



**SOUTH DAKOTA DEPARTMENT OF REVENUE**

445 East Capitol Avenue • Pierre, SD 57501  
(605) 773-3311 • dor.sd.gov

# GUIDE TO AGRICULTURAL LAND ADJUSTMENTS

*\*Use Control-Click to use navigational icon and hyperlinks.*

## Table of Contents

<b><u>INTRODUCTION</u></b> .....	1
<b><u>GENERAL INFORMATION</u></b> .....	2
<b>LOCATION</b> .....	4
<b>SIZE</b> .....	5
<b>SOIL SURVEY STATISTICS</b> .....	6
<b>TERRAIN</b> .....	8
<b>TOPOGRAPHICAL CONDITION</b> .....	9
<b>CLIMATE</b> .....	10
<b>ACCESSIBILITY</b> .....	11
<b>SURFACE OBSTRUCTIONS</b> .....	12
<b>Addendum A - Adjustment Examples</b> .....	13
<b>Addendum B – Adjustment Documentation Resources</b> .....	21
<b>Addendum C – Statutes and Administrative Rules</b> .....	23
<b>Addendum D – Math Examples</b> .....	25

### **Introduction**

The purpose of this document is to assist a Director of Equalization (DOE) when applying SDCL 10-6-131, the law that permits the DOE to make an agricultural land adjustment (ag land adjustment) to a parcel of agricultural land (ag land).

Ag land is assessed based on the land’s agricultural productivity formula value (ag productivity value) as directed by SDCL 10-6-127 through SDCL 10-6-135. The assessed value of a parcel of ag land may be adjusted by the DOE if the productivity of the land is affected by one or more of the eight factors listed in SDCL 10-6-131. This guidance document will define the factors listed in SDCL 10-6-131.

## **General Information**

An ag land adjustment should generally be completed on a parcel by parcel basis. There will be instances where one or more of the factors listed in SDCL 10-6-131 may apply to the adjustment determination for a parcel. When reviewing a parcel for a potential adjustment, it is useful to review the parcel for any anomaly that impacts the parcel, and to review and understand the soil survey statistics regarding the parcel.

It is possible that a single soil in a county may be subject to an ag land adjustment, but this type of an adjustment should be undertaken very cautiously. All acres of the soil type should be analyzed, and a regional Natural Resources Conservation Service (NRCS) soil scientist should be used as a resource for determining soil capability. The DOE should discuss this type of an adjustment with the Department of Revenue (DOR) before any changes are made.

Each county should develop an ag land adjustment protocol using the template found on the DOR's website. A county's ag land adjustment protocol should explain how the DOE will determine the amount of an adjustment and what types of documentation will be used. The ag land adjustment protocol, including the criteria used in determining the protocol, should be submitted to the DOR for review. The DOR recommends that a county's protocol be reviewed annually to verify its accuracy.

If a taxpayer requests an ag land adjustment, it is the DOE's obligation to consider the facts and document the decision to adjust. It is also the DOE's obligation to document why the DOE made the decision not to adjust. If a DOE determines that an ag land adjustment is required, SDCL 10-6-131 requires that the documentation must be kept on file for the life of the ag land adjustment.

If a legacy ag land adjustment is found on file without documentation, the DOE must investigate the adjustment and provide the proper documentation for the adjustment or the legacy ag land adjustment must be removed. If the adjustment is not properly documented and approved, and the DOE does not remove the adjustment, then the level of assessment will be adjusted and the DOR will apply a higher ag land equalization factor.

This guidance document will provide definitions, examples, and direction on how to identify if an adjustment should be made, and how to quantify the adjustment. All ag land adjustments should be considered on an individual basis, and the evidence should be evaluated on a case by case basis by the DOE. This document is meant for general guidance. The DOR cannot provide an example to cover every specific scenario that may or may not warrant an adjustment.

There are two important matters that must be considered regarding ag land adjustments:

1. If one or more of the factors listed in SDCL 10-6-131 is present and affects the productivity of the land, a DOE can adjust the parcel's value. While sales data may be helpful to determine the amount of the adjustment, sales data is not mandatory.
2. If the fair market value of a parcel is lower than the ag productivity value of the parcel, the parcel's value should be adjusted down to the fair market value. While this situation should rarely occur, it is possible. To make this downward adjustment, there must be sufficient ag land sales data to document that the ag land in the county is selling for less than the ag productivity value of the ag land in the county. The DOE should discuss this type of an adjustment with the DOR before any changes are made.

The DOR will review a representative sampling of a county's ag land adjustments when determining the county's ag land equalization factor to ensure that each adjustment:

- Was based upon a productivity related issue.
- Was warranted.
- Was made in a fair and equitable manner.
- Was documented properly.

It is ultimately up to the judgment of the DOE to determine if ag land adjustments should be made. If the documentation supporting the ag land adjustments is valid, then the level of assessment of ag land will be considered at market value. If an ag land adjustment is deemed improper or lacks sufficient documentation, then the level of assessment will be adjusted, and the DOR will apply a higher ag land equalization factor.

There are some ag land adjustments that are not allowed:

- Township adjustments or neighborhood adjustments.
- Legacy market-based adjustments.
- Upward adjustments that would exceed the ag productivity value.
- Actual use adjustments.
  - See Mortenson v. Stanley County, 303 N.W.2d 107 (S.D. 1981).
- Easement adjustments.
  - See Tvinnereim vs Day County, Day County Civil No. #18CIV15-45

Ag land adjustment documentation may include photographs of the property, aerial maps, soil maps, production data, rainfall data, frost data, topographic maps, and any other pertinent data. Documentation must be kept on file in the DOE's office for the life of the adjustment.

