

Pembina County Equalization Office
301 Dakota Street West #4
Cavalier North Dakota 58220
Phone: (701)265-4697

2025 Land Uses

The following is a list of the 2025 approved "Land Uses"

1. Drains – Legal Drains determined by the Water Board
2. Woodland – Trees/Forests
3. Shelterbelt – Trees used as shelterbelt
4. Water – Permanent/Misc. water areas
5. Roads – Maintained State, county and township roads
6. Cemetery – Cemetery
7. Gravel Pit – Gravel pits (IGp), non-active (if active may be commercial)
8. Pipeline – New pipeline (The soils committee determined most are farmed)
9. Railroads – Railroads tracks (Land underneath is owned by landowner and non-productive. Railroad is centrally assessed by state, unless lease site)
10. Farmstead – Approximately 2 acres determined for farmstead, not prior pasture or cropland. Case by case as some may be less or more acres. (May include residential/commercial land.)
11. Pasture – Permanently fenced in areas used for grazing livestock on a regular basis, not in rotation with crops, hayed, or used for recreational purposes. Pasture is considered non-cropland. (Pasture and rangeland may be combined as grazing.)
12. Waste – land deemed too poor to raise a crop or graze livestock.
13. Native woodland program – (NWL) Determined by the State Forestry Department with application and approval. (Note Less than 10 acres.)
14. Government Easement Program – (WSE/EWP/WRP) Determined by NRCS by application and approval.

✓ AGRICULTURAL SOIL MODIFIER REQUEST

Tax Equalization Office,

File this application with the Township Assessor or County Director of Tax Equalization by _____ Month/Day to request a modification of the cropland valuation of agricultural property.

Please reach out to the Township Assessor or County Director of Tax Equalization for a current list of approved modifiers.

For the Year _____

Applicant Information

Name	Phone Number	
Address		
City	State	Zip Code

Modifier Information

Parcel Number	Legal Description	Modifier	Modification Percentage	Acres	OFFICIAL USE ONLY Approved/Denied
1			0.00%		
2			0.00%		
3			0.00%		
4			0.00%		
5			0.00%		
6			0.00%		
7			0.00%		
8			0.00%		
9			0.00%		
10			0.00%		
11			0.00%		
12			0.00%		
13			0.00%		
14			0.00%		
15			0.00%		
16			0.00%		
17			0.00%		

(For more parcels, continue on back.)

Include soil maps depicting the exact location of the requested modifier, and all other evidence, with this application.

By filing this application, I consent to an inspection of the above-described property, if necessary, by an authorized assessment official. I understand the official will give me reasonable notification of the inspection.

I hereby request a modification of the cropland acres listed above. This application is, to the best of my knowledge, a true and correct application.

Signature of Applicant

Date

Signature of Preparer

Date

Parcel Number	Legal Description	Modifier	Modification Percentage	Acres	OFFICIAL USE ONLY Approved/Denied
18			0.00%		
19			0.00%		
20			0.00%		
21			0.00%		
22			0.00%		
23			0.00%		
24			0.00%		
25			0.00%		
26			0.00%		
27			0.00%		
28			0.00%		
29			0.00%		
30			0.00%		
31			0.00%		
32			0.00%		
33			0.00%		
34			0.00%		
35			0.00%		
36			0.00%		
37			0.00%		
38			0.00%		
39			0.00%		
40			0.00%		
41			0.00%		
42			0.00%		
43			0.00%		
44			0.00%		
45			0.00%		
46			0.00%		
47			0.00%		
48			0.00%		
49			0.00%		
50			0.00%		

APPROVED AGRICULTURAL LAND MODIFIERS

An application for each parcel must be filed with your local township assessor by March 1st of each year. If you are applying for more than one modifier, you must have an application for each modifier you are applying for.

THE MODIFIERS AND REQUIREMENTS ARE AS FOLLOWS:

- 1. Frequent Flooding**
 - A. Adjustment Amount: 20% reduction in value to affected cropland acres only**
- 2. Requirements:**
 - 1. Completed application**
 - 2. Aerial map or maps outlining the area affected**
 - 3. Must be three contiguous acres or more**
 - 4. Must have two photos within the last 5 years dated after May 10th showing water on the parcel you are requesting a reduction in value (each photo must have the date visible and parcel number)**
 - 5. 50% or more of the parcel must be affected to qualify**
 - 6. This will not apply to non-cropland or acres already adjusted with approved land use classification**
 - 7. This modifier will be good for a period of five years from the date on the application.**
 - 8. Copy of the most current FSA map showing the cropland acres for each parcel**
 - 9. Subject to review**
- 3. Salinity/Alkaline**
 - B. Adjustment Amount: 40% reduction in value to affected cropland acres only**
- 4. Requirements:**
 - 1. Completed application**
 - 2. Aerial map or maps outlining the area affected**
 - 3. Must be three contiguous acres or more**
 - 4. Must have two aerial maps within the last 10 years showing the affected area or areas (each map must have the date visible and parcel number)**
 - 5. This will not apply to non-cropland**
 - 6. Any acres that have been already adjusted to waste for salinity/alkaline will be reclassified as cropland**

7. Copy of the most current FSA map showing the cropland acres for each parcel
8. Subject to review

5. Rock

- C. Adjustment Amount: 20% reduction in value to affected cropland acres only

6. Requirements:

1. Completed application
2. Aerial map or maps outlining the area affected
3. Must be three contiguous acres or more
4. This will not apply to non-cropland or acres already adjusted with approved land use classification
5. Must have 3 photos from the last two years showing rocks throughout the parcel (each photo must have the date visible and parcel number).
6. Copy of the most current FSA map showing the cropland acres for each parcel
7. Subject to review

Please note that if the requirements are not met for a parcel, that parcel will not qualify for a reduction in value. All required documentation must be provided to the local assessor by March 1st of each year. Further documentation may be requested from the Pembina County Tax Office. If the application is questionable and a decision cannot be made by the Pembina County Tax Office it will be brought to the Pembina County Commission for a final decision.