

Tax Equalization and Soil Survey Challenge Guidance

Natural Resources Conservation Service

Overview

North Dakota law states that counties must develop land assessment values using the NRCS soil survey. When North Dakota counties were initially mapped, counties contributed local funds to the soil survey program, making the soil survey a public and accessible data source. Most Initial surveys in the state of North Dakota were completed between the years of 1960 and the 1990. Although the initial surveys were completed years ago, the local Soil Survey Office, is continually updating and improving the soil survey data annually, as new information and technology becomes available.

Regarding productivity indexes the NRCS only develops and uses productivity indices for an internal agency use. The use of internal agency productivity indices is used to enhance soil performance data and soil interpretations. While counties use NRCS soil survey for tax equalization, the NRCS is not responsible for how the survey is interpreted or used during the equalization process. The NRCS can only clarify NRCS technical information (or provide additional technical information) available to the public. The NRCS cannot make taxation decisions or be involved with the development or decision making of tax modifiers.

Soil Survey Challenges

Soil survey users may only challenge the technical accuracy of the soil survey data. Soil survey users may not challenge soil survey data because they believe their taxes are too high. The individual county governments determine and set the individual mill levies, not NRCS. NRCS employees should refer questions regarding tax rates and amounts to the county director of tax equalization. It is that individual's responsibility to defend taxation decisions. If the soil survey user believes an area of the soil survey has the foundation to be challenged, the following process must be followed to complete the challenge process.

1. The official challenge must be made in writing and submitted to the local NRCS county field office. The challenge must include the area in question and the foundation on which they wish to appeal (soil texture, slope etc.).
2. The local field office will then forward the written challenge to the appropriate resource soil scientist for further review.
3. The resource soil scientist will review the challenge and make comment and forward to the assistant state soil scientist and/or the state soil scientist for the state of North Dakota.
4. The decision to move forward with the challenge will then be reviewed by the state officials, and have corrections made or projects enacted to correct/improve the challenge area.

Local Agency Contact Information

Anyone with questions regarding how to access their soil survey information, NRCS interpretations and/or NRCS built-in productivity index adjustments, may reach out to their local NRCS Resource Soil Scientist. Pembina County NRCS representation is listed below.

North Dakota East Zone Resource Soil Scientist

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