## LOCATION

[Back to home](#)

**Location definition** – The position of the site does not allow for a reasonable individual to utilize the full capabilities of the soil.

What is a location adjustment:

- A crop soil type that is located within a parcel of land which contains very dissimilar surrounding soils in the immediate vicinity, making it hard to use the soil for its intended purpose.
  - An example may be a small amount of crop soil located within a predominantly non-crop parcel.
- The location in combination with other factors (e.g., topography, terrain) may limit the capability of a soil.
  - An example may be a soil next to a river that may have frequent flooding and channel changes, which interferes with the soil meeting its full capabilities.

What is not a location adjustment:

- Location should not designate a general area within a county, such as the east half of a county versus the west half of a county.

**A location adjustment should be completed on an individual parcel by parcel basis.**

See [Addendum A](#) for adjustment examples.

## SIZE

[Back to home](#)

**Size definition** - The overall size and dimensions of the site, soil, or parcel limits the capability of the soil.

What is a size adjustment:

- The area is so small, it would not be profitable to bring in farming equipment to attempt to crop it.
- A county's ag adjustment protocol document may designate a specific acreage where size adjustments may be considered.
  - If a specific number of acres is set as unreasonable for cropping, it should be applied consistently to be fair and equitable within the county.
- Although a parcel may be larger than the size designated within the county's ag adjustment protocol, the size, in combination with location, topography, or terrain, may limit the soil's capability.

What is not a size adjustment:

- A landowner chooses not to utilize the area, although it could reasonably be cropped.

**A size adjustment should be completed on an individual parcel by parcel basis.**

See [Addendum A](#) for adjustment examples.

## SOIL SURVEY STATISTICS

[Back to home](#)

**Soil survey statistics definition** – A combination of characteristics describing soil such as soil texture, slope, climate, salinity, sodium, drainage class, limited available water capacity, flooding, and ponding, that may influence productivity as verified by a qualified individual. Soil survey statistics may include:

- Soil Texture – Percentage of sand, silt or clay content.
- Slope – A landscape factor that impacts a soil's ability to produce.
- Flooding and Ponding – A landscape factor that impacts a soil's ability to produce.
- Climate – The climate of a region impacts the soil's usual ability to produce non-native vegetation (crop).
- Salinity – All soil has salt. Improper farming techniques may cause evapotranspiration which brings salts/sodium to the surface impacting productivity.
- Drainage Class – Well drained soils move water in quickly (infiltration) and hold water for plants.

The definitions and characteristics which limit soils are defined by NRCS and are used in soil classification. These are the factors considered before giving a soil a classification unit, subclass, and class. A soil survey statistic type of adjustment is possible when there is a condition present that is not accurately reflected in the soil survey and the soil rating.

What is a soil survey statistics adjustment:

- If the percentage of sand, silt or clay content is different than the soil survey indicates and is high enough to impact crop production negatively.
  - The soil's texture is different than the texture reflected in the soil survey.
- The specific location of a soil may indicate that the soil survey may need to be examined for accuracy by a soil scientist.
  - An example may be a soil along the boundaries of Major Land Resources Area (MLRA) where soil parent material changes.
- New soil information regarding a parcel has been discovered:
  - A county or a property owner has hired a soil scientist to review the soil and revise the soil ratings or productivity indices.
- A substantial natural disturbance has changed the soil type deposited on the surface compared to what is indicated in the soil survey.
  - An example may be a river flooding or a river changing its channel.
  - An example may be a reclamation that changed soil types.
- There is an excessive amount of rocks on the parcel.
  - While the presence of rocks is a characteristic accounted for in the soil map unit, the same map unit may have varying degrees of stoniness in the county.

What are not soil survey statistics adjustments:

- A landowner does not crop the soil due to a management decision.
- A landowner disagrees with the soil survey but has no supporting evidence for why the soil may be different.
  - An example may be a landowner that does not have any evidence regarding a change in a soil's texture, a river flood depositing in different soils, or a river changing its channel.

Soil Survey Statistics Tool:

Every DOE should have access to an electronic device to access soil data when out in the field. An app for smart phones can be used to locate where you are on the soil survey when doing field work. See [Addendum B](#) for links to soil survey resources.

See [Addendum A](#) for adjustment examples.

## TERRAIN

[Back to home](#)

**Terrain definition** - The slope and ruggedness of the land creates potential difficulties in the use of the land beyond what is reflected in the soil survey within the county. The terrain may limit the use of or capability of a soil.

What is a terrain adjustment:

- The slope prevents the soil type from being used for its Highest and Best Use (HBU).
- The parcel has poor drainage and consistently floods or is under water during critical times in the growing season, such as during germination of the types of crops or grasses present. Terrain can exacerbate seasonal water issues that impact the capability of the soil.
  - There is a difference between a permanently flooded area versus a seasonally water impaired area that may require an adjustment.
  - For crop soils that are permanently flooded, SDCL [10-6-125](#) & SDCL [10-6-126](#) permit an adjustment on property which has been inundated by flood waters and was not farmable during the past three growing seasons. These laws require a taxpayer to submit the required annual application by November 1.
  - The DOE must use the marshland soil rating classification to determine the value of the acreage inundated and not farmable.

What is not considered a terrain adjustment:

- There are rocks present on the parcel.
  - The presence of rocks is a characteristic accounted for in the soil map unit. The DOE must determine if the stoniness is more than what is accounted for in the map unit determination.
- There is always standing water in one area of the field.
  - Do not confuse "inundated by flood waters" with a soil that is seasonally wet. The soil survey data for the soil should be reviewed for more information on wetness.

See [Addendum A](#) for adjustment examples.

