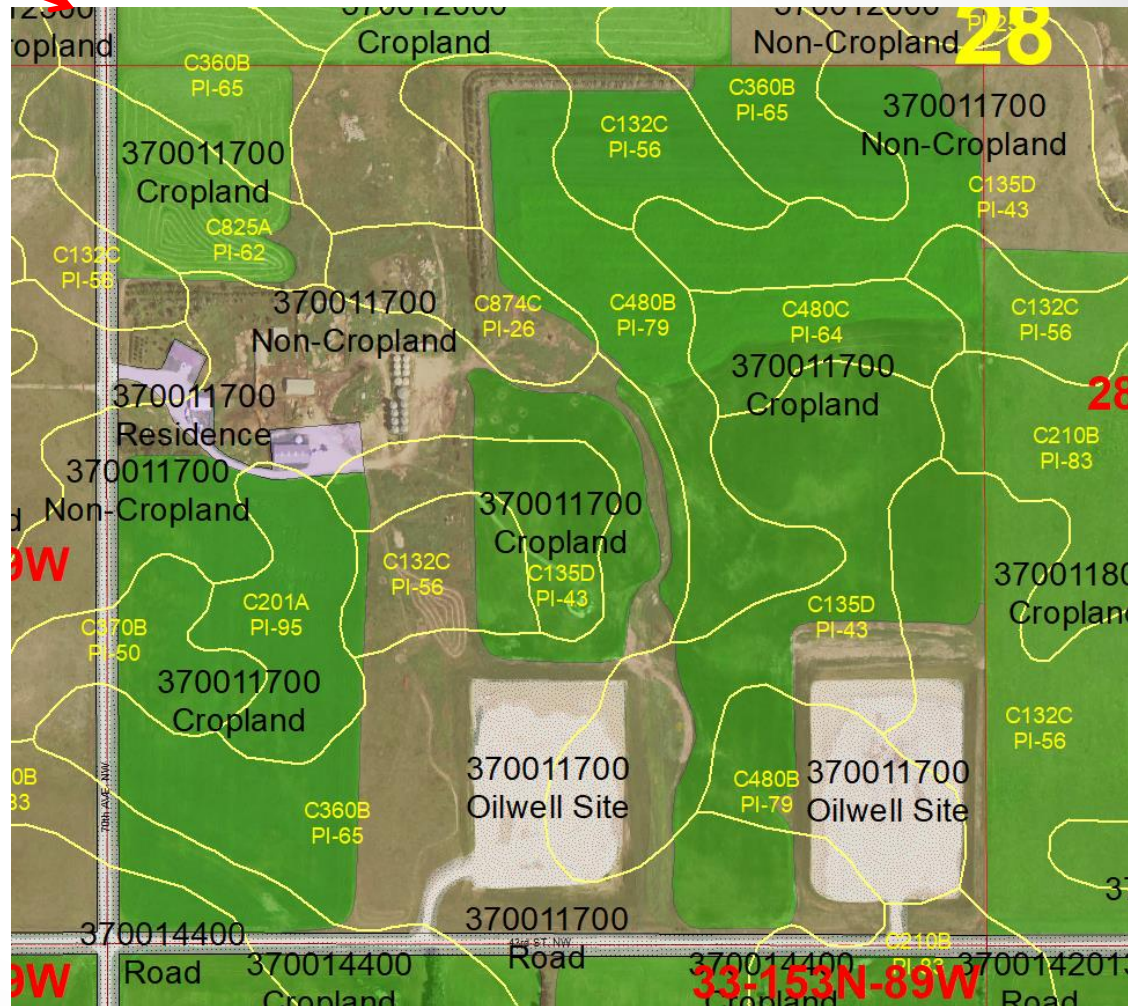
FARMS PROGRAM

FARMS
Toolbar

Area Distribution Land Value Debasement Options

Sample Parcel –
SW 1/4 Section

- **Cropland, noncrop, Residence, Oil Site, Roads**
- Utilizes Soil Types within Actual Land use
- **“Slices” Actual Land use and Soil Type layers into acres – used for valuation**
- Accurate to .01 acre
 - 435 Sq Ft – approx. 20x20 ft
- ***LOTS* of data provided**
 - **This one parcel is 32 rows of data**



FARMS PROCESSED

FARMS
Toolbar

Area Distribution Land Value Debasement Options

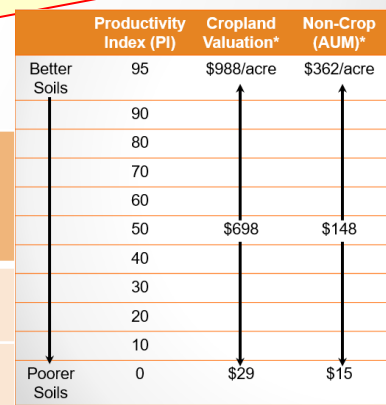
- *LOTS* of data provided
- County Produced 107,671 rows of data
 - This one parcel is 32 rows of data



