

Nick Jordan, Secretary
David N. Harper, Director

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MEMORANDUM

TO: Kansas County Appraisers

FROM: David Harper, Director

DATE: December 17, 2013

SUBJECT: Identification of Waste Land within the Agricultural Classification

This memorandum supersedes a previous memorandum concerning waste, dated June 30, 1998, Identification of non-productive (waste) land within the agricultural classification

Subject

The issue to be addressed in this memorandum is to define and understand the appropriate use of waste in land devoted to agricultural use.

Conclusion

Waste should be used to identify 1) typically small areas where the soil will not produce crops or other native vegetation or 2) areas within the boundaries of cropland that will physically not allow the cultivation of crops.

Waste is only appropriate within the classification of land devoted to agricultural use.

Waste is not the same as non-productive land as discussed in the memorandum dated May 15, 2013, *Classification of None-Productive Land within a Single Agricultural Operation*.

Some areas where waste should be considered as an appropriate soil mapping unit are in the list below. It is acknowledged that this list is not all inclusive nor is it applicable to all counties. It should, however, give county appraisers a general understanding of what to consider when determining waste land. Using these guidelines, along with common sense and good judgment, should help county appraisers properly identify the waste in their counties.

1. Gullies, woodland/timber, creeks or streams in non-irrigated or irrigated cropland (cultivated land) that cannot be crossed with machinery. **Note:** Do not include grass waterways as waste. The correct "ag type" for grass waterways should be tame grass (TG) or for the western third of the state that is not issued tame grass values, use native grass (NG) for the "ag type".
2. Habitual wet spots (ponding) in cultivated land where there is no production. These relative small areas should not be confused with wetland.
3. Contamination by salt water, oil spills or other pollutants that render the soil sterile.
4. Abandoned rock quarries or borrow pits.
5. Spoil areas from mine shafts or pits.
6. Strip mine pits.

The following is a list of land that should generally not be considered waste.

1. Gullies, creeks or streams in pasture or rangeland.
2. Wetlands, riparian, forested riparian, rangeland and wooded rangeland.

It is recommended, as in the past, that adjustments be made to areas of a minimum of three acres. These areas will continue to carry a value of \$10.00 per acre.

Discussion

The soil rating for plant growth (SRPG) index was developed by the Natural Resource Conservation Service (NRCS) soil scientists and adopted by the division of property valuation in 1998 for use in the valuations of land devoted to agricultural use. The SRPG was designed to rate soils based on soil properties related to plant growth. Experience has shown that the SRPG is successfully recognizing the inherent capability of the various soils' ability to produce. It has also helped to eliminate the need for adjustments to the soils by the county appraiser.

For those rare occasions that the soil's production capability has been virtually eliminated so that no income is produced from an agricultural use for the typical landlord, waste would be the appropriate designation. Again, these are instances where the soil will not produce expected vegetation because of either natural or environmental influences.

Naturally occurring wetlands, riparian, forested riparian, rangeland and wooded rangeland areas should typically not be considered waste. These areas are vital components of proper watershed function, stream bank stabilization and soil conservation. As discussed in the previous memorandum, dated May 15, 2013, *Classification of None-Productive Land within a Single Agricultural Operation*, generally these acreages should be considered land devoted to agricultural use.

Soil mapping units 9971 through 9999, established by NRCS, have a SRPG rating of zero (0). These soil mapping units represent very small acreages and in most cases, would be viewed as waste.