## TOPOGRAPHICAL CONDITION

[Back to home](#)

**Topographical Condition definition** - A description of the angle, slope, and relief of the land surface which may limit the suitability and capability of a soil.

What is a topographical condition adjustment:

- The land is too steep or there are three dimensional features of the landscape which would preclude the landowner from cropping.
- Rolling plains, mountains, or rivers that may cause accessibility issues or localized weather differences in temperature and precipitation.
- A river channel changing course may isolate part of a parcel, preventing a landowner from cropping or grazing part of a parcel.
- The topography creates an access issue.
  - Sheer slopes steep enough that livestock cannot access part of the parcel, such as a table in the badlands.
- The topography causes seasonal ponding or flooding during the critical time of planting or germination.
  - Do not confuse land that is permanently flooded with land holding water seasonally during critical growing times for crops or grasses. SDCL [10-6-125](#) & SDCL [10-6-126](#) permit an adjustment on property which has been inundated by flood waters and not farmable during the past three growing seasons. These laws require a taxpayer to submit the required annual application by November 1.
  - The DOE must use the marshland soil rating classification to determine the value of the acreage inundated and not farmable.
- There are areas of exposed rock or shelf rock that is not consistent with the rest of the parcel.
  - Check the soil survey to verify whether stoniness is already described in the classification of the soil.

What is not a topographical condition adjustment:

Some slopes, gently rolling hills, or other types of topography that do not interfere with the landowner utilizing that soil for its Highest and Best Use (HBU).

- If you are unsure if the slope is severe enough to inhibit use, find other parcels with similar soils and verify if the slope prevents other landowners with these soil types from utilizing their land for its Highest and Best Use (HBU) according to the soil survey.

See [Addendum A](#) for adjustment examples.

# CLIMATE

[Back to home](#)

**Climate definition** - Long term weather trends that impact the capability of a soil.

What is a climate adjustment:

- Significantly different growing seasons occur across the county that limit the yield of specific crops or the types of crops that can be grown, therefore limiting productivity in a particular region.
- A topographical feature in your county creates a localized climate affect where precipitation is traditionally lower year after year as compared to the county average.

What is not a climate adjustment:

- A single year or two years where an entire county or region experience lower or higher than normal rainfall.
- A single year or a single catastrophic weather event that impacts crop yields across the entire county or a portion of the county.
- A single year's weather events such as a drought or flooding that may impact productivity is not a valid climate adjustment.
  - Acres planted and acres harvested are already captured in the ag productivity value and will reflect these yearly events.

Climate data should be submitted to the DOR for review. Counties should not adjust parcels based on weather patterns that would already be captured within the ag productivity value. A single year of drought or excess precipitation is not indicative of climate.

Climate documentation is very important. Every DOE office should keep precipitation maps on file for their county. Frost dates are also a critical form of documentation for your county. A minimum of 10 years of data is required to make a climate adjustment. There are many options for resources for climate maps for a county, see [Addendum B](#) for precipitation maps and other resources for data tracking.

See [Addendum A](#) for adjustment examples.

## ACCESSIBILITY

[Back to home](#)

**Accessibility definition** - The owner cannot physically access the property and cannot utilize the land for its Highest and Best Use (HBU).

What is an accessibility adjustment:

- A major drainage that makes it uneconomical to access the parcel or a portion of the parcel with equipment.
- The slope or terrain prevents livestock access to the land, so the landowner is unable to use the land for its Highest and Best Use (HBU) according to the soil data.
  - An example may be a table or plateau within the badlands.
- The slope or terrain prevents farm equipment access to the land, so the landowner is unable to use the land for its Highest and Best Use (HBU) according to the soil data.

What is not an accessibility adjustment:

- Land that has a legal accessibility issue.

An accessibility adjustment focuses on the physical inability to access the ag land which then affects the productivity of the ag land. If a property owner alleges a legal accessibility issue (i.e. the property is landlocked), the property owner should consult with legal counsel and the DOE should consult with the state's attorney.

See [Addendum A](#) for adjustment examples.

## SURFACE OBSTRUCTIONS

[Back to home](#)

**Surface obstructions definition** - Naturally occurring surface obstructions are obstructions that are cost prohibitive to remove and make it difficult if not impossible to use the parcel or a portion of the parcel for its Highest and Best Use (HBU).

What are surface obstructions adjustments:

- A river has changed course making cropping or grazing no longer available.
- Rocks, boulders, or rocky outcrops that are too numerous or too large within a parcel to allow cropping.

What are not surface obstructions adjustments:

- A farmstead house, shop, barn, or corrals related to the agriculture operation which obstruct the landowner's ability to utilize an area for cropping or grazing.
- Dams or other impoundments, or water canals.
- Surface obstructions created as a result of a management decision.

