**Memorandum**

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| **Identifying Information:** | **Identification of non-productive (waste) land within the agricultural classification** |

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| **Tax Type:** | **Property Tax** |
| **Brief Description:** | **Identification of non-productive (waste) land within the agricultural classification** |
| **Keywords:** |  |
| **Approval Date:** | **06/30/1998** |

**Body:**

**MEMORANDUM**

**TO:**All County Appraisers  
  
**FROM:**Mark S. Beck  
Director, Division of Property Valuation  
  
**DATE:**June 30th, 1998  
  
**SUBJECT:** Identification of non-productive (waste) land within the agricultural  
classification  
  
  
Since the adoption of the soil rating for plant growth index there are still some questions concerning the identification of waste land within the agricultural classification. The potential exists for finding waste areas in all use types, including pasture, dry crop, and irrigated land. Although waste areas may have a substantial value for another purpose, the concept is whether or not this ground can produce an income from an agricultural use for a typical landlord. Quite often this concept is not totally clear. If in doubt use your best judgment, keeping in mind uniformity within the county and across county lines. Some obvious areas of waste lands are included in the following list. Keep in mind these are for land classified as agricultural**. If the land is not used for agricultural purposes it should not be classified as agricultural.**  
  
1. Blowouts in sandy pasture where there is no vegetation.  
2. Stream beds where there is no vegetation.  
3. Habitual wet spots (ponding) in cultivated land where there is no production.  
4. Non-production due to alkalinity, salinity and calcium carbonate.  
5. Creeks and streams in non-irrigated or irrigated cropland.  
6. Gullies or waterways in cropland that cannot be crossed with machinery.  
7. Heavily wooded areas (double or triple canopy) that are unfit for grazing.  
8. Abandoned rock quarries or borrow pits.  
9. Spoil areas from mine shafts or pits.  
10. Strip mine pits.  
11. Excessive rock outcrops (not accounted for in the soil description).  
  
The above list assumes that the areas have not been considered within the soil description. Based on the results of a survey we recommend adjustments be made to areas a minimum of three acres in size. These areas shall be mapped at the appropriate scale and a file maintained for each parcel that contains areas of waste land. I am certain that this list is not all inclusive. If you have areas of concern, please contact the ag use section at the division and we will attempt to coordinate the application of waste values between counties. These areas will continue to carry a value of $10.00 per acre.  
  
  
**Date Composed: 07/22/1998 Date Modified: 10/09/2001**