

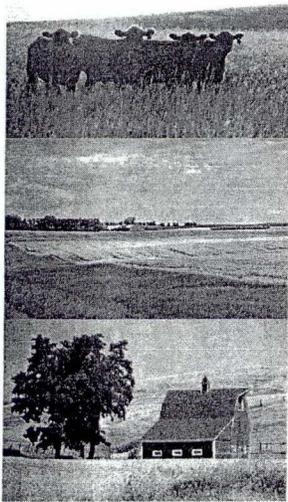


STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER



**Guide to
Assessing
Agricultural
Land in
North Dakota**

2008 Edition



This publication is a joint project of:



It is important a county defines nonproductive land to meet local conditions and applies the concept consistently and equitably (e.g., land falling into this category may not have high agricultural value but may still command a high market value).

Descriptions of nonproductive lands are provided:

Farmsteads/Farm Plants/Ranch Headquarters: A category that includes dwellings, outbuildings, barns, pens, corrals and feedlots next to buildings, farmstead or feedlot windbreaks, and family gardens associated with operating farms and ranches. These lands are still assessed based on the soil type.

Inundated Lands: Agricultural land that has become flooded due to rising water levels. These lands are subject to classification under N.D.C.C. Section 57-02-27.2(6). Application for consideration as inundated land must be made annually.

Manmade Features: This category includes abandoned railroads, man-made drains, waterways, dikes, abandoned towns and farmsteads, communication towers, power lines, billboards, guy lines, wind towers, etc. Please note that land leased for commercial purposes, such as communication towers, power lines, billboards, guy lines, and wind towers, is not assessed as agricultural land.

Marshland (Wetland): A land cover/use described as a non-forested area of land partly or intermittently covered with water and usually characterized by the presence of such marsh grasses and plants. (Some wetlands may already be classified under N.D.C.C. Section 57-02-10 or the Emergency Watersheds Program 16 U.S.C. Section 2203, as amended and 7 U.S.C. Section 428a, or identified in the soil survey.)

Mines, quarries, and pits: Uses of land for extraction of ores, minerals, and rock materials. Where the mine, quarry, or pit is active, this land is considered 'Commercial Property' and assessed accordingly. When the mine, quarry, or pit is inactive and reclaimed, the land reverts to agricultural property. Some of these areas are identified in the soil survey.

Planted Shelterbelts (Planted windbreaks): Trees planted for the purpose of reducing wind erosion on agricultural lands. Some shelterbelts may already fall under the Forest Stewardship tax in chapter 57-57 of the North Dakota Century Code.

Roads: Includes roads, trails, and rights-of-way (Road Permanent Easement, N.D.C.C. Section 57-02-10 may apply). Some four lane roads are identified in the soil survey.

Rural Residences: Residences on agricultural lands, which are not eligible for the farm residence exemption.

Woodlands (Natural growth trees): Includes natural growth trees and brush in and around fields. Some woodlands may already fall under the Forest Stewardship Tax, N.D.C.C. chapter 57-57.

Water: A category consisting of permanent water, such as a *perennial* stream, lake, or pond. Typically categorized as inundated land and valued at 10% of the lowest valued soil. Some of these areas have been identified in the soil survey.

The following example illustrates how one North Dakota county assigned a separate, set value to their non-productive lands:

| <i>Valuation for Nonproductive Land</i> | |
|------------------------------------------------|---------------|
| Shelterbelts | \$108.00/acre |
| Pits/Gravel | 75.00/acre |
| Woodlands | 30.00/acre |
| Waterways | 30.00/acre |
| Marsh | 30.00/acre |
| Roads | 10.00/acre |

Example 15: County 'F' Valuation Schedule for Non-Productive Lands

Agricultural Improvements

Individual landowners may choose to invest and implement the use of various management tools to increase the production of their fields. Practices such as irrigation and surface and subsurface drainage to remove wetness or salinity are typical throughout the state. These improvements are considered part of an agricultural operation or management decision and would not increase the valuation of the land established on soil productivity.

Soil Map—Cavalier County, North Dakota



Map Scale: 1:6,220 if printed on A portrait (8.5" x 11") sheet.

0 50 100 200 300 Meters

0 300 600 1200 1800 Feet

Map projection: Web Mercator Corner coordinates: WGS84 Edge ticks: UTM Zone 14N WGS84



Natural Resources
Conservation Service

Web Soil Survey
National Cooperative Soil Survey

5/26/2014
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Soil Map—Cavalier County, North Dakota

MAP LEGEND

| | |
|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
|  Area of Interest (AOI) |  Spoil Area |
| Soils |  Stony Spot |
|  Soil Map Unit Polygons |  Very Stony Spot |
|  Soil Map Unit Lines |  Wet Spot |
|  Soil Map Unit Points |  Other |
| Special Point Features |  Special Line Features |
|  Blowout | Water Features |
|  Borrow Pit |  Streams and Canals |
|  Clay Spot | Transportation |
|  Closed Depression |  Rails |
|  Gravel Pit |  Interstate Highways |
|  Gravelly Spot |  US Routes |
|  Landfill |  Major Roads |
|  Lava Flow |  Local Roads |
|  Marsh or swamp | Background |
|  Mine or Quarry |  Aerial Photography |
|  Miscellaneous Water | |
|  Perennial Water | |
|  Rock Outcrop | |
|  Saline Spot | |
|  Sandy Spot | |
|  Severely Eroded Spot | |
|  Sinkhole | |
|  Slide or Slip | |
|  Sodic Spot | |

MAP INFORMATION

The soil surveys that comprise your AOI were mapped at 1:20,000.

Warning: Soil Map may not be valid at this scale.

Enlargement of maps beyond the scale of mapping can cause misunderstanding of the detail of mapping and accuracy of soil line placement. The maps do not show the small areas of contrasting soils that could have been shown at a more detailed scale.

Please rely on the bar scale on each map sheet for map measurements.

Source of Map: Natural Resources Conservation Service
 Web Soil Survey URL: <http://websoilsurvey.nrcs.usda.gov>
 Coordinate System: Web Mercator (EPSG:3857)

Maps from the Web Soil Survey are based on the Web Mercator projection, which preserves direction and shape but distorts distance and area. A projection that preserves area, such as the Albers equal-area conic projection, should be used if more accurate calculations of distance or area are required.

This product is generated from the USDA-NRCS certified data as of the version date(s) listed below.

Soil Survey Area: Cavalier County, North Dakota
 Survey Area Data: Version 18, Dec 31, 2013

Soil map units are labeled (as space allows) for map scales 1:50,000 or larger.

Date(s) aerial images were photographed: Aug 9, 2010—Oct 16, 2010

The orthophoto or other base map on which the soil lines were compiled and digitized probably differs from the background imagery displayed on these maps. As a result, some minor shifting of map unit boundaries may be evident.

Map Unit Legend

| Cavalier County, North Dakota (ND019) | | | |
|---------------------------------------|--------------------------------------------------------|--------------|----------------|
| Map Unit Symbol | Map Unit Name | Acres in AOI | Percent of AOI |
| F3A | Parnell silty clay loam, 0 to 1 percent slopes | 9.8 | 6.0% |
| F12A | Vallers, saline-Parnell complex, 0 to 1 percent slopes | 16.0 | 9.9% |
| F100A | Hamerly-Tonka complex, 0 to 3 percent slopes | 24.9 | 15.4% |
| F119A | Vallers-Hamerly loams, saline, 0 to 3 percent slopes | 12.0 | 7.4% |
| F143B | Barnes-Svea loams, 3 to 6 percent slopes | 7.2 | 4.5% |
| F143C | Barnes-Buse-Langhei loams, 6 to 9 percent slopes | 28.0 | 17.3% |
| F144B | Barnes-Buse loams, 3 to 6 percent slopes | 63.8 | 39.5% |
| Totals for Area of Interest | | 161.6 | 100.0% |

| Cropland | | | | Flat Rate | Percent of |
|-------------|-------|------------|----------------|----------------|----------------|
| MU Symbol | MU PI | Acres | Value per Acre | Value per Acre | Non-Cropland |
| F100A | 80 | 258,289.76 | \$843.48 | \$890.05 | \$825.58 |
| F143B | 78 | 26,691.65 | \$822.39 | \$867.80 | \$804.94 |
| F144B | 73 | 35,142.51 | \$769.68 | \$812.17 | \$753.34 |
| F143C | 59 | 15,783.46 | \$622.07 | \$656.41 | \$608.87 |
| F119A | 49 | 51,112.83 | \$516.63 | \$30.00 | \$42.81 |
| NonCropland | | | | Flat Rate | Percent of |
| MU Symbol | MU PI | Acres | Value per Acre | Value per Acre | Non-Cropland |
| F3A | 46 | 8,183.25 | \$165.53 | \$30.00 | \$42.81 |
| F12A | 46 | 57,715.09 | \$165.53 | \$30.00 | \$42.81 |