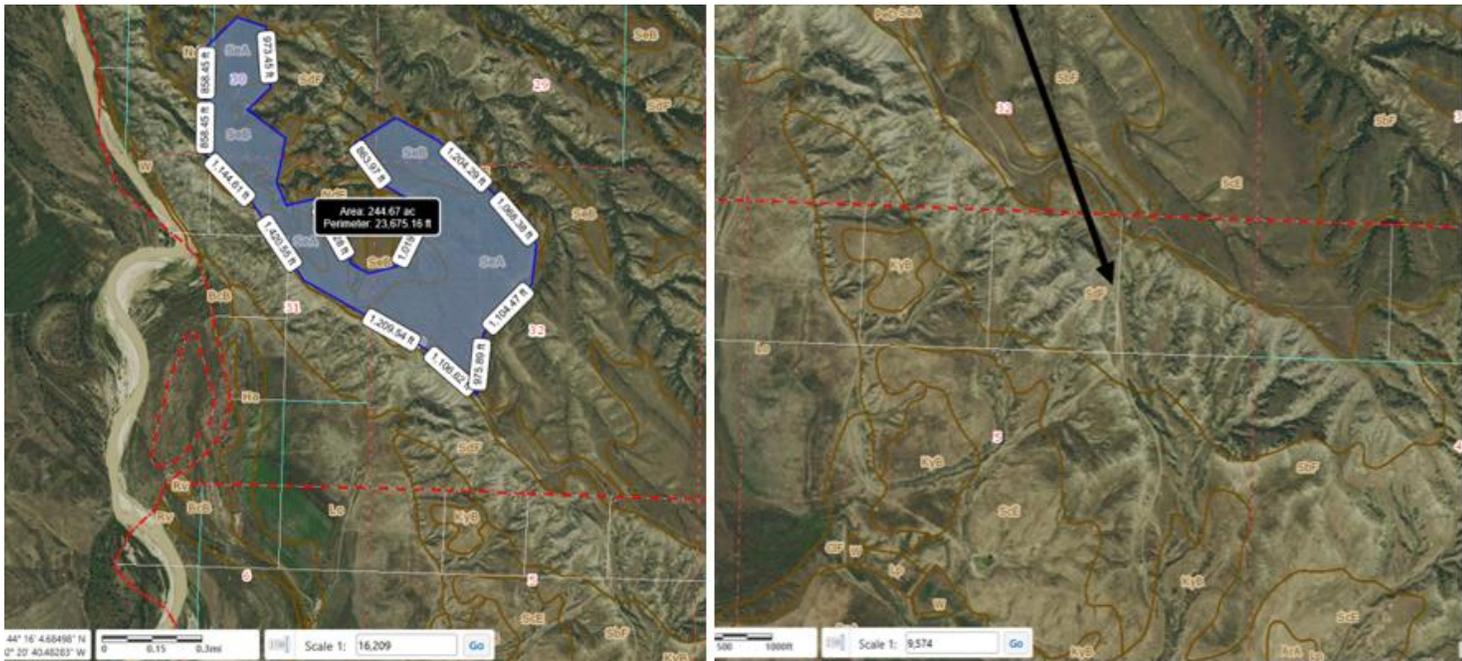
See [Addendum A](#) for adjustment examples.

# Addendum A - Adjustment Examples

[Back to Home](#)

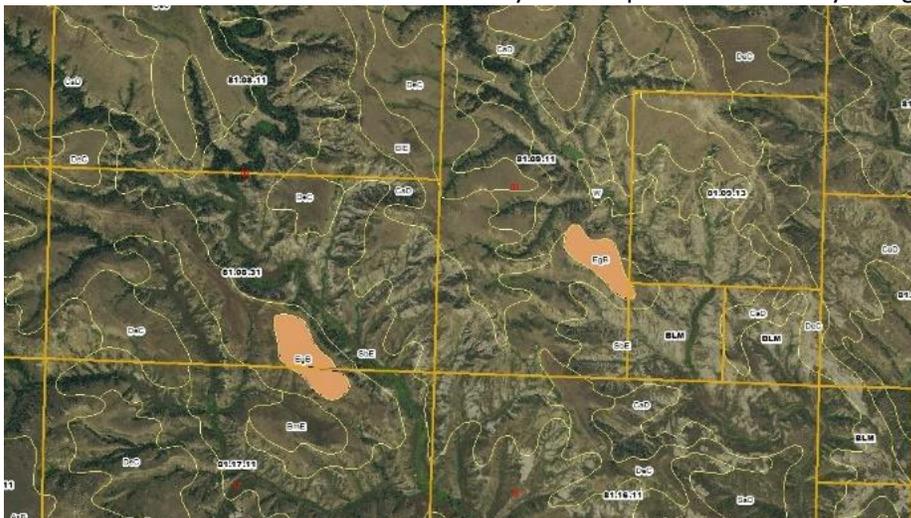
## 1. Location Example:

A narrow road leads to crop rated soil. The landowner cannot access the crop rated soil with farm equipment due to the location of the soil within the parcel.



