Members

Sen. Jean Leising, Chairperson
Sen. Greg Walker
Sen. John Waterman
Sen. Lindel Hume
Sen. Richard Young
Sen. Timothy Skinner
Rep. Don Lehe, Vice-Chairperson
Rep. Steve Davisson
Rep. Douglas Gutwein
Rep. Phillip Pflum
Rep. Mary Ann Sullivan
Rep. Dale Grubb

INTERIM STUDY COMMITTEE ON AGRICULTURE

Legislative Services Agency
200 West Washington Street, Suite 301
Indianapolis, Indiana 46204-2789
Tel: (317) 233-0696 Fax: (317) 232-2554

LSA Staff:

Francine Rowley-Lacy, Attorney for the Committee
Jessica Harmon, Fiscal Analyst for the Committee

Authority: *P.L. 86-2012*

MEETING MINUTES[1]

Meeting Date:	**October 22, 2012**
Meeting Time:	**9:00 A.M. and 10:30 A.M.**
Meeting Place:	**State House, 200 W. Washington St., Room 404 and Room 431**
Meeting City:	**Indianapolis, Indiana**
Meeting Number:	**3**

Members Present: **Sen. Jean Leising, Chairperson; Sen. Greg Walker; Sen. John Waterman; Sen. Richard Young; Sen. Timothy Skinner; Rep. Don Lehe, Vice-Chairperson; Rep. Steve Davisson; Rep. Douglas Gutwein; Rep. Mary Ann Sullivan; Rep. Dale Grubb.**

Members Absent: **Sen. Lindel Hume; Rep. Phillip Pflum.**

Representative Eric Turner called the joint meeting of the Commission on State Tax and Financing Policy (Commission) and the Interim Study Committee on Agriculture (Committee) to order at 9:08 a.m. Representative Turner noted that the Committee had been invited to attend the first part of the Commission's meeting to hear testimony and discuss farmland productivity factors. Senator Leising introduced the members of the Committee who were in attendance.

Dr. Larry DeBoer, Purdue University, summarized how farm land is assessed and the calculation of farm land productivity factors. Dr. DeBoer explained that under

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[1] These minutes, exhibits, and other materials referenced in the minutes can be viewed electronically at http://www.in.gov/legislative Hard copies can be obtained in the Legislative Information Center in Room 230 of the State House in Indianapolis, Indiana. Requests for hard copies may be mailed to the Legislative Information Center, Legislative Services Agency, West Washington Street, Indianapolis, IN 46204-2789. A fee of $0.15 per page and mailing costs will be charged for hard copies.

Senate Enrolled Act 19 from the 2012 session of the General Assembly, the soil productivity factors used for the March 1, 2011, assessment date are to be used for the March 1, 2012, assessment date (notwithstanding the availability of new soil productivity factors). Dr. DeBoer also expressed his concerns regarding the correct formula to use in determining the yield factor that is used in calculating the soil productivity factors, as well as the accuracy of soil data provided by the Natural Resources Conservation Service. (Exhibit A)

Katrina Hall, Indiana Farm Bureau (IFB), gave an overview of how farmland is assessed. She stated that:

(1) the soil productivity factor issue raised fairness concerns; and
(2) the greatest increase in property taxes since 2007 has been on agricultural property.

Ms. Hall also testified that the IFB would like the General Assembly to be in charge of soil productivity factors. (Exhibits B through D)

Aaron Smith, Watchdog Indiana, testified that the proposed soil productivity factors would increase agricultural property taxes by 18.5%, and that it is poor public policy if one class of taxpayers has such an increase in its share of taxes.

The joint meeting was recessed at 10:15 a.m. and the Committee reconvened independently in Room 431 of the Indiana Statehouse at 10:30 a.m.

Senator Leising asked Committee members for recommendations concerning possible legislation to be introduced in the 2013 session of the General Assembly concerning productivity factors. After Committee discussion, a motion was made and seconded that the Committee would recommend, in its final report, that legislation be introduced in the 2013 session of the General Assembly that would freeze productivity factors at the current rates, until additional data is collected and the General Assembly approves the new factors in an enacted law. The recommendation was adopted by a unanimous roll call vote with ten members present.

Representative Davisson reported on the Locally Grown Work Group (Group) recent activities. He stated that the Group would like the General Assembly to work on creating incentives for state institutions to purchase locally grown products. Rep. Davisson stated that the Group does not have an official recommendation to present at this time. However, he noted that there are still problems concerning local departments of health interpreting rules differently and there are issues with farmers crossing state lines with locally grown products. (Exhibit E)

Rep. Davisson stated that the Group discussed the possibility of the Indiana State Department of Health organizing seminars to educate local health boards on all local and state rules and regulations to bring more uniformity in rule and regulation interpretation and enforcement across Indiana.

After the Committee discussed varying definitions for the term "locally grown", Senator Leising gave an example of a small grocer who received a citation for improperly labeling certain products as locally grown. The citation was based on a

violation of the mandatory Country of Origin Labeling (COOL) law (7 CFR Part 60 and Part 65).

