PROPERTY RECORD - AGRICULTURAL

County		Township/City			Property Owner Number				Parcel Identification Number			
Legal Desc	ription, Acreage,	and Ow	ner									
Township				Range				Section				
Part of Section												
Taxable Agricultural Acres Property Owner			Owner(s)	ner(s)			Owner(s) Address					
Classificati	on, Status, and Z	oning										
Property Classification			Does Exemption Apply? ☐ Yes ☐ No		0	If Yes, Type of Exempt		ition		Zoning Code		
Assessmer	nt Information											
Year Agricultural			Taxable Agricultural Acres		Other Property Classifica on Parcel		tions		Notes			
				☐ Reside	ntial 🛮 Comr	mercial						
				☐ Reside	ntial 🛮 Comr	mercial						
				☐ Reside	ntial 🛮 Comr	mercial						
				☐ Reside	ntial 🛭 Com	mercial						
Sale Inforr	mation											
Date Amount			Deeded Acres		Date		An	Amount		Deeded Acres		
Date Amount			Deeded Acres		Date		An	nount		Deeded Acres		
Easement	Information											
Date			Туре		Duration					Notes		

Land Information

			N	Modifiers			
Soil/Type Soil Class	Soil Name	Productivity Index	Modifier Type	Modifier Adjustment (percentage or dollar)	Additional Considerations	Actual Land Use	Number of Agricultural Acres
					_		
Total Agricultural Acres							
Exempt Agricultural Acres							
Taxable Agricultural Acres							

Soil/Map	Photograph (aerial or ground)
Additional Notes (attach additional sheets as necessary)	

Instructions

Introduction

All property records should contain certain information in order to provide documentation of data affecting property valuation and to provide consistency throughout a jurisdiction whether the jurisdiction is a township, city, or county.

All agricultural property records must contain the following:

- * Parcel Identification Number
- * Property Classification

* Total Agricultural Acres

- * Legal Description
- * Application of Exemption and Type
- * Exempt Agricultural Acres

- * Property Owner Name
- * Agricultural Land Value
- * Property Owner Address
- * Taxable Agricultural Acres

How to Complete

Enter the name of the county within which the property is located. Then enter the name of the township, if organized, or city within which the property is located. If the property is located within an unorganized township, enter "Unorganized" or "Commissioner District." If your taxation program assigns a number to identify property owners, this number may be entered in the "Property Owner Number" field. If there is a unique number that identifies the specific parcel for this property record, enter the number in the "Parcel Identification Number" field.

Legal Description, Acreage, and Owner

Township: Enter the township number as designated by the United States Public Land Survey System. In North Dakota, townships are numbered from 129 to 164.

Range: Enter the range number as designated by the United States Public Land Survey System. In North Dakota, ranges are numbered from 47 to 107.

Section: Enter the number of the section as designated by the United States Public Land Survey System. In North Dakota, sections are numbered from 1 to 36.

Part of Section: Enter a description of the property in the same format as used in county tax and assessment lists. Abbreviations may be used.

Taxable Agricultural Acres: Enter the total agricultural acres in the property that are subject to taxation. Taxable agricultural acres are calculated by subtracting exempt agricultural acres from the total agricultural acres.

Property Owner(s): Enter the name of the current owner(s) of the property.

Owner(s) Address: Enter the current or last known mailing address of the property owner(s).

Classification, Status, and Zoning

Property Classification: Enter "Agricultural" for the property listed on this record.

Does Exemption Apply?: Check "yes" if the property or owner is eligible for an exemption. If no exemption applies, check "no."

If Yes, Type of Exemption: If "yes" was checked in the previous field, identify the exemption or applicable statute.

Zoning Code: If your jurisdiction uses zoning codes, enter the code in this field.

Assessment Information

Year: Enter the year of the assessment history.

Agricultural Land Value: Enter the agricultural land value of the property. See the "Land Information" instructions for further details on how agricultural land value is calculated. Taxable Agricultural Acres: Enter the total agricultural acres in the property that are subject to taxation. Taxable agricultural acres are calculated by subtracting exempt agricultural acres from the total agricultural acres.

Other Property Classifications on Parcel: If the property listed on this record also contains residential or commercial property, a residential or commercial property record must be completed for those property classifications.

Notes: Any additional comments may be entered in this field.

Sale Information

<u>Date</u>: Enter the date of the transfer, transaction, or purchase agreement.

Amount: Enter the sales price of the real property.

<u>Deeded Acres</u>: Enter the total acres within the property including any acres subject to an exemption or classified as residential or commercial property.

Easement Information

Date: Enter the effective date of the easement.

Type: Enter a description of the type of easement. Examples include road easements, wetland easements, or utility easements.

<u>Duration</u>: Enter the length of time the easement will be in effect. For instance, the easement may be a permanent or perpetual easement, or a limited easement which will only be in place for a specified number of years.

Notes: Any additional comments may be entered in this field.

Land Information

The information used to determine agricultural land value is available from the County Director of Tax Equalization. Documents provided by the County Director of Tax Equalization may contain information such as the value per acre for soil, a determination of the productivity index (PI), and a schedule of modifiers. These documents may be retained separately from this property record.

<u>Soil Type/Soil Class</u>: Enter the identifier for a specific soil (map unit) or soil class (group of map units with similar characteristics). This identifier may be developed by the Natural Resource Conservation Service, or may be modified to indicate a limitation observed at the county level.

Soil Name: Enter the soil name developed by the Natural Resource Conservation Service or enter the soil class, such as "Cropland A."

<u>Productivity Index</u>: Enter the number identifying the rate of comparison between soil types or soil classes. In North Dakota, productivity index rankings range from 0 to 100. <u>Modifiers</u>: Identify any adjustments made to a specific acreage of the soil type or soil class to account for limiting conditions.

Modifier Type: Enter the modifier type as a name or code to indicate the modifier used.

Modifier Adjustment (percentage or dollar): Enter the adjustment made to the acreage, expressed as either a percentage or dollar amount.

Additional Considerations: Enter any other conditions that may affect the value of the property or reduce the taxable acreage of the property, such as an exemption.

Actual Land Use: Enter the name or code to indicate the actual use of the land, such as land used for cropland, road easements, farmsteads, shelterbelts, or inundated land.

Number of Agricultural Acres: Enter the number of acres for each soil type or soil class.

<u>Total Agricultural Acres</u>: Enter the total agricultural acres in the property, including any acres subject to an exemption. Do not include any acres classified as residential or commercial property.

Exempt Agricultural Acres: Enter the total agricultural acres in the property that are exempt from taxation.

<u>Taxable Agricultural Acres</u>: Enter the total agricultural acres in the property that are subject to taxation. Taxable agricultural acres are calculated by subtracting exempt gricultural acres from the total agricultural acres.

Soil Map
Include a soil map of the property.
Photograph
Include a photograph of the property.
Additional Notes
This space may be used to list additional information pertinent to the property or the valuation of the property that is not provided for on the property record.