ParcelN	Soil_Cod	Soil_Name	Distributed_Acr	PI	Wght_PI	AUM_vPl	Recorded_Ac	Landuse_Cod	Landuse
370011700	C201A	Bowbells loam, 0 to 3 percent	6.3	95	100.00	55.94	158 AG	Cropland	10.0000
370011700	C210B	Williams-Bowbells loams, 3 to	3.26	83	87.37	48.43	158 AG	Cropland	10.0000
370011700	C480B	Shambo loam, 2 to 6 percent sl	12.06	79	83.16	42.57	158 AG	Cropland	10.0000
370011700	C360B	Livona fine sandy loam, 0 to 6	24.08	65	68.42	42.31	158 AG	Cropland	10.0000
370011700	C480C	Shambo loam, 6 to 9 percent sl	5.09	63	66.32	39.82	158 AG	Cropland	10.0000
370011700	C825A	Divide loam, 0 to 2 percent sl	4.28	62	65.26	60.45	158 AG	Cropland	10.0000
370011700	C132C	Williams-Zahl-Zahill complex,	11.47	61	64.21	40.97	158 AG	Cropland	10.0000
370011700	C370B	Krem-Lihen loamy fine sands, 0	3.42	50	52.63	42.63	158 AG	Cropland	10.0000
370011700	C135D	Zahl-Williams loams, 9 to 15 p	21.11	43	45.26	39.64	158 AG	Cropland	10.0000
370011700	C874C	Wabek-Appam complex, 6 to 9 pe	0.46	26	27.37	28.89	158 AG	Cropland	10.0000
370011700	C201A	Bowbells loam, 0 to 3 percent	0.03	95	100.00	55.94	158 NCR	Non-Cropland	10.0000
370011700	C210B	Williams-Bowbells loams, 3 to	1.48	83	87.37	48.43	158 NCR	Non-Cropland	10.0000
370011700	C480B	Shambo loam, 2 to 6 percent sl	2.57	79	83.16	42.57	158 NCR	Non-Cropland	10.0000
370011700	C360B	Livona fine sandy loam, 0 to 6	20.72	65	68.42	42.31	158 NCR	Non-Cropland	10.0000
370011700	C825A	Divide loam, 0 to 2 percent sl	0.69	62	65.26	60.45	158 NCR	Non-Cropland	10.0000
370011700	C132C	Williams-Zahl-Zahill complex,	10.88	61	64.21	40.97	158 NCR	Non-Cropland	10.0000
370011700	C135D	Zahl-Williams loams, 9 to 15 p	6.05	43	45.26	39.64	158 NCR	Non-Cropland	10.0000
370011700	C874C	Wabek-Appam complex, 6 to 9 pe	4.55	26	27.37	28.89	158 NCR	Non-Cropland	10.0000
370011700	C210B	Williams-Bowbells loams, 3 to	0.17	83	87.37	48.43	158 OS	Oilwell Site	10.0000
370011700	C480B	Shambo loam, 2 to 6 percent sl	4.28	79	83.16	42.57	158 OS	Oilwell Site	10.0000
370011700	C360B	Livona fine sandy loam, 0 to 6	4.8	65	68.42	42.31	158 OS	Oilwell Site	10.0000
370011700	C132C	Williams-Zahl-Zahill complex,	1.21	61	64.21	40.97	158 OS	Oilwell Site	10.0000
370011700	C135D	Zahl-Williams loams, 9 to 15 p	3.11	43	45.26	39.64	158 OS	Oilwell Site	10.0000
370011700	C201A	Bowbells loam, 0 to 3 percent	0.11	95	100.00	55.94	158 RES	Residence	2000.0000
370011700	C210B	Williams-Bowbells loams, 3 to	0.55	83	87.37	48.43	158 RES	Residence	2000.0000