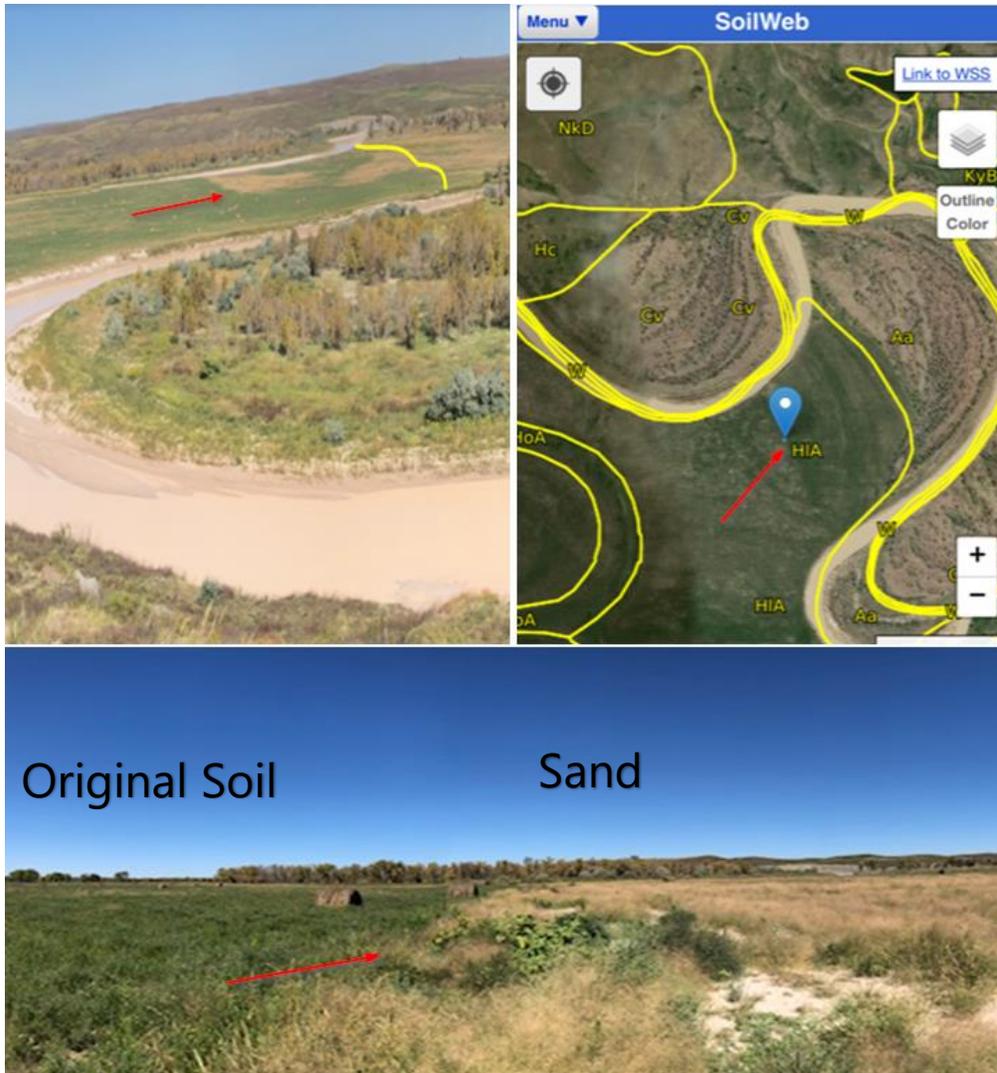
## 2. Size Example:

The soil EGB is a crop rated soil. The two polygons of EGB soil, each approximately 10 acres, are in the river breaks and are surrounded by non-crop soils making cropping not reasonable. The EGB soils here also would fit the criteria for location, since the soils are surrounded by non-crop soils and are in the river breaks which are not accessible by farm equipment. County wide research indicates very few crop areas of less than 35 acres that are surrounded by non-crop soils are actually being used as crop.



3. Soil Survey Statistics Example:

The river channel has changed course depositing several inches of sand on top of the soil that was on this parcel. Sand does not have the organic material which is needed for crops or grass. Without organic matter, the sand overlay will grow weeds and other unfavorable vegetation that invade after a major disturbance. The photographs show the change in vegetation by color. This parcel is just one of many parcels along the river, and all parcels should be checked to verify if they have the same issue. Consistency across the county is imperative when making ag adjustments.



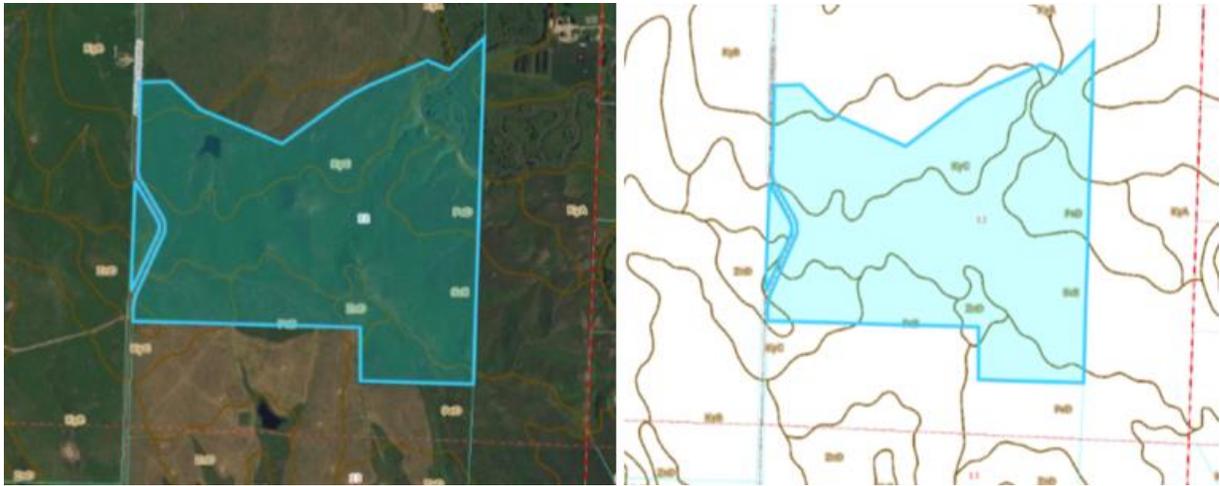
[Back to home](#)

A core sample is an easy tool to use to verify if there is a change in soil type across a visible change in vegetation. You can contact your NRCS field extension specialist to help you verify if a soil type on the ground is different than the soil survey. The soil survey phone app described below is an easy way to see what the soil survey indicates should be on the ground when you are doing field work.



4. Terrain Example:

Potholes, slope, and rocky outcrops may be issues that can be documented using a topographical map and aerial photographs.



