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

Agricultural Land Valuation

Instructor: Dustin Bakken—Kompleks Assessment Solutions, LLC

Online four consecutive weeks starting November 16, 2020

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 online, during which students will be expected to participate in coursework such as reading, homework, problem solving, etc. A final exam for the course for which the student should be prepared. More details upon registration.

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 case study and exam must be successfully completed. Twenty-seven hours are allowed as continuing education 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)

Textbook and Supplies

Supplies necessary for the course include Property Assessment Valuation Book (PAV), a calculator, mechanical pencils and notepaper, two different-colored highlighter pens and a 12"-18" ruler. It may also be helpful to brush up on your Excel skills. Information is available at <https://www.iaao.org/education/online/809/tutorials/index.html>.

Required Technology

Students must have access to the following: a computer with current version of Google Chrome, Firefox, or Safari, and Adobe Flash. If accessing from a mobile device, it must have a large screen.

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Course Schedule

Agricultural Land Valuation utilizes instructor videos and frequent checks of understanding through review questions and quizzes to emphasize the main concepts and procedures taught in the course over four consecutive weeks.

Course Instructor

Dustin Bakken, Executive Vice President of Kompleks Assessment Solutions, LLC, has multiple years of property assessment background. Four of those years as the Director of Tax Equalization at Stutsman County, ND and four years as a Property Tax Specialist for the North Dakota State Tax Department.

Registration Information

1. Students must register online. Go to www.nd.gov/tax. Click on For Local Governments, Education, Agricultural Land Valuation
2. **Checks must be made payable to NDAAO** (North Dakota Association of Assessing Officers).
3. Please **remit payment** to: **Carla Broadland, NDAAO Treasurer, Wahpeton City Assessor's Office, PO Box 490, Wahpeton, ND 58074-0490.**
4. **NOTE:** Payment is due **BEFORE CLASS BEGINS**. You will be required to pay **prior** to the start of the course, or you will not be able to attend.

The registration fee is **\$225 for NDAAO members and \$255 for Non-Members.**

Registrations must be received by Monday, November 9, 2020.