The "magic sauce" of actual land use

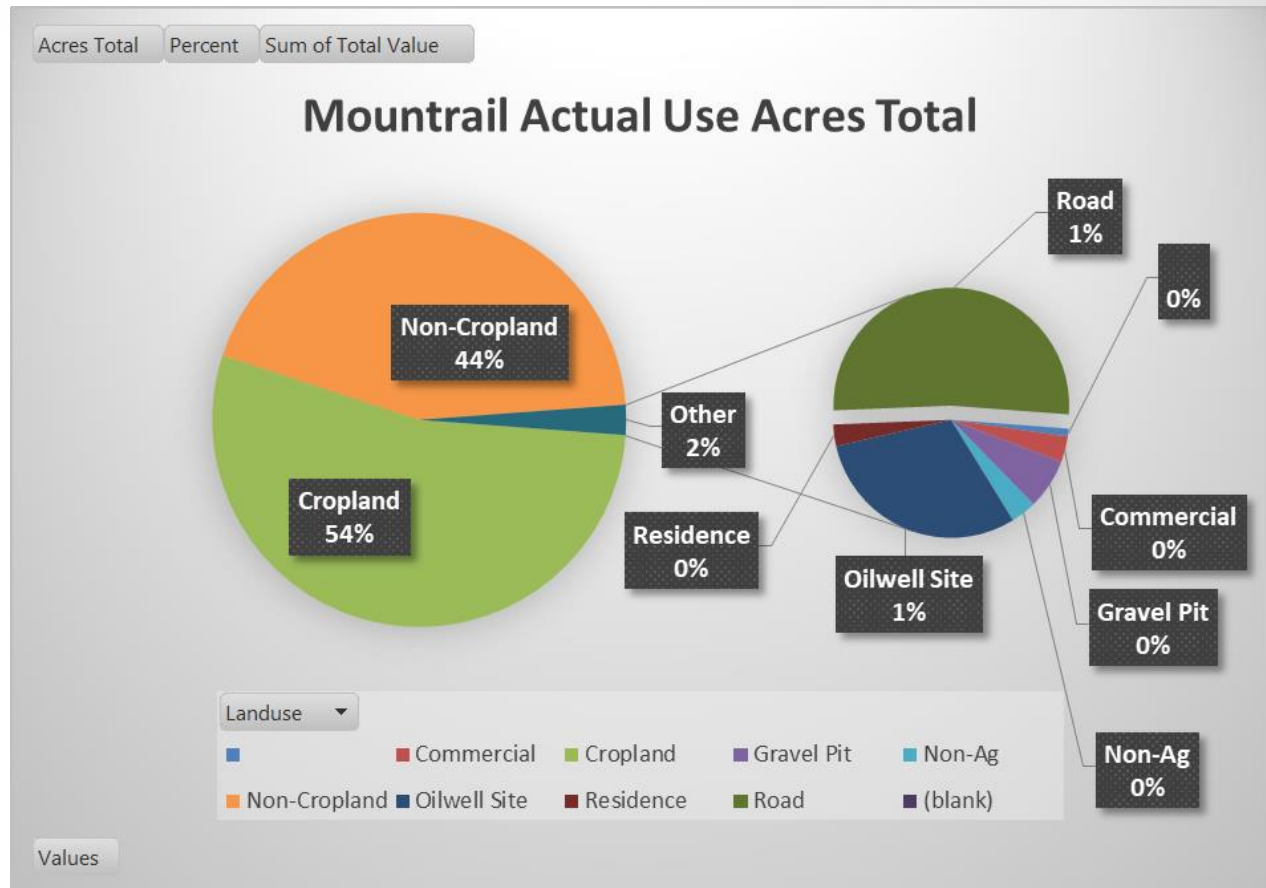
Soil Code	PI	Crop Value	AUM	NonCrop Value
C201A	95	\$988	55.94	\$203
C135D	43	\$445	39.64	\$145