5. Topographical Condition Example:

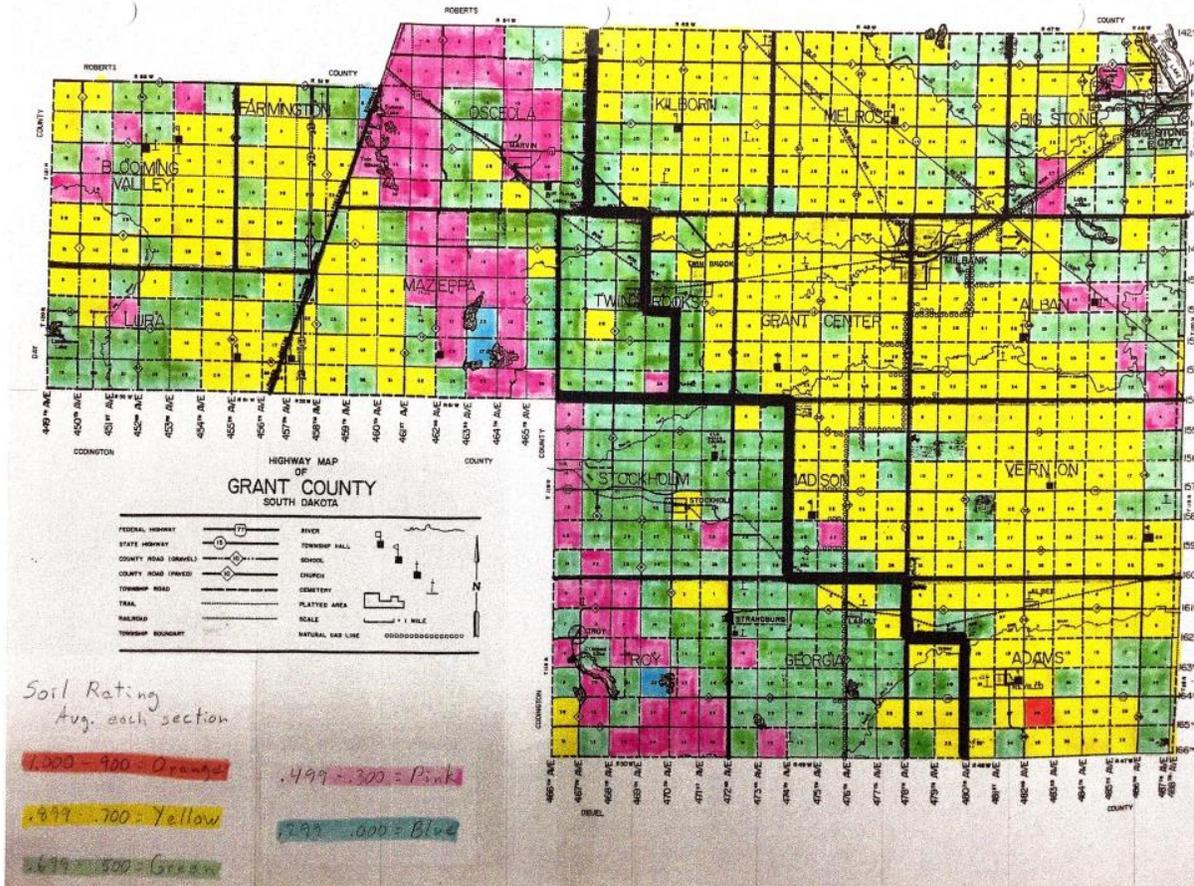
The slope may be reflected in the soil rating, but if the slope is significant enough on a parcel where it prevents the land from being used for its highest and best use as indicated on the soil survey, the parcel may need to be adjusted.

If you find a specific soil type with an anomaly where the soil rating does not reflect the significant slope issues, you need to explore whether other parcels have the same issue and make adjustments accordingly. You need to be consistent across your county when adjusting.



6. Climate Example:

The growing season is significantly shortened due to frost dates, limiting the types of crops that can be grown. Temperature may also limit the types of crops that could be produced.



7. Accessibility Example:

The slope or terrain of the parcel prevents livestock access to the land, such as table or plateau within the badlands.



8. Surface Obstructions Example:

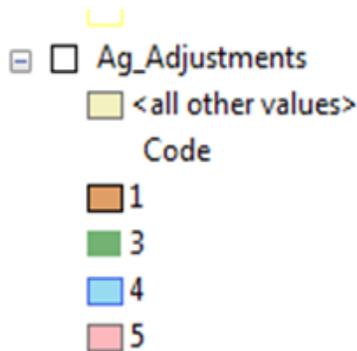
The parcel contains rocky outcrops, boulders, or larger rocks to big or too frequent for the soil to be cropped.



Additional Suggestion:

You may find that the rating assigned to specific soil types is not reflective of the productivity you see in your county. The soil may have poor water infiltration, where water sits on the surface in the spring and prevents germination or inhibits growth. The soil may allow infiltration, but due to a high clay content it may not release the water for the root system of the vegetation or crop to utilize the water (water holding capacity). Reach out to the NRCS soil scientist in your area and ask for help if you think a soil rating does not reflect its productivity in your area. Be consistent across your county when making an adjustment to a soil. If a soil has a salinity or water infiltration issue, it may have that issue across your county.

code	% of value	% of reduction	Chty wide Declaration of Emergency 10.0% reduction	Description	Individual code adjustments made only on areas affected by deficiencies as set forth in SDCL 10-5-33.31
1	57	43	51	Crop rated soils adjusted for location, surface obs. access	
2	80	20	72	Grass rated soils adj. for access, terrain, location	
3	80	20	72	Soil type adj. Drainage ditch or channelized soils with poor access to livestock	<i>Havre Channeled, Heil, Hoven, Lomiller Channeled, Lomiller-Glenberg Channeled, Stetter</i>
4	90	10	81	Buffer for Sulphur / Cherry Crk	<i>Seasonal or periodic poisonous or toxic water to livestock</i>
5	57	43	51	code 1 that appear on AGSL	
*	100	0	0		
Soil Symb	57	43		A portion of the class IV soils classed as crop but due to lack of productivity have been reduced.	ABB, BLD, EAC, EdB, EDC, EGC, KyA/AbA, KBB/KyB, LCB/LaB, MBB, PEB/Pb, TdB.



# Addendum B – Adjustment Documentation Resources

[Back to Home](#)

## Climate Resources:

<https://hprcc.unl.edu/maps.php?map=ACISClimateMaps>

NOAA NATIONAL CENTERS FOR ENVIRONMENTAL INFORMATION  
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION  
Formerly the National Climatic Data Center (NCDC)... [more about NCEI](#)

Home Climate Information Data Access Customer Support Contact About Search

### National Centers for Environmental Information

NOAA's National Centers for Environmental Information (NCEI) is responsible for preserving, monitoring, assessing, and providing public access to the Nation's treasure of climate and historical weather data and information.

[Learn more about NCEI](#)

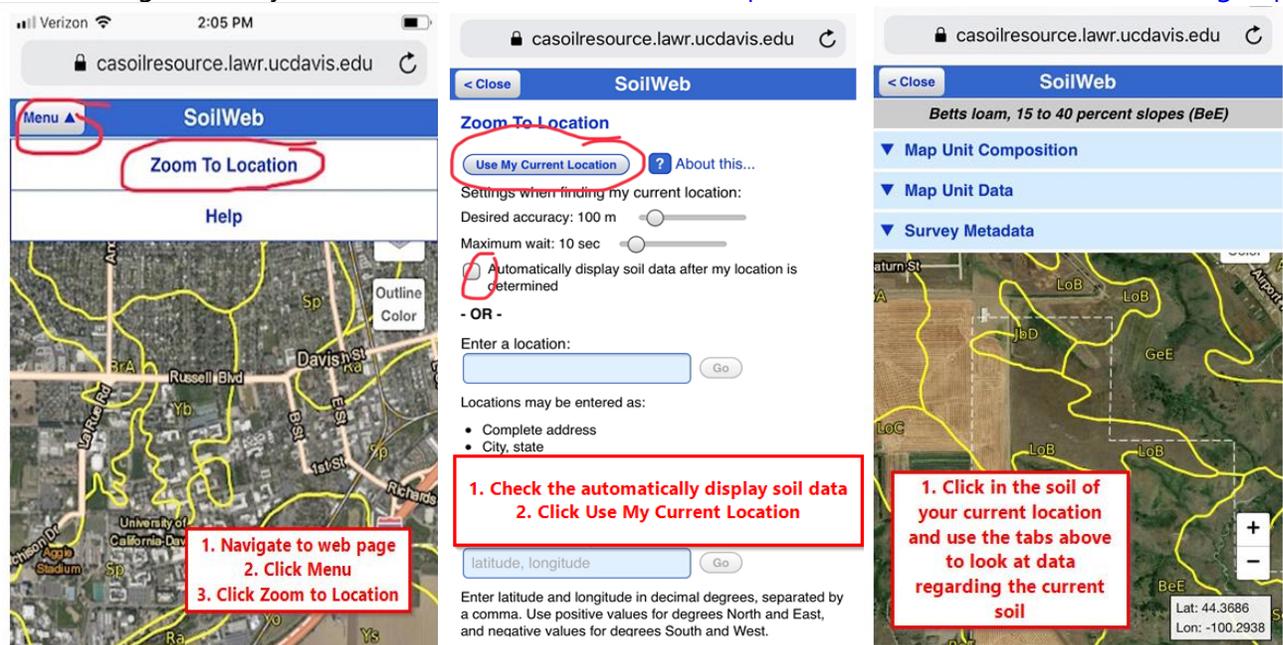
#### How may we assist you?

- I want to search for data at a particular location.
- I want quick access to your products.**
- I want to see your monthly climate reports.
- I want to find a specific dataset.
- I want to know about climate change and variability.

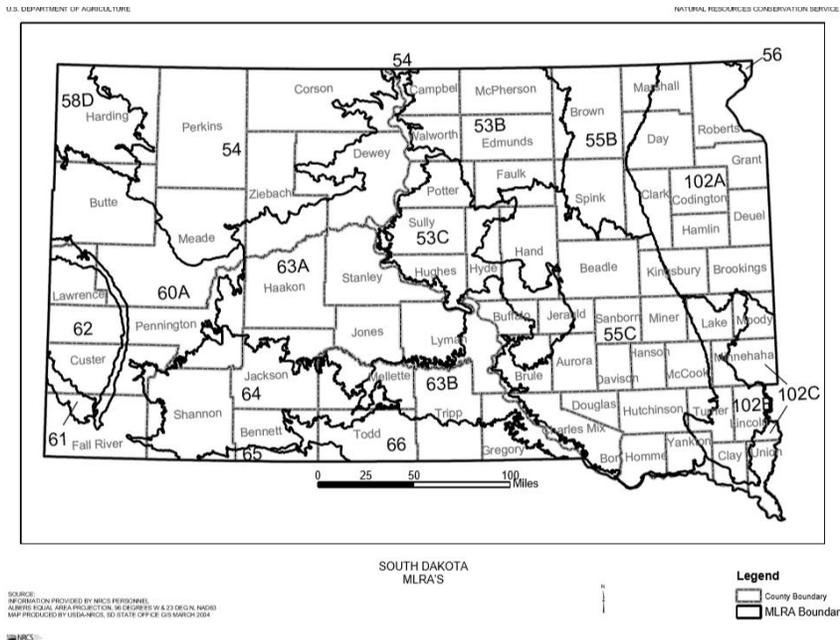
1. [U.S. Local Climate Change Data](#)
2. [Global Historical Climatology Network \(GHCN\)](#)
3. [Integrated Surface Data, Hourly, Global](#)
4. [U.S. Climate Normals Products](#)
5. [Storm Data Publication/Database](#)
6. [Climatological Data Publication](#)
7. [Hourly Precipitation Data Publication/Database](#)
8. [Weather Maps/Charts](#)
9. [Comparative Climatic Data \(CCD\)](#)
10. [Climatic Wind Data Publication](#)
11. [Climate Maps of the United States](#)
12. [CD-ROMs/DVDs](#)
13. [Climate Indices](#)
14. [Global Summary of the Day \(GSOD\)](#)
15. [U.S. Historical Climatology Network \(USHCN\)](#)
16. [U.S. Climate Reference Network \(USCRN\)](#)
17. [Regional Climate Centers/National Weather Service Products](#)
18. [Various Webpage Resources](#)
19. [Analyses/Climate Monitoring](#)
20. [Model Data](#)
21. [Radar Data](#)