Representative Sullivan expressed her interest in a comprehensive strategy for economic development concerning local food markets in Indiana beyond just farmers markets, to include entities like regional food hubs.

After Francine Rowley-Lacy, LSA, summarized the draft final report of the Committee, the report was adopted with eight members present and with the understanding that the actions taken during the Committee's October 22, 2012, meetings will be included in the final report.

Purdue Cooperative Extension Service

Soil Productivity Factors and Farmland Assessment

Larry DeBoer
Purdue University
October 22, 2012

Farmland Property Taxes

- Assessed Value of Farmland
  - Equals the base rate per acre of farmland
    - *Base rate calculated each year by the Department of Local Government Finance based on rents, yields, commodity prices, costs and interest rates*
  - Times the acre's soil productivity factor
    - *Accounts for variations in quality of farmland*
  - Less its influence factor, if any
    - *Reduce assessments for characteristics like frequent flooding or forest cover*

Interim Study Committee on Agriculture--Meeting
October 22, 2012

Exhibit A

Farmland Property Taxes

- Assessed Value of Farmland
  - Equals the base rate per acre of farmland
    - *Base rate calculated each year by the Department of Local Government Finance based on rents, yields, commodity prices, costs and interest rates*
  - Times the acre's soil productivity factor
    - *Accounts for variations in quality of farmland*
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    - *Reduce assessments for characteristics like frequent flooding or forest cover*

Calculation of the Base Rate for an Acre of Farmland

Assessment Year 2010; Tax Year 2011

	NET INCOMES			MARKET VALUE IN USE		
Year	Cash Rent	Operating	Cap. Rate	Cash Rent	Operating	Average
2002	105	20	7.02%	1,496	285	890
2003	106	71	6.29%	1,685	1,129	1,407
2004	104	135	6.35%	1,638	2,126	1,882
2005	110	59	7.22%	1,524	817	1,170
2006	110	74	8.18%	1,345	905	1,125
2007	122	184	7.94%	1,537	2,317	1,927

Average Market Value in Use **$1,290**

Calculation of the Base Rate for an Acre of Farmland

Assessment Year 2011; Tax Year 2012

	NET INCOMES			MARKET VALUE IN USE		
Year	Cash Rent	Operating	Cap. Rate	Cash Rent	Operating	Average
2003	106	71	6.29%	1,685	1,129	1,407
2004	104	135	6.35%	1,638	2,126	1,882
2005	110	59	7.22%	1,524	817	1,170
2006	110	74	8.18%	1,345	905	1,125
2007	122	184	7.94%	1,537	2,317	1,927
2008	140	189	6.56%	2,134	2,881	2,508

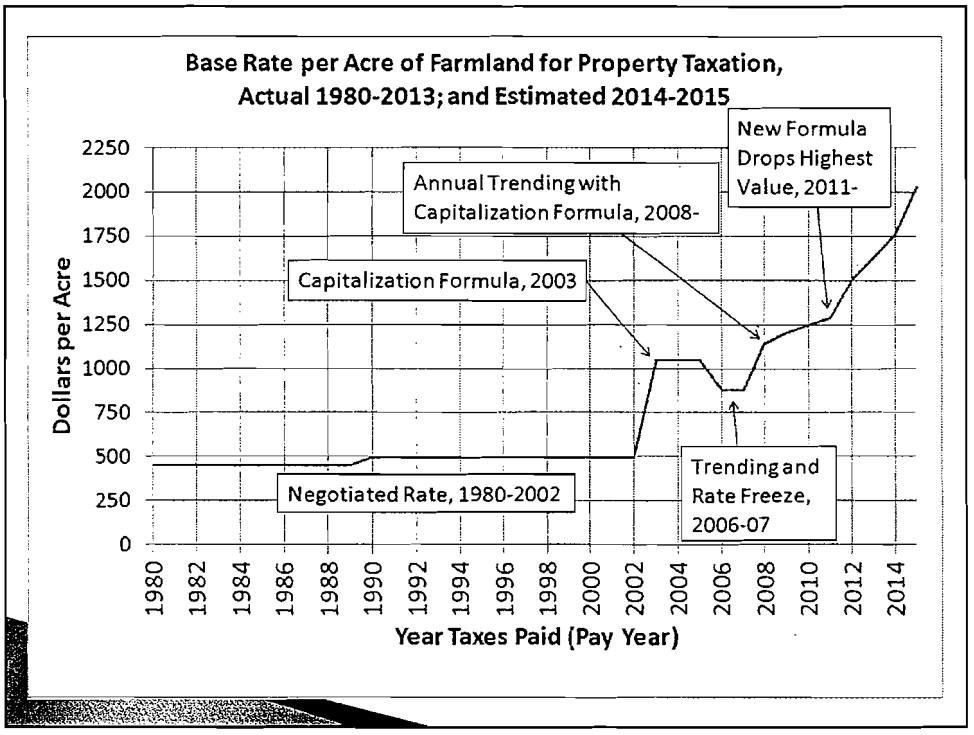
Average Market Value in Use **$1,500**

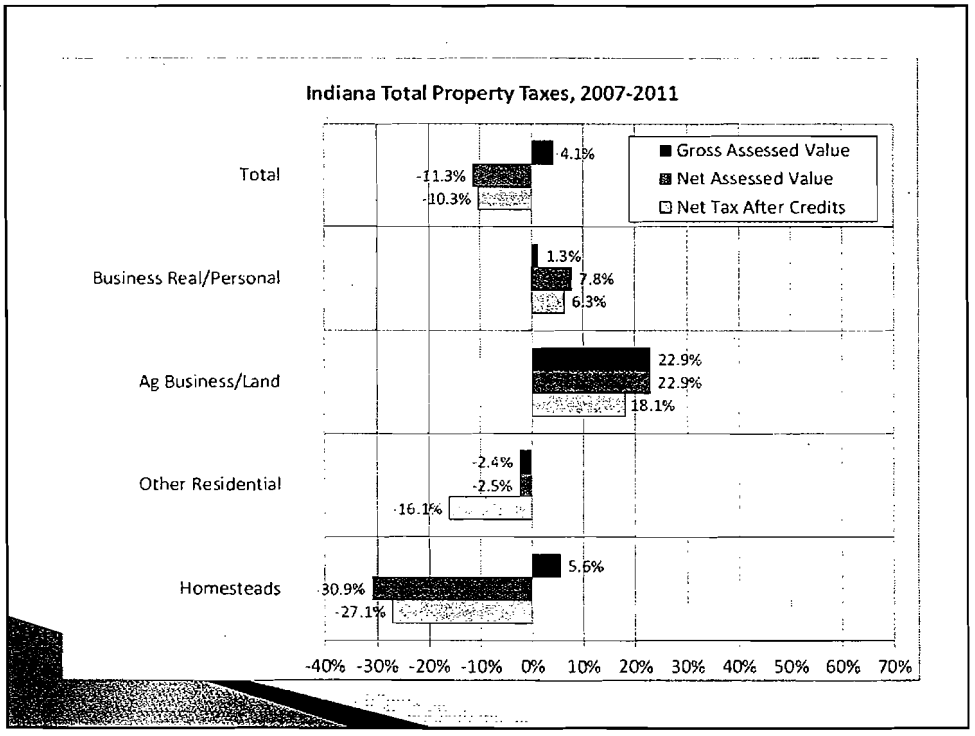
Calculation of the Base Rate for an Acre of Farmland

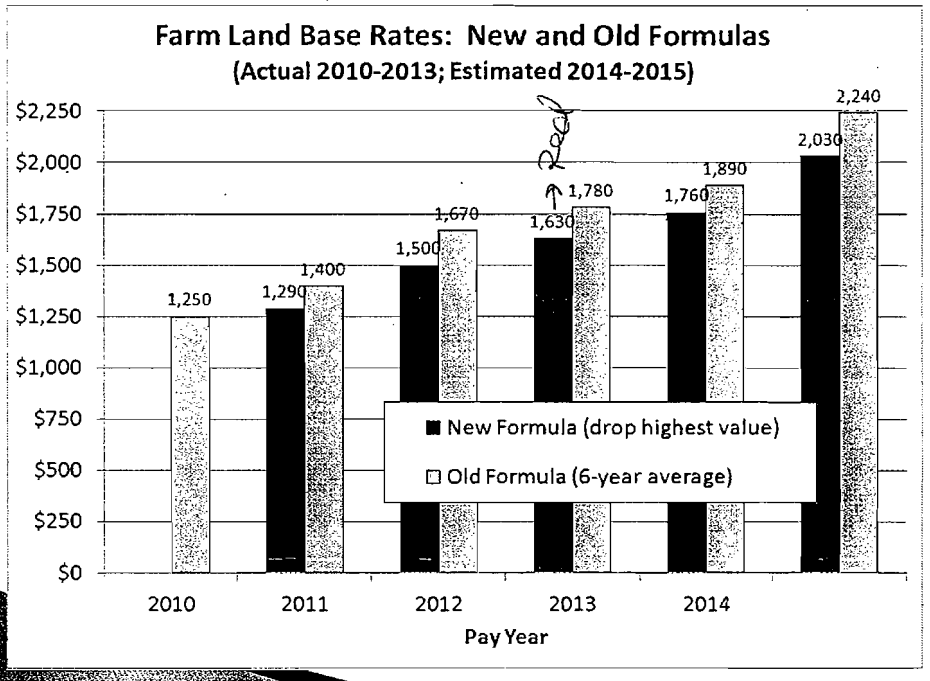
Assessment Year 2012; Tax Year 2013

	NET INCOMES			MARKET VALUE IN USE		
Year	Cash Rent	Operating	Cap. Rate	Cash Rent	Operating	Average
2004	104	135	6.35%	1,638	2,126	1,882
2005	110	59	7.22%	1,524	817	1,170
2006	110	74	8.18%	1,345	905	1,125
2007	122	184	7.94%	1,537	2,317	1,927
2008	140	189	6.56%	2,134	2,881	2,508
2009	139	116	6.17%	2,253	1,880	2,066

Average Market Value in Use **$1,630**


Base Rate per Acre of Farmland for Property Taxation, Actual 1980-2013; and Estimated 2014-2015
New Formula Drops Highest Value, 2011-
Annual Trending with Capitalization Formula, 2008-
Capitalization Formula, 2003
Negotiated Rate, 1980-2002
Trending and Rate Freeze, 2006-07
Dollars per Acre
2250
2000
1750
1500
1250
1000
750
500
250
0
1980
1982
1984
1986
1988
1990
1992
1994
1996
1998
2000
2002
2004
2006
2008
2010
2012
2014
Year Taxes Paid (Pay Year)

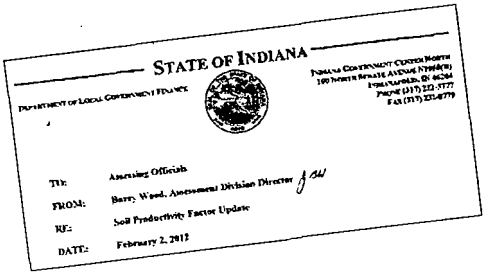

Indiana Total Property Taxes, 2007-2011
Gross Assessed Value
Net Assessed Value
Net Tax After Credits
Total
4.1%
-11.3%
-10.3%
Business Real/Personal
1.3%
7.8%
6.3%
Ag Business/Land
22.9%
22.9%
18.1%
Other Residential
-2.4%
-2.5%
-16.1%
Homesteads
5.6%
-30.9%
-27.1%
-40% -30% -20% -10% 0% 10% 20% 30% 40% 50% 60% 70%



Farmland Property Taxes

- Assessed Value of Farmland
  - Equals the base rate per acre of farmland
    - *Base rate calculated each year by the Department of Local Government Finance based on rents, yields, commodity prices, costs and interest rates*
  - Times the acre's soil productivity factor
    - *Accounts for variations in quality and value of farmland*
  - Less its influence factor, if any
    - *Reduce assessments for characteristics like frequent flooding or forest cover*

Department of Local Government Finance, "Soil Productivity Factor Update," February 2, 2012


STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

TO: Assessing Officials

FROM: Barry Wood, Assessment Division Director

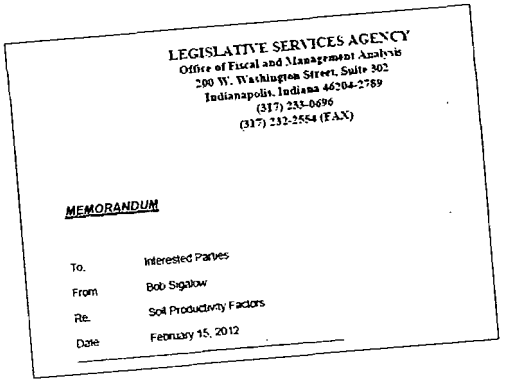
RE: Soil Productivity Factor Update

DATE: February 2, 2012

"The Department of Local Government Finance recently requested and received updated Soil Productivity Factors from the Natural Resources Conservation Service. . . ."

"The best soil productivity in the state is now approximately 1.66 (changed from 1.28), while the poorest remains 0.50."

Legislative Services Agency, "Soil Productivity Factors," February 15, 2012


LEGISLATIVE SERVICES AGENCY
Office of Fiscal and Management Analysis
200 W. Washington Street, Suite 302
Indianapolis, Indiana 46204-2789
(317) 233-0696
(317) 232-2554 (FAX)

MEMORANDUM

To: Interested Parties

From: Bob Sigalow

Re: Soil Productivity Factors

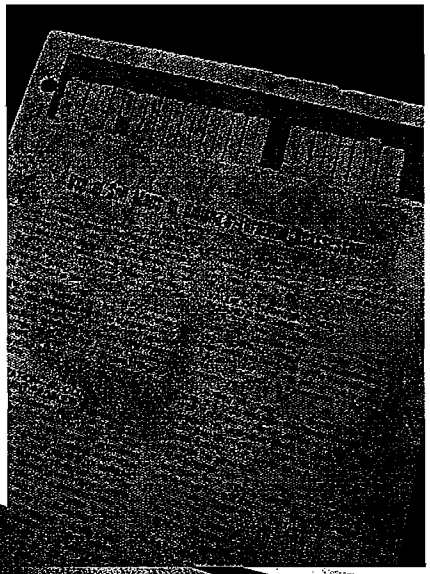
Date: February 15, 2012

"The Pay 2012 soil productivity factors range from 0.5 to 1.28 with an acreage-weighted average of 0.958. The Pay 2013 factors will range from 0.5 to 1.66 with a weighted average of 1.203, or a 25.5% increase in the average."

Department of Local Government Finance, Real Property Assessment Guidelines, Chapter 2 "Land".

"The productivity factor for a soil map unit is calculated by dividing the estimated 10-year average corn yield (calculated in bushels per acre) by 100. Productivity factors do not accurately predict the actual yields for a particular year since weather has a great influence on actual yields. However, you can think of the soil productivity index as a relative ranking of soil map units. The more productive the soil, the higher the rating. The best soil in the state has a productivity factor of approximately 1.28; the poorest soil has a productivity factor of .50." (pp. 95-96)

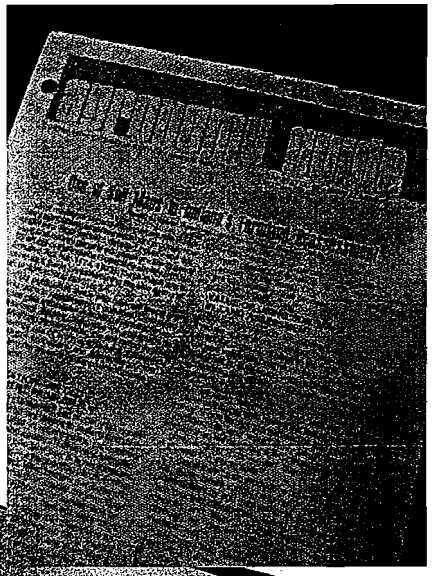
Use of Soil Maps in Indiana's Farmland Reassessment, March 1979



"Too often in the past, assessment of land value has been done by the 'eye-ball' method. That is, land value was established by simply observing the quality or appearance of the crop growing on it."

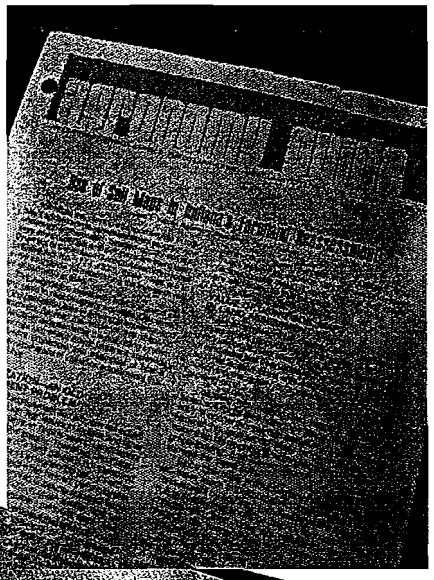
"Assessment by soil map removes from the valuation process differences caused by management choices and, thus, does not penalize a farmer (through his property tax) for employing good management practices."

Use of Soil Maps in Indiana's Farmland Reassessment, March 1979



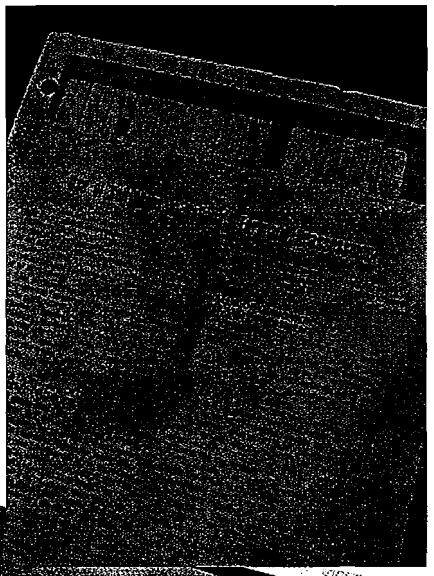
"These yield estimates are for an 'average management level' and are meant to reflect corn yields obtained over a number of years, in order to even out the effect of varying weather and other seasonal influences"

Use of Soil Maps in Indiana's Farmland Reassessment, March 1979

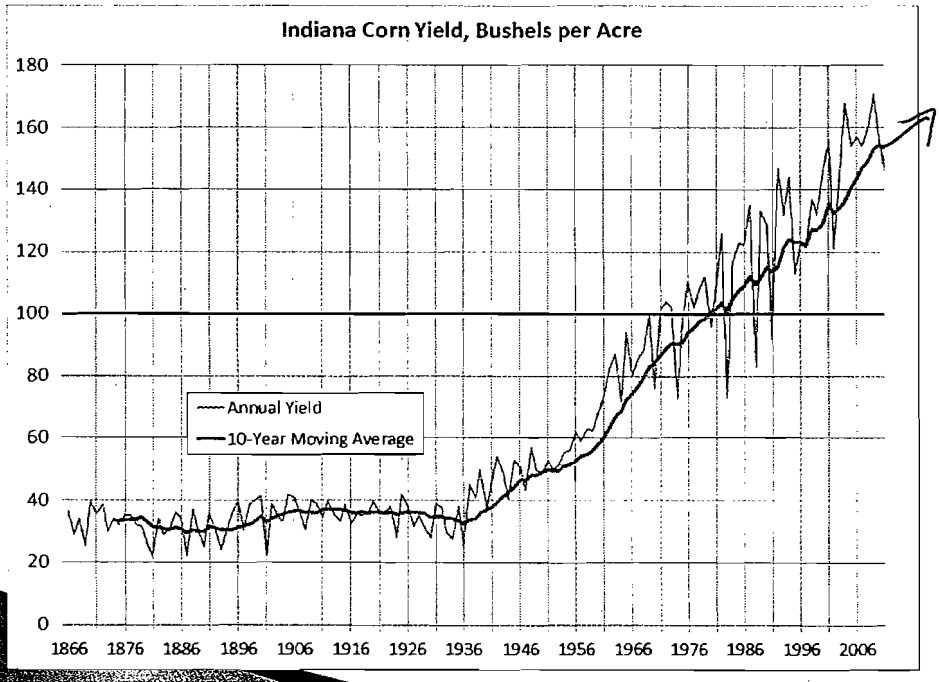


"It is important to remember that, for equitable rating of farmland, the absolute yield value used is not as important as insuring that Indiana's soils are rated correctly relative to one another. If the relative yield ratings are correct, then the relative ratings of farmland parcels will be the same, regardless of the absolute yield values used."

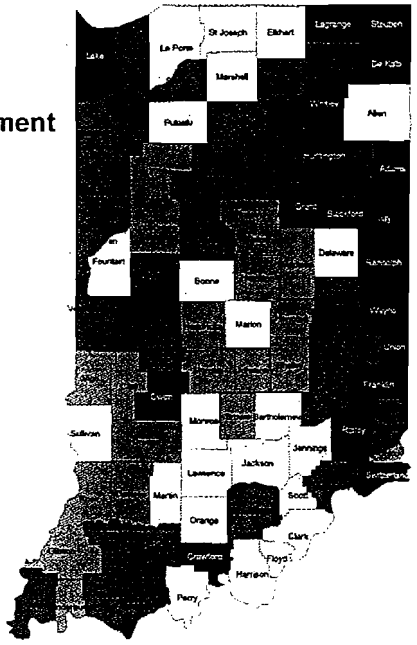
Use of Soil Maps in Indiana's Farmland Reassessment, March 1979



"The estimated yield translates into a yield factor (estimated yield / 100) and is applied to a base rate of $450, which is the prescribed true cash value of an acre of land capable of producing 100 bushels of corn."



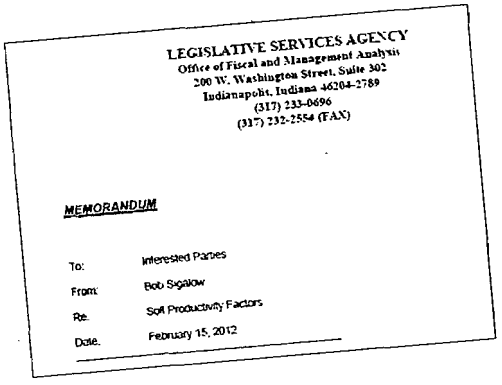
Percent Change in Weighted Average Soil Factors, 2012-13 Reassessment



Soil Factor Change

- 15.0% to 24.0%
- 24.0% to 28.0%
- 28.0% to 45.0%
- No data

Legislative Services Agency, "Soil Productivity Factors," February 15, 2012



LEGISLATIVE SERVICES AGENCY
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Indianapolis, Indiana 46204-2789
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MEMORANDUM

To: Interested Parties
From: Bob Sigalow
Re: Soil Productivity Factors
Date: February 15, 2012

"The new soil productivity factors were introduced into LSA's property tax model to estimate the resulting tax shift for taxes payable in 2013. For the 69 counties, farmland net taxes are estimated to increase by about $45.7 million, or 18.5% over the estimated 2013 net tax using the old soil productivity factors."

Legislative Services Agency, "Soil Productivity Factors," February 15, 2012

Estimated Change in 2013 Net Taxes for 69 Counties From Implementation of New Soil Productivity Factors		
Property Type	**Net Tax Change**	**Percent Change**
Farmland	$ 45.7 M	18.5%
Homesteads	$ -14.2 M	-1.2%
Apartments	$ -0.2 M	-0.2%
Other Residential	$ -3.8 M	-0.8%
Ag Business (except Farmland)	$ -3.9 M	-4.6%
Other Real Property	$ -6.8 M	-0.7%
Personal Property	$ -8.5 M	-1.5%
Total	**$ 8.2 M**	**0.2%**

b/c levies stay same
so go down (Corp)

SENATE ENROLLED ACT No. 19

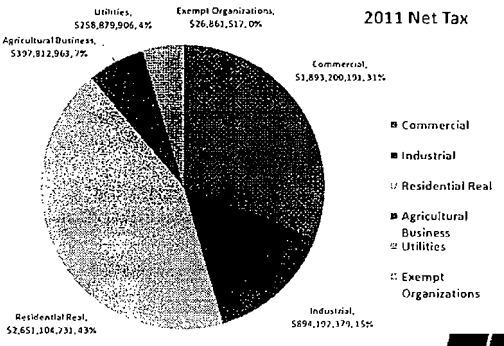
SECTION 9. IC 6-1.1-4-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE FEBRUARY 29, 2012 (RETROACTIVE)]: Sec. 13. (a)

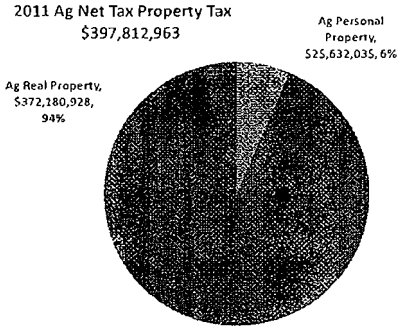
"However, notwithstanding the availability of new soil productivity factors and the department of local government finance's notice of the appropriate soil productivity factor for each type or classification of soil shown on the United States Department of Agriculture's soil survey map for the March 1, 2012, assessment date, the soil productivity factors used for the March 1, 2011, assessment date shall be used for the March 1, 2012, assessment date. New soil productivity factors shall be used for assessment dates occurring after March 1, 2012."

one year delay in using new productivity factors

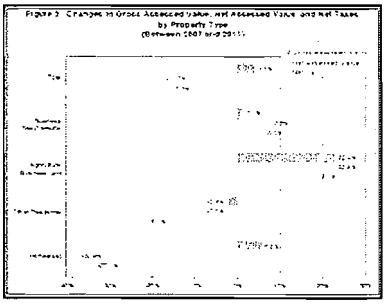
Property Taxes
Farmland Taxes

Commission on State Tax and Financing Policy
Interim Study Committee on Agriculture
October 22, 2012





LSA PT Study shows AG has largest increases since 2007 (approx. $60M)



Assessed as Farmland?

- Indiana Code section 6-1.1-4-13(a) declares, "In assessing or reassessing land, the land shall be assessed as agricultural land only when it is devoted to agricultural use" [emphasis added]. Indiana Code section 6-1.1-4-13(d) states, —This section does not apply to land purchased for industrial, commercial, or residential uses.
- However, land —purchased for an industrial, commercial, or residential uses shall not be assessed as agricultural land.
- Additionally, all land utilized for agricultural purposes is valued as agricultural land -- using a statewide base rate and a soil productivity index system.
- Parcel size does not matter.

Farmland Formula

Base Value

x Soil Productivity Factor

x Influence Factors

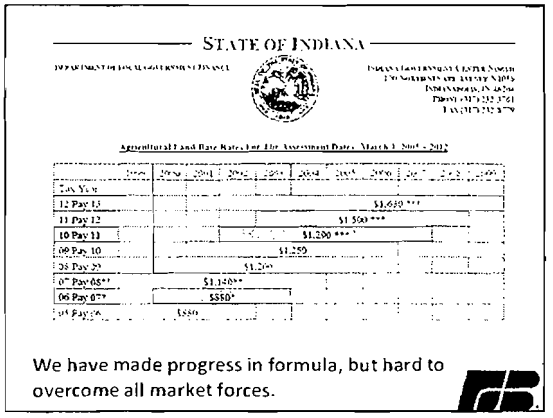
= Market Value in Use per Acre

Interim Study Committee on Agriculture--Meeting
October 22, 2012

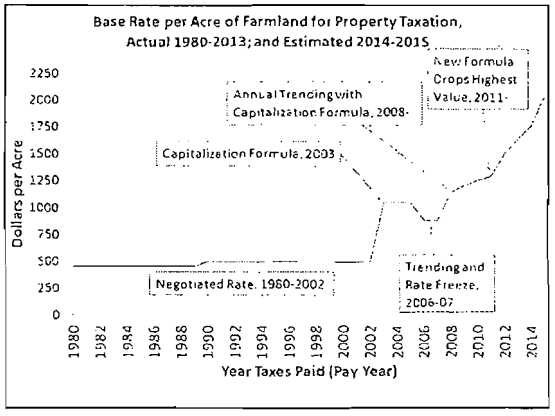
Exhibit B

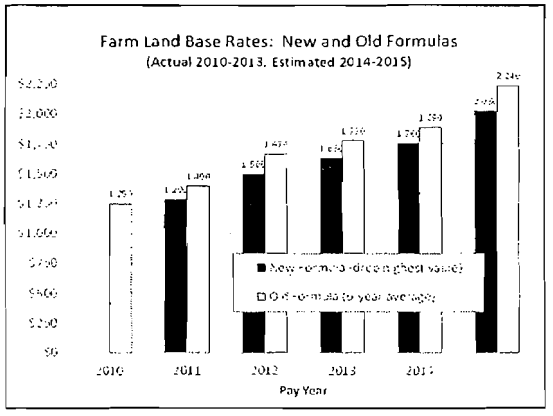
Farmland Base Value

- Market Value in Use rather than Sales Price
- Net income per acre (corn & soybeans) includes higher yield and higher commodity prices
- Capitalized by average of land and operating borrowing rates from Chicago Federal Reserve
- Average of lowest five years of last six years where data is available



We have made progress in formula, but hard to overcome all market forces.





Farmland Formula

Base Value

x Soil Productivity Factor

x Influence Factors

= Market Value in Use per Acre

Ag Land Use Types determine Influence Factors that are deductions from value

- Classified - forest, windbreaks , etc. -100%
- Tillable, various stages of flooding – 30% to -50%
- Non-tillable (<50% canopy or perm. pasture) -60%
- Woodland (50% or more canopy) -80%
- Other farmland -40%
- Ag support land – legal ditch, public roads -100%

Farmland Formula

Base Value

x Soil Productivity Factor

x Influence Factors

= Market Value in Use per Acre

DLGF adopted new SPF's LSA Analyzed impact

- Changed factors
  - .5 to 1.28
  - .5 to 1.66
- Average increase tax from SPF change = 25.5% Lowest increase in Benton Co 10.5%
- Highest increase in Crawford Co 33%
- Statewide est. increase per yr. = $57.4 Million

Soil Productivity Factors IC 6-1.1-4-13(b) delayed in SB 19

- b) The department of local government finance shall give written notice to each county assessor of:
- (1) the availability of the United States Department of Agriculture's soil survey data; and
- (2) the appropriate soil productivity factor for each type or classification of soil shown on the United States Department of Agriculture's soil survey map.
- All assessing officials and the property tax assessment board of appeals shall use the data in determining the true tax value of agricultural land. However, notwithstanding the availability of new soil productivity factors and the department of local government finance's notice of the appropriate soil productivity factor for each type or classification of soil shown on the United States Department of Agriculture's soil survey map for the March 1, 2012, assessment date, the soil productivity factors used for the March 1, 2011, assessment date shall be used for the March 1, 2012, assessment date. New soil productivity factors shall be used for assessment dates occurring after March 1, 2012....

2009 Chapter 2 Land Real Property Assessment Guidelines : Understanding the Calculation of the Soil Productivity Index

- For the purpose of defining the agricultural land assessment formula, each of the approximately 2,400 soil map units in Indiana is assigned a productivity rating. This rating is based on average estimated crop yields, which in turn are based on the physical properties of the soil, such as:
  - slope
  - moisture holding capacity
  - natural drainage class
  - depth of rooting
  - amount of surface soil remaining
  - organic matter content
  - various other soil characteristics.

2009 Chapter 2 Land Real Property Assessment Guidelines : Understanding the Calculation of the Soil Productivity Index

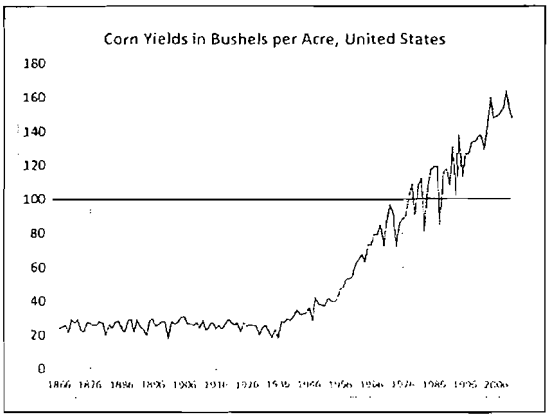
- Soil productivity ratings in Indiana are based on corn yield estimates. Estimated corn yields are the most convenient and reliable yield estimates since no other crop is grown on a wider range of soils or over a larger area in the state. Estimated corn yields are based on an average level of crop management and reflect a 10-year average. Estimates of corn yields for particular soil map units are tested using data collected by Purdue University and the U.S. Department of Agriculture, Natural Resource Conservation Service from field trials, yield tests, and producer experiences. An average level of crop management is assumed to account for variations in the amount of fertilizer used, time of planting, hybrid performance, and tillage systems--crop management factors that can cause yield differences. Thus, the soil productivity ratings reflect the yield differences caused by the properties of the soil, not the crop management decisions made by agricultural producers.

2009 Chapter 2 Land Real Property Assessment Guidelines : Understanding the Calculation of the Soil Productivity Index

- The productivity factor for a soil map unit is calculated by dividing the estimated 10-year average corn yield (calculated in bushels per acre) by 100. Productivity factors do not accurately predict the actual yields for a particular year since weather has a great influence on actual yields. However, you can think of the soil productivity index as a relative ranking of soil map units. The more productive the soil, the higher the rating. **The best soil in the state has a productivity factor of approximately 1.28; the poorest soil has a productivity factor of .50.**

Soil Productivity Factors

- Compare productive potential of one soil to another
- Rank soils based on productive properties
- Relate productive potential
- "compared to a soil producing 100 bu/ac"



Soil Productivity Factors

- Ave Yield in late "70's = 100
- Yield / 100 = SPF
- Worked in 1979
- Per NCRS Ave Yield now = 160
- Should have used yield / 160????

Soil Productivity Factors enacted 1973

- Soil Yield Model developed by Ray Diderickson, Indiana State Soