"It's a scientific system of taxation. It's been well accepted. We sent notices to those whose taxes went up and there was very little complaint. Those whose taxes went down said we should have had it a long time ago." These are some comments from Gordon Baden, Pipestone County assessor. Gordon was carefree and relaxed when I talked to him. I guess that was to be expected now that he has the farmers off his back and doesn't have to hassle with them about their taxes. The Pipestone County soil survey has taken over that chore. Gordon got the Crop Equivalent Rating (CER) system of land taxation going last year. This year the farmers will be paying taxes based on it.

Crop equivalent ratings (CER) are numerical ratings of soils from 100 on down. The soil, yields, rainfall, growing season, rotations, and effect of slope and erosion are considered when making these ratings. The main thing is to have the right relationship in the spread between the soils. The CER's get their final test when the tax assessor checks average CER ratings of farms against bona fide sales of these farms. The soil survey is well suited to this system because the assessor uses the average CER value of the farm, not the CER value of each soil on the farm.

Pipestone County has the county-township assessor's system. In order to make a new method of taxation work, the township assessor has to accept it. The CER method was explained at township meetings and the township assessor was told that that would be his system. He was free to make adjustments of the original valuations wherever he thought they were needed. Some adjustments were made. Examples are wet soils that needed further drainage and soils having rock outcrops that are becoming hard to farm with today's large machinery. Baden