**Soil Survey Statistics Resources:**

1. There is a website that any DOE or appraiser can use on their phone to verify what soil they are standing on if they have internet access in the field. <https://casoilresource.lawr.ucdavis.edu/gmap/>



2. When doing field work, an assessor can look at a parcel on the web soil survey and print out maps. Instructions are on the NRCS website: <https://websoilsurvey.sc.egov.usda.gov/App/HomePage.htm>
3. MLRA Boundary Map:



## Addendum C – Statutes and Administrative Rules

[Back to Home](#)

### Codified Law and Administrative Rules

**SDCL 10-6-131** Before July first each year, the secretary of revenue shall annually provide each director the agricultural income value for each county as computed pursuant to § 10-6-127. The director shall annually determine the assessed value of agricultural land. The assessed value of agricultural land may be adjusted by the director to the extent one or more of the following factors affect the productivity of the land:

- (1) Location;
- (2) Size;
- (3) Soil survey statistics;
- (4) Terrain;
- (5) Topographical condition;
- (6) Climate;
- (7) Accessibility; or
- (8) Surface obstructions.

The director shall document each adjustment. The director shall document an adjustment by using data from sources reasonably related to the adjustment being made. In addition, the director may use data from comparable sales of agricultural land to document the adjustment concerning productivity for any of the factors listed in this section.

If the actual use of agricultural land varies from the land use category specified by soil classification standards, or if any factors listed in this section exist that affect the productivity of the land, the property owner may request an examination of the land by the director on a form prescribed by the department. The director shall determine whether to adjust the assessed value of the agricultural land pursuant to the factors listed in this section.

The director shall document all supporting evidence for the adjustment determination. The director shall provide any adjustment documentation to the department upon request. The adjustment documentation must be kept in the director's office for the life of the adjustment.

**64:04:01:30.01** The county director of equalization may adjust values when using the productivity valuation method of valuing agricultural land. The adjustments shall be made equitably and uniformly. Any adjustment made shall be based on documented evidence that the adjustment is necessary for equalization of values. When making any adjustment, the director of equalization shall:

- (1) Identify the adjustment and give the reasoning for making the adjustment;
- (2) Identify the amount of the adjustment and the methodology used to determine the amount of the adjustment;
- (3) Identify the methodology used to apply the adjustment to all the properties that received the adjustment; and

(4) Provide to the department a printout of the land inventory for assessed acres showing soil survey map units, capability rating used for each map unit, dollar values, and acres for each map unit for the current assessment year. The printout shall show this information for each organized township, by township/range for each unorganized township in the county and contain a county-wide summary of the information.

The adjustment, and the documentation supporting the adjustment, shall be reported to the department at the same time information is submitted pursuant to § [64:04:01:31](#).

## Addendum D – Math Examples

[Back to Home](#)

### **ADJUSTING ENTIRE PARCEL**

Entails placing an adjustment factor on the parcel as a whole to adjust the entire parcel value by the percent documented for the adjustment.

EXAMPLE: Parcel is currently valued at \$115,300 and you want to apply a 10% increase to the value because of a difference in yield data.

$$\$115,300 \times 10\% = \$11,530 \text{ increase}$$

$$\$115,300 + 11,530 = \$126,830$$

### **ADJUSTING SINGLE SOIL**

Entails placing an adjustment factor on a soil to adjust that particular soil by the percent documented for the adjustment.

EXAMPLE: You have a crop rated soil that needs to be adjusted based on productivity characteristics listed in this document. You have determined that the soil should be adjusted to the non-crop rating.

$$\text{Crop rating} = .875$$

$$\text{Non-crop rating} = .462$$

$$\text{Crop Top Dollar} = \$900$$

- Determine percent reduction
  - $\text{Non-crop Rating} \div \text{Crop rating} = \% \text{ reduction}$
  - $.462 \div .875 = .528 = 52.8\% \text{ reduction}$
- Calculate original value of soil
  - $\text{Crop Top Dollar} \times \text{Crop Rating} = \text{Original Value}$
  - $\$900 \times .875 = \$787.50$
- Find Adjusted Value
  - $\% \text{ Reduction} \times \text{Original Value} = \text{Adjusted Value}$
  - $.528 \times 787.50 = \$415.80$

Soil was originally assessed at \$787.50 per acre and will now be assessed at \$415.80 per acre.

Do not change the original soil classification, soil rating, or the capability class of the soil.

If capability of the soil is crop, you must leave as crop. A crop rated soil must be subject to the crop top dollar value. A non-crop rated soil will receive the non-crop top dollar value.