

**North Dakota Association of Assessing Officers &
The North Dakota Office of State Tax Commissioner**

Agricultural Land Valuation

Instructor: Dustin Bakken—Kompleks Assessment Solutions, LLC

November 16 -19, 2020

Quality Inn
1030 E Interstate Ave
Bismarck, ND

Course Description

Instruction includes methods for effectively using the detailed soils survey, GIS, and computerized spreadsheets to calculate agricultural land values for assessment purposes according to the provisions of North Dakota Century Code § 57-02-27.2. It also includes implementation of the agricultural land valuation process. Students are required to complete a case study.

Student Expectations

This course includes 30 hours of classroom instruction during which students will be expected to participate in discussions and coursework that may include but is not limited to reading, homework problem solving, etc. both during and outside classroom hours. A final exam for the course for which the student should be prepared.

Education Credit

Successful completion of this course provides 30 hours toward certification/continuing education for class I assessors (N.D.C.C. 57-02-01.1). In order to receive credit for certification purposes, the exam must be successfully completed. Twenty-seven hours are allowed as continuing education for attending the course if the exam is not taken. Class II assessors may complete the class as continuing education.

Outline

- Legal descriptions and property records
- Characteristics of soils and overview of the detailed soils survey
- Development of the valuation schedule
- Development of county average values
- Geographical Information Systems (GIS) and acreage calculation
- Soils testing and mapping
- Use of modifiers
- Consideration of actual use
- Soils committees and public relations
- Case study
- Examination(s)