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KANSAS BULLETIN NO. KS430-13-2

SUBJECT: SOI–Soil Survey Official Copy, Update Procedures on Soil Appeals Forwarded by a County Appraiser

Purpose. To update the process for dealing with landowner tax appeal to county appraisals

Expiration Date. September 30, 2014

The following is an agreed-on procedure with the Kansas Department of Revenue, Division of Property Valuation (PVD) and the Natural Resources Conservation Service (NRCS) for addressing soil survey appeals related to agricultural land valuation.

- Landowners that are appealing soil mapping for agricultural land valuation should be referred to the county appraiser. The county appraiser will make a written request to the district conservationist (DC), the request shall contain a letter of appeal with supporting information as to which specific mapping unit is being questioned, as well as documentation provided by the landowner as to why they are questioning the integrity of the soil map unit. It must also contain a copy of the soil map indicating the appeal area by outlining the specific map unit. Note: NRCS will not re-map entire tracts or partial sections of land as this is outside the National Soil Survey Handbook (NSSH) policy.
- The DC will not consider any appeals unless they specifically question the integrity of the soil map unit. Any appeals relating to management or special conditions should be referred to PVD. Appeals of less than five acres will not be considered. Areas of this size and smaller are inclusions and cannot be separated from the map unit at this intensity of mapping.
- When the DC has received the appeal request from the county appraiser as outlined in the above information and has collected all the supporting information, the DC shall then request assistance from the resource soil scientist (RSS).

(more)

DIST: A, F, S, Resource Soil Scientists

- The RSS will determine if there are potential obvious errors (see [General Manual \[GM\] Title 430, Section KS402.5C](#) regarding obvious errors) that need to be corrected. If so, then a field visit will be scheduled. The RSS may also determine that a review of the spatial data shows the mapping in the small area under appeal is inconsistent with the rest of the area. If so, a field visit will be scheduled. If a potential problem is identified in this process which is of a “large scale” or “county wide,” a field visit will NOT be scheduled. However, a limited or partial revision to the county soil survey might be warranted, and the RSS will inform the state soil scientist (SSS) of the potential problem. The RSS will notify the DC whether or not a field visit is warranted, and the reasons why.
- The DC will inform the county appraiser of the determination by the RSS, and if warranted, schedule a field visit amongst the RSS, landowner, and county appraiser. If a field visit is not warranted, the DC will inform the county appraiser as to the reasons why.
- If a field visit is performed and change is not warranted, the RSS shall notify the DC and the county appraiser. The county appraiser shall notify the landowner and no further action by the county is needed.
- If changes are warranted and documented, the RSS will make a recommendation on needed changes to the SSS (with a copy to the DC and appraiser). If the SSS does not approve the recommendation, he/she will send a letter to the RSS and DC. The DC will forward a copy of the recommendation to the county appraiser. The county appraiser shall notify the landowner of the decision.
- If the recommendation is approved, the SSS shall notify the RSS, DC, county appraiser, and the director of PVD of approved changes to the "Official Soil Information" of the soil survey along with map(s) showing the location of changes.

Questions concerning the county "Official Soil Information" of the soil survey should be directed to the DC of that county or to the SSS at the state office.

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(signed)

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