

Senate Assessment and Taxation Committee

Testimony of Roger Hamm: Senate Bill 457

Division of Property Valuation

March 11, 2020

The Division of Property Valuation of the Kansas Department of Revenue takes a neutral position on Senate Bill 457 but would like to offer a general overview of how the counties and our division use the Kansas soil survey.

It is the director's responsibility to establish values for land devoted to agricultural use approximately 49 million acres. K.S.A. 79-1476 provides in part:

“...valuations shall be established for each parcel of land devoted to agricultural use upon the basis of the agricultural income or productivity attributable to the inherent capabilities of such land in its current usage under a degree of management reflecting median production levels....”

It is this statement “agricultural income or productivity attributable to the inherent capability of such land” that is further addressed by using a classification system for all land devoted to agricultural use, adopted by the director of property valuation using criteria established by the United States department of agriculture soil conservation services (old name).

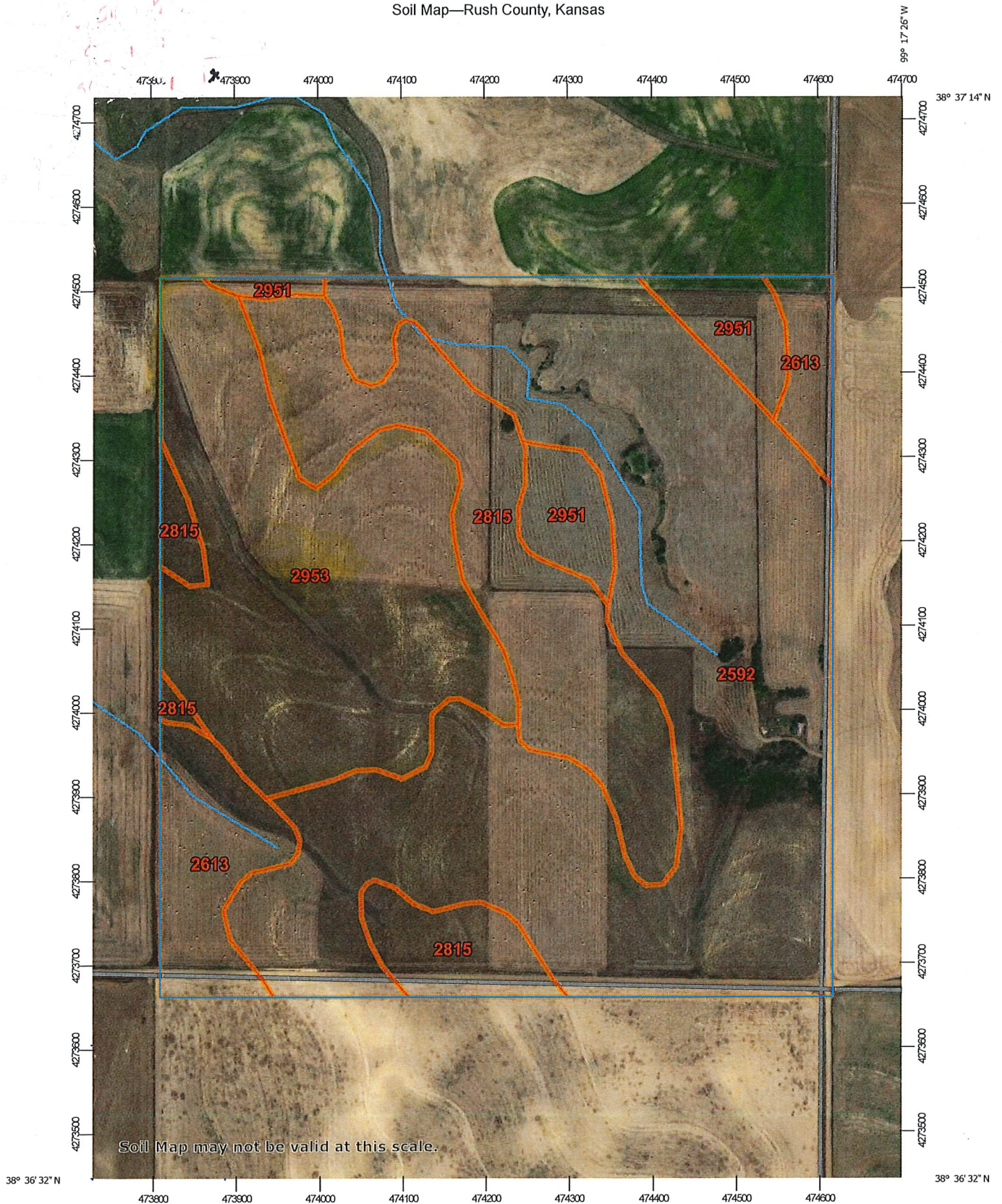
The Kansas soil survey provided by the USDA Natural Resources Conservation Service (NRCS), is the resource that provides the division with a productivity rating for each soil in each county for crop production and grazing capability. These ratings provide a method to adjust the valuation between the better and poorer soils.

The Kansas soil survey also provides the counties a map layer that shows the various soil polygons and its unique soil unit symbol. This bill provides for the counties to use the soil survey map layer dated September 16, 2019. This data would be utilized for the 2021 tax year and forward.

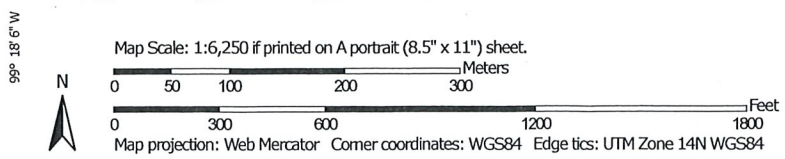
Currently the division of property valuation requires the county appraiser to use the most current version of the Kansas soil survey and is part of the counties annual procedural compliance. A map is attached to this testimony illustrating the updates provided by NRCS since 2013.

Most of the “modern” Kansas soil survey work was done county by county with the biggest push in the 1960's through the 1980's. The initial soil survey was completed in 1993 (Washington county 1993), making Kansas one of the few states to have a complete statewide soil survey. NRCS continues to refine and improve its product for all users of the soil survey. Updates are scheduled within the major land resource area (MLRA) with the focus on data and not political boundaries. Since the initial work, updates are primarily making soils data seamless across the state, correlation of similar data map units, improving soil properties data bases and identifying areas of concern. Rarely do these kinds of updates rise to the level of large decreases or increases in agricultural land values.

Soil Map—Rush County, Kansas



Soil Map may not be valid at this scale.



Map Unit Legend

Map Unit Symbol	Map Unit Name	Acres in AOI	Percent of AOI
2592	Corinth silty clay loam, 3 to 7 percent slopes	81.1	47.5%
2613	Harney silt loam, 1 to 3 percent slopes	12.1	7.1%
2815	Uly silt loam, 1 to 3 percent slopes	30.8	18.0%
2951	Wakeen silt loam, 1 to 3 percent slopes	8.2	4.8%
2953	Wakeen silt loam, 3 to 7 percent slopes	38.7	22.6%
Totals for Area of Interest		170.9	100.0%