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OFFICE OF THE  
**WOODBURY COUNTY ASSESSOR**

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March 5, 2014

To: Woodbury County Board of Supervisors

From: Kathy Sands, Woodbury County Assessor

RE: Slough Bill, Resolution No. 6804

Our office would like to request that Resolution No. 6804 adopted July 1, 1983, be rescinded as of March 11, 2014. This date will allow our office to indicate related value changes as a part of the assessment roll notifications due to be mailed by April 1<sup>st</sup>.

The exemptions allowed by the Resolution, generally referred to as the Slough Bill, were meant to improve soil erosion control and to preserve wildlife and its habitat. Economic gain is not allowed.

Agricultural assessments for 2014 will include a new formula for making downward adjustments to the productivity values of non-cropped agricultural land. The Agricultural Adjustment Committee developed a formula to adjust non-productive land to provide consistency statewide. Since Woodbury County will be adopting this formula and applying it to all non-productive land on all agricultural parcels, we feel the Slough Bill is no longer necessary.

Annual requirements of the Slough Bill include the property owner filing an application with the NRCS, the NRCS inspection and approval process and, processing by the assessor's office. In addition, the assessor must maintain an exempt layer in Arc View, adding and subtracting exempt parcels according to whether the property owner files an application for that particular year. Substantial time and expense is expended by the NRCS, the assessor's office and the property owner in maintaining the applications.

The assessor's office will be required to maintain a Land Use layer to track non-productive land. Our request to rescind the Slough Bill exemption process will eliminate the annual application process expenses and the duplication of effort involved in maintaining our agricultural parcels.