SOME INITIAL ACREAGE DATA

Mountrail County Actual Use Acres

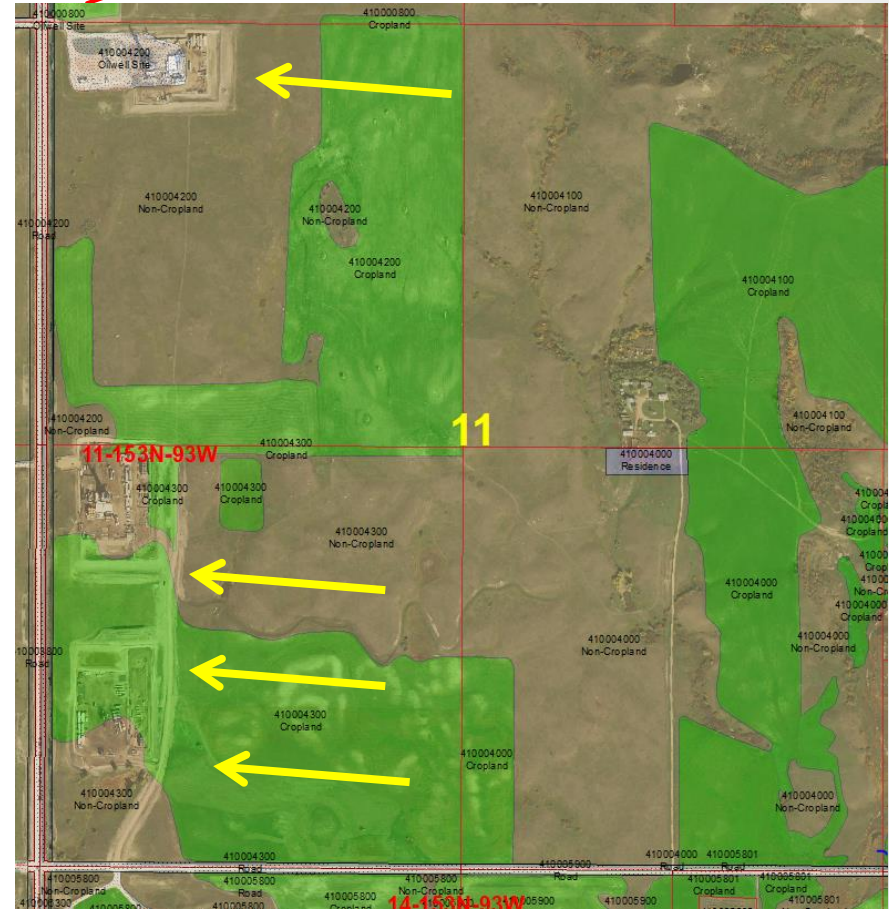
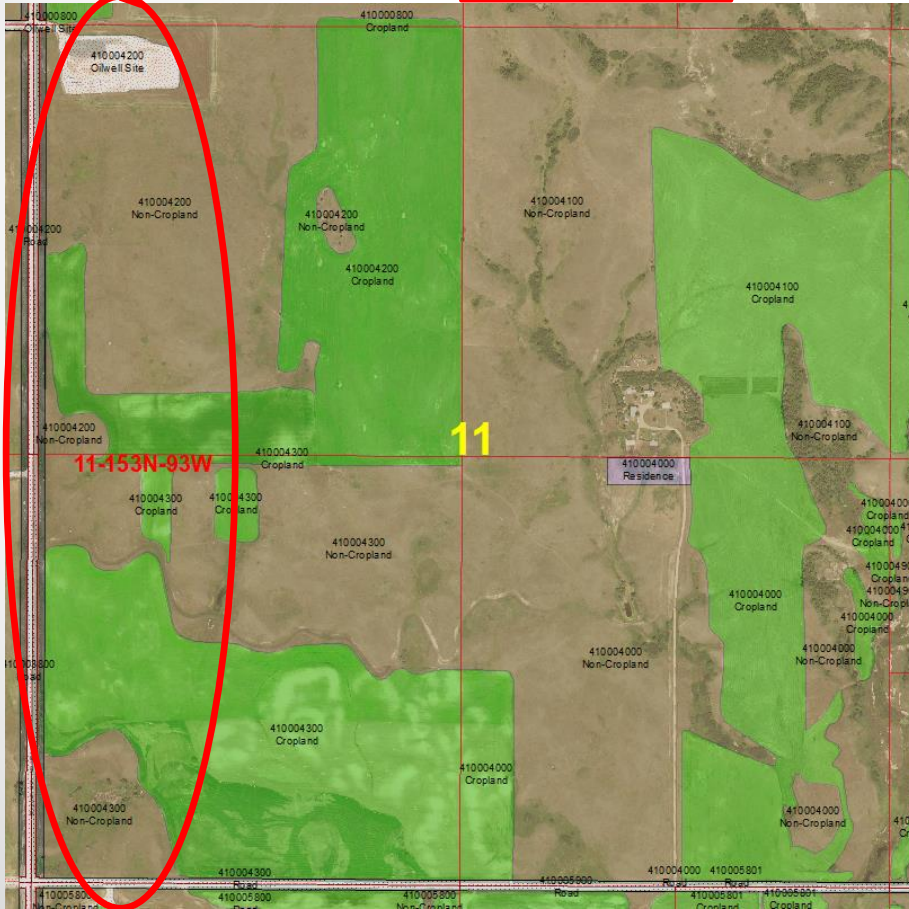
Row Labels	Acres Total	Percent
	274.36	0.03%
Commercial	885.34	0.08%
Cropland	574,732.07	53.87%
Gravel Pit	1,731.02	0.16%
Non-Ag	879.80	0.08%
Non-Cropland	467,063.77	43.78%
Oilwell Site	7,582.82	0.71%
Residence	741.82	0.07%
Road	13,001.05	1.22%
(blank)		0.00%
Grand Total	1,066,892.05	100.00%



