North Dakota Association of Assessing Officers & The North Dakota Office of State Tax Commissioner Present Agricultural Land Valuation

November 18-22, 2024

North Dakota State Capitol Building Brynhild Haugland Room 600 E. Boulevard Ave Bismarck, ND

Required Supplies

Supplies required to be supplied by student: A laptop with Excel (tablets are not allowed), laptop charger, a computer mouse, a calculator, mechanical pencils, and notepaper. It may also be helpful to have two different-colored highlighters and a 12"-18" ruler.

Course documents will be supplied electronically and students may print prior to arrival.

Course Description

Instruction includes methods for effectively using the detailed soils survey, GIS, and computerized spreadsheets to calculate agricultural land values for assessment purposes according to the provisions of North Dakota Century Code § 57-02-27.2. It also includes implementation of the agricultural land valuation process.

Student Expectations

This course includes 30 hours of classroom instruction during which students will be expected to participate in discussions, group activities, and coursework that may include but is not limited to reading, homework problem solving, etc. both during and outside classroom hours. There is a final exam during the course for which the student should be prepared.

*Students are required to read the Assessing Ag Land Guide before class. The guide can be found here.

*Students should have a basic knowledge of Microsoft Excel. Students must watch the below videos before attending the class. There is 4 in total and take roughly 4 hours to complete. You can find the videos here:

Excel for Beginners: https://www.youtube.com/watch?v=wbJcJCkBcMg

Excel for Intermediate Users: https://www.youtube.com/watch?v=BkvVvbqe2q4

Vlookup Basics: https://www.youtube.com/watch?v=y8ygx1Zkcgs&t=639s

Pivot Tables in Excel: https://www.youtube.com/watch?v=BkmxrvIfDGA

Education Credit

Successful completion of this course provides 30 hours toward certification/continuing education for Class I Assessors (N.D.C.C. 57-02-01.1). To receive credit for certification purposes, the exam must be successfully completed. Twenty-seven hours are allowed as continuing education for attending the course if the exam is not taken.

Outline

- Legal descriptions and property records
- Characteristics of soils and overview of the detailed soils survey
- Development of the valuation schedule
- Development of county average values
- Soils testing and mapping

- Use of modifiers
- Geographical Information Systems (GIS) and acreage calculation
- Consideration of actual use
- Soils committees and public relations
- Examination(s)

Course Schedule

	Agricultural Land Valuation Class Schedule							
	Monday	Tuesday	Wednesday	Thursday	Friday			
8:00am	Registration Introduction and Course Info		Breakpoint Method	Actual Use Method	Exam			
9:00am	Legal Descriptions	Excel						
10:00am	Legal Descriptions							
11:00am	Ron Haugen, Farm Management Specialist NDSU							
12:00pm	Lunch	Lunch	Lunch	Lunch				
1:00pm	Wade Bott, ND State Soil Scientist, NRCS	Excel Continued	Breakpoint Method Continued	Actual Use Method Continued				
2:00pm								
3:00pm	Legal Descriptions Continued							
4:00pm								
5:00pm	Introduction to Case Study	Work on Case Study	Work on Case Study	Work on Case Study				

Location and Accommodations

The classroom will be located at the North Dakota State Capitol building on the ground floor in the Brynhild Haugland Room. Attendees can choose their preferred hotel to stay at but *should* remember to ask if the hotel honors the State Rate for hotel accommodations. The State Rate is currently \$96.30.

Monday Evening Networking Event

NDAAO is helping to sponsor a networking event after class on Monday, November 18, at Lucky 13's (915 S 3rd St, Bismarck, ND 58504) starting at 5:30 p.m. A taco bar made by Lucky 13's will be provided.

NOTE: This document is the invoice to submit for payment. A separate invoice WILL NOT BE MAILED.

Registration Information

- 1. Students must register online. Go to <u>www.tax.nd.gov/local-government/resources-assessors/assessor-training</u>
- 2. Checks must be made payable to NDAAO (North Dakota Association of Assessing Officers).
- 3. Please **remit payment** to: <u>Kimberly Markley, NDAAO Secretary/Treasurer, City of</u> Mandan Assessor's Office, 205 2nd Ave NW, Mandan, ND 58554.
- 4. **NOTE:** Payment is due **BEFORE CLASS BEGINS**. If you come to the course and have not paid, you will be required to pay prior to the start of the course or you will not be able to attend.
- 5. There will be no refunds made to registrants who cancel; only substitutions will be accepted, unless approved by the North Dakota Association of Assessor's Board President and Education Committee Chairperson.

Registration Fee: NDAAO members, \$85; Non-NDAAO members, \$135.

Become a NDAAO member online at www.ndaao.org.

Registrations mu	<u>ust be received b</u>	<u>y Friday Nover</u>	<u>nber 1, 2024.</u>	
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INCLUDE THIS PORTION WITH PAYMENT

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Name:	County/City:
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