ing slickensides on peds; many peds skewed with their tops included toward the periphery of the mound; wedges of fine sandy loam a few mm in thickness between some peds; moderately alkaline (pH 8.0); effervescent, lime in soft masses; clear smooth boundary.

C 120-140 cm (48-55 inches), pale yellow (5Y 7/3) clay, pale olive (5Y 6/3) moist; weak coarse angular blocky structure; very hard, firm, very sticky, very plastic; few fine tubular pores; wedges of fine sandy loam a few mm in thickness between some peds; moderately alkaline (pH 8.0).

USE OF SOIL SURVEY FOR ASSESSING AGRICULTURAL LAND

Lloyd E. Tyler

In November, 1973 the Linn County Iowa Assessor asked for assistance in preparing the Linn County soil survey for use in assessing the county’s agricultural land. My first reaction was satisfaction in knowing they were planning to use the soil survey for this purpose. I felt somewhat obligated to assist after having spent several years urging this particular use of the soil survey (mostly in Illinois). I was also glad to hear that the field sheets had already been measured by clerical help in the Assessor’s office. Measurement was by planimeter on 8 inches per mile reproductions.

My assistance involved: 1) conversion of the field sheet legend to the published legend, 2) devising a legend for adjustments needed in the corn suitability ratings, 3) selecting a form for conveniently recording these adjustments, 4) driving the county to record adjustments not shown on the soil survey, 5) searching the transfer records for bona fide recent land sales, 6) assembling price and CSR information on these sales for use in developing an empirical curve to relate the two, and 7) computing the productivity half of the assessment and combining the two (productivity and market price) into a convenient formula for computing the assessment from the CSR for the unit to be assessed.

Knowing how land soil surveys had been promoted for assessment use in Iowa, I was a little shocked at the dearth of information on how to go about the job. As near as I could determine, essentially no counties were using the soil survey for assessment in the manner recommended. My best help came from Kenneth Kittleson who had, in working with the Winneshiek survey, devised a form for recording adjustments which was far superior to anything else I had seen.

The decision to convert from the field sheet legend to the published report legend was made for only one reason—to have the assessment based on the one legend that would be widely distributed to farmers and land owners. The conversion from the approximately 800 mapping units on the field sheets to the 174 on the published maps can only be considered a tedious job. However, it can be done much faster and more accurately by a soil classifier than by clerical help. I recommend this job for any soil classifier who still thinks legends should not be controlled.

1 Cedar Rapids, Iowa