PROOF CASE FOR GIS

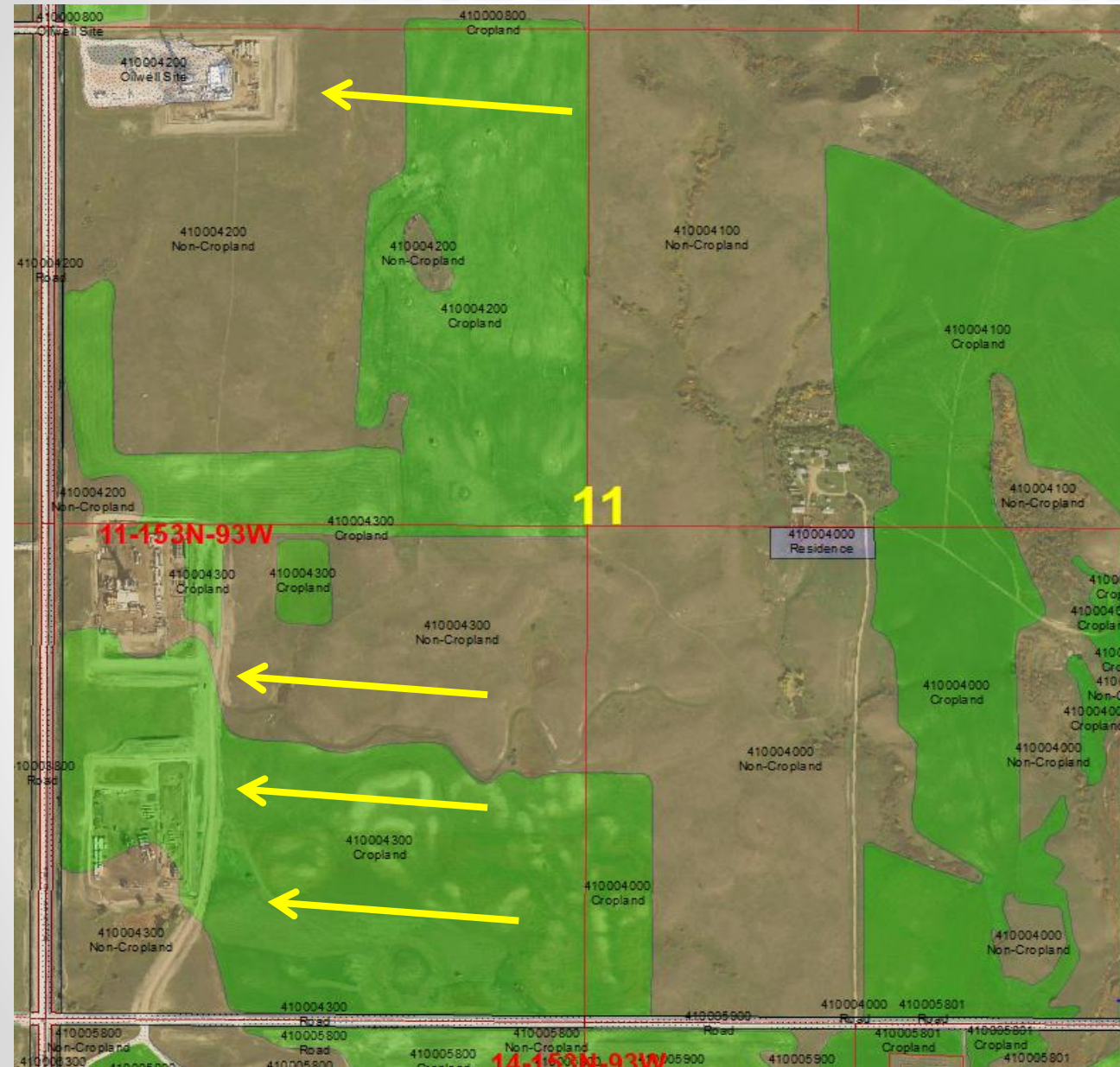
- 2016 NAIP – Photography ----- 2017 NAIP Photography

“Area of Concern”

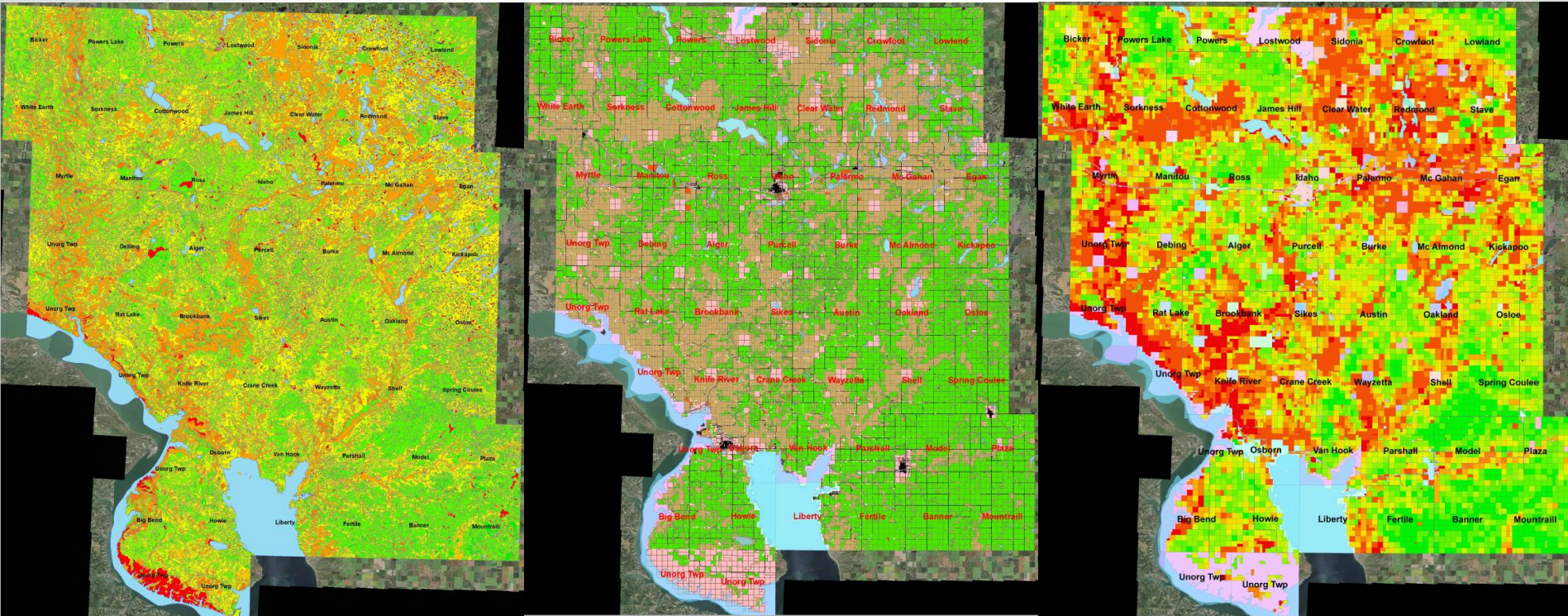


PROOF CASE FOR GIS

- 2017 NAIP Photography
- 2016 Actual use layer
- **Changes in use can be seen visually**



GIS - ANSWERS THE CALL!



- **NRCS Soils Layer**
- 10-Step PI Coloring
- **Green – Higher PIs**
- **Yellow – Middle PIs**
- **Orange/Red – Low & Lowest PIs**

- **Actual Use Layer**
- Green – Cropland
- Brown - NonCrop

- **Test Valuation**
- 10-Step Valuation Coloring
- **2018 Ag Land Valuations**
- **Green – Higher Values**
- **Yellow – Middle Values**
- **Orange/Red – Low & Lowest Values**

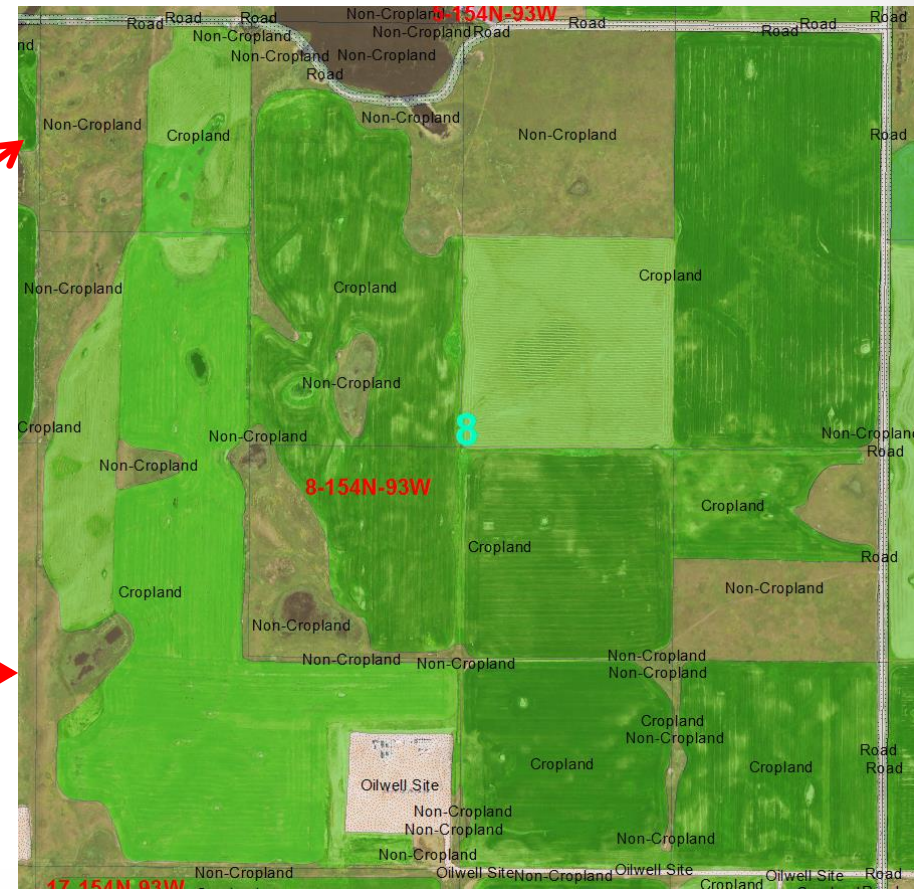
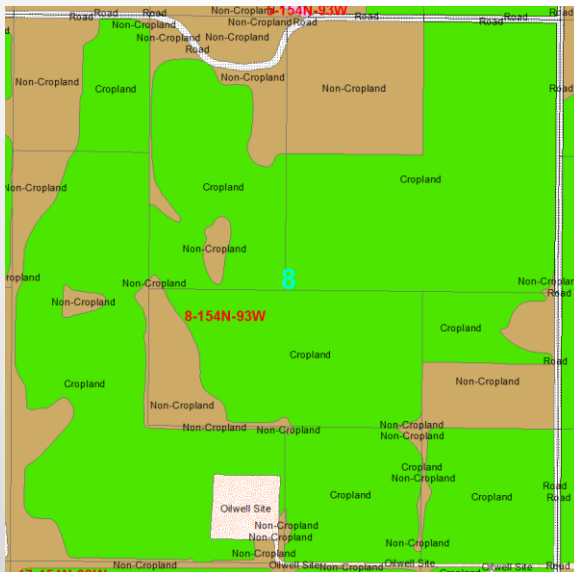
**Preliminary Test Only!
Unreviewed Acres**



TWP REVIEW - WHAT IT LOOKS LIKE

- **By Section: Original, “Cartoon”, and Transparency – 60%**

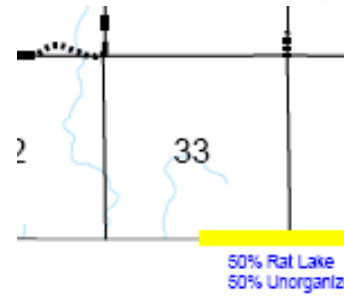
- Ability to ‘see’ through the actual use layer
- Sec-TWP-Range on each for easy identification
- **Will be using Original and Transparent for reviews**
- Soils layer **NOT** shown – but have it in the office



Used for Review

60%
Transparent

REVIEW STEPS-EXAMPLE 1



Symbol	Value	Label
<Heading>		
[Green Box]	COM	Commercial
[Orange Box]	CR	Cropland
[Dotted Box]	GP	Gravel Pits
[Hatched Box]	NA	Non-Ag
[Brown Box]	NCR	Non-Cropland
[Red Dotted Box]	OS	Oilwell Site
[Purple Box]	RES	Residence
[Black Dotted Box]	RD	Road
[Blue Hatched Box]	SWP	Salt Water Plant

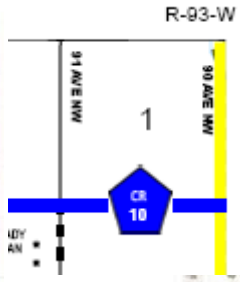
Data Accuracy Is Important!

2003 NAIP

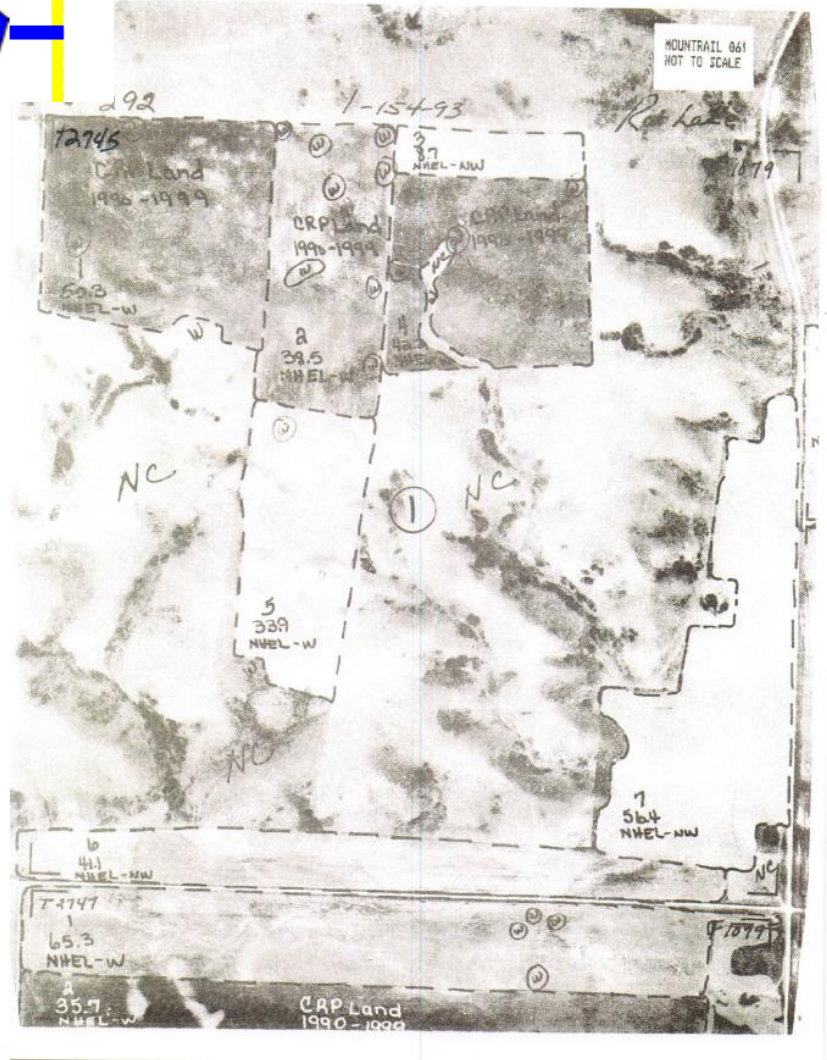
- Original Copy – 2016 Aerial Photography
- Landuse Layer
 - 60% Transparency
- Annotations
- **IF NEEDED** - other year Aerial Photography for comparisons and/or other data



REVIEW STEPS-EXAMPLE 2



Old Maps



TAX EQUALIZATION WEBSITE

www.co.mountrail.nd.us/tax.html



Soil Survey Updates - ...

Mountrail County North Dakota

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Planning & Zoning

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Risk Management

Sheriff's Office

Mountrail County Correctional Center

Social Services

State's Attorney's Office

Superintendent of Schools Office

Tax Equalization

Treasurer's Office

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Stanley ND 58784-0069

701-628-2425

lorih@co.mountrail.nd.us

[ND Property Tax](#)
[Mountrail County GIS](#)
[NRCS Web Soil Survey](#)

Soils Committee

[Aug 23 2017 Minutes](#)
[Nov 02 2017 Minutes](#)
[Jul 18 2018 Minutes](#)

Ag Land Use

[June 18 2018 Township Officers Meeting](#)
[Nov 29 2017 Township Officers Meeting](#)

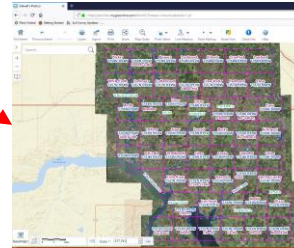
Links

[ND.gov Forms and Applications](#)
[Guide to Assessing Agricultural Land in North Dakota](#)
[Review of AgLand Valuation](#)

**Stanley ND
Weather**

Road Conditions

• [Click Here](#)



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER



Guide to Assessing Agricultural Land in North Dakota

2008 Edition

This publication is a joint project of:



Review of Agricultural Land Valuation Procedures

Office of State Tax Commissioner
Cory Fong, Tax Commissioner

February 2012

In accordance with N.D.C.C. § 57-60-27.2, the Property Tax Division of the Office of State Tax Commissioner will conduct a review of the valuation procedures used by each county to determine the value for agricultural land. The following is brief narrative of the components each county will be required to provide to the Property Tax Division. If the requested material is not available, documentation from the Director of Tax Equalization indicating the reason why will be required in its place.

Valuation schedule

A valuation schedule lists the total taxable acres for each mapping unit/soil classification for a county, and the Mapping Unit/Soil Classification (MU/SC) to corresponding value per acre. The method by which the MU/SC are selected must accompany the schedule, as well as the source. This source may be crop yield, animal unit month, a determination of a county soil composite, NRCS MU Index, or a combination of the aforementioned.

Data sheets or property records

To complete the review of agricultural land valuation procedures, each county will be asked to provide ancillary information for selected parcels to ensure this method of valuation is being implemented consistently throughout the county.

A parcel data sheet or property record includes information related to the valuation of a specific parcel. The information should include:

1. The legal description of the parcel;
2. Acreage - divided, taxable, and exempt;
3. Mapping unit/soil classification;
4. Acreage of mapping unit/soil classification;
5. Value per acre for mapping unit/soil classification;
6. Acreage, used for taxes, and percentage of acres subject to revaluation; and
7. Total valuation.



Office of State Tax Commissioner
701.228.7000

Page 1
tax@nd.gov

REVIEW PROCESS

- Land Use Drawings on Tables in TWP Section Order
- Maybe start with any sections you are personally familiar with
- **Focus on accurate cropland / non-cropland areas – need to ID any CRP acres (considered cropland)**
- Please ***DO NOT MARK*** on drawings, talk with one of us – mark on sticky note on drawing

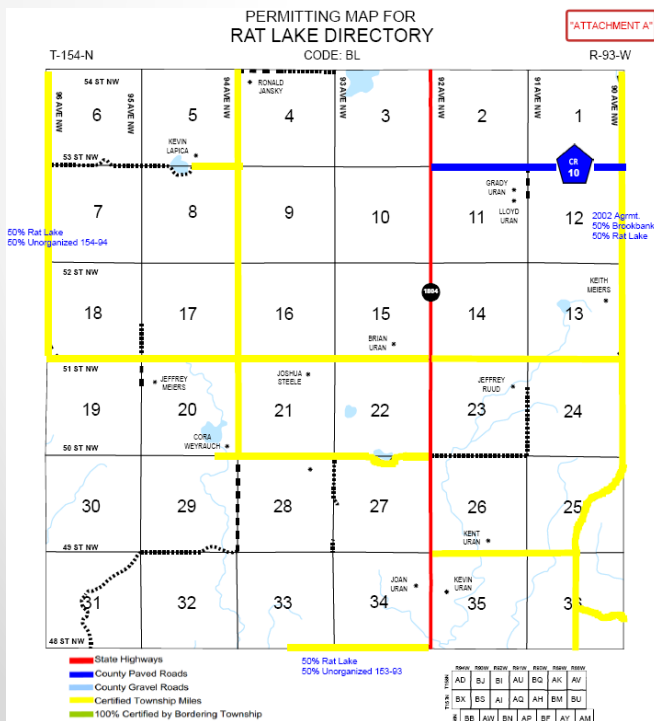


Table Row 1

Table Row 2

Table Row 3

6	5	4	3	2	1
7	8	9	10	11	12
18	17	16	15	14	13
19	20	21	22	23	24
30	29	28	27	26	25
31	32	33	34	35	36