#### APPROVED AGRICULTURAL LAND MODIFIERS

An application for each parcel must be filed with your local township assessor by March 1<sup>st</sup> of each year. If you are applying for more than one modifier, you must have an application for each modifier you are applying for.

## THE MODIFIERS AND REQUIREMENTS ARE AS FOLLOWS:

- 1. Frequent Flooding
  - A. Adjustment Amount: 20% reduction in value to affected cropland acres only
- 2. Requirements:
  - 1. Completed application
  - 2. Aerial map or maps outlining the area affected
  - 3. Must be three contiguous acres or more
  - 4. Must have two photos within the last 5 years dated after May 10<sup>th</sup> showing water on the parcel you are requesting a reduction in value (each photo must have the date visible and parcel number)
  - 5. 50% or more of the parcel must be affected to qualify
  - 6. This will not apply to non-cropland or acres already adjusted with approved land use classification
  - 7. This modifier will be on a year-to-year basis and must be applied for annually
  - 8. Copy of the most current FSA map showing the cropland acres for each parcel
  - 9. Subject to review
- 3. Salinity/Alkaline
  - B. Adjustment Amount: 40% reduction in value to affected cropland acres only
- 4. Requirements:
  - 1. Completed application
  - 2. Aerial map or maps outlining the area affected
  - 3. Must be three contiguous acres or more
  - 4. Must have two aerial maps within the last 10 years showing the affected area or areas (each map must have the date visible and parcel number)
  - 5. This will not apply to non-cropland
  - Any acres that have been already adjusted to waste for salinity/alkaline will be reclassified as cropland
  - 7. Copy of the most current FSA map showing the cropland acres for each parcel

## 8. Subject to review

### 5. Rock

C. Adjustment Amount: 20% reduction in value to affected cropland acres only

## 6. Requirements:

- 1. Completed application
- 2. Aerial map or maps outlining the area affected
- 3. Must be three contiguous acres or more
- 4. This will not apply to non-cropland or acres already adjusted with approved land use classification
- 5. Must have 3 photos from the last two years showing rocks throughout the parcel (each photo must have the date visible and parcel number).
- 6. Copy of the most current FSA map showing the cropland acres for each parcel
- 7. Subject to review

Please note that if the requirements are not met for a parcel, that parcel will not qualify for a reduction in value. All required documentation must be provided to the local assessor by March 1<sup>st</sup> of each year. Further documentation may be requested from the Pembina County Tax Office. If the application is questionable and a decision cannot be made by the Pembina County Tax Office it will be brought to the Pembina County Commission for a final decision.

DATE RECEIVED:	
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# APPLICATION FOR AGRICULTURAL LAND VALUE ADJUSTMENT

# PLEASE FILL OUT THIS FORM IN ITS ENTIRETY