

UPCOMING CHANGES FOR THE FAYETTE COUNTY 2017 ASSESSMENT YEAR CONCERNING THE STATE OF IOWA'S ADMINISTRATIVE RULE 701 71.3(1)"a" AGRICULTURAL NON-CROPLAND ADJUSTMENT.

Beginning with the 2017 assessment year, Fayette County will be implementing Administrative Rule 701 71.3(1)"a", Agricultural Non-Cropland Adjustment. The adjustment shall be applied to non-cropland with a corn suitability rating that is greater than 50 percent of the corn suitability rating for tillable land for the county. **(Currently for Fayette County, the Average Tillable CSR2 is 75.5 and 50% of that rounded down, comes to 37 CSR2. This number has the possibility of changing due to yearly soil and CSR2 changes from the NRCS and changes in the tillable land within the county)** The adjustment shall be determined for each county based upon the 5-year average difference in cash rent between non-irrigated cropland and pasture land as published by the National Agricultural Statistics Service (NASS). **(For Fayette County the current 5-year average (2011-2015) is 80 percent, the 5-year average (2010-2014) was 81 percent. This number may fluctuate each year.)** The assessor may utilize the Farm Service Agency (FSA) published Common Land Unit (CLU) digital data or other reliable sources in determining non-cropland. **(Since 2008, the Common Land Unit (CLU) can only be obtained by the landowner, due to clauses in the 2008 Federal Farm Bill).** This adjustment is only done on **Agricultural Assessed Parcels** within the county. This adjustment does **not** involve or affect **Residential, Commercial or Industrial Assessed Parcels**. Yes, the Non-Cropland layer covers the entire county and all assessed classes. The reason is, if there is a class change to an Agricultural class, the non-cropland adjustment can be determined automatically.

To calculate this adjustment, a non-cropland layer in the county's GIS mapping software had to be created, which was created by the Fayette County GIS Coordinator. This non-cropland map layer can be seen on Fayette County's Beacon website by expanding the Ag Layers folder in the layer list and checking the Non-Cropland layer. Also by clicking the banner tab on top called "Soil Report CSR2", the amount of acres and adjusted CSR2 points of the result of the non-cropland adjustment as determined by our mapping program. **NOTE: Just because you have areas deemed as non-cropland does not mean you get an adjustment. If all your Non-cropped soils have a CSR2 of less than 37 CSR2 value, your value will not have any adjustment.**

Review Procedures: If you **do not agree** with the layer within your parcel and would like to discuss for a possible correction, **the landowner must have with them a current Common Land Unit (CLU) map of their parcel obtained from the Farm Service Agency (FSA) office.** Map must also show what areas within the parcel are currently in the various CRP programs. Just because the CLU map may contain areas of difference, does not ensure those differences will be accepted with the criteria's of the Non-Cropland layer.