It is logical that the taxes to be levied against agricultural lands should be governed by the productive ability of the land. There are, however, numerous instances in Western North Dakota and probably also in other states where the taxes levied against certain types of agricultural lands have been so completely out of balance with their productive capacities that these lands are periodically sold for taxes. Much of this land could be kept in private ownership permanently if the taxes levied were based upon a consideration of the factors which determine their productivity or income potentialities.

Land classification as a basis for the equitable distribution of the tax load on rural lands has been adopted by three counties in North Dakota in recent years. The method (1) considers the effects of soil, slope, stoniness, solonization or alkali claypan, distance to market, etc., on land productivity.

The Land Utilization Division of the Farm Security Administration has made a detailed study of land use problems in a number of townships in Morton County. In connection with this study, considerable data in regard to assessment valuations, taxes, and history of tax payments were collected. The likewise available, at the North Dakota Agricultural Experiment Station, the assessment valuations computed from land classification data for all of the tracts which the Land Utilization Division had studied. The present study was, therefore, undertaken to determine, first, how closely have local assessors in Morton County considered various factors which influence land productivity; second, if land is not assessed according to its productivity, what grades of land are overassessed and what grades underassessed; third, if land is not assessed according to its potential productivity, how does this affect the tax burden on lands of different productivity; fourth, what is the relation of the above factors to actual tax payments over a ten-year period?

If these questions can be answered, the desirability of basing tax assessments on land classification can be determined.

Area Studied

Morton County lies in the southern part of North Dakota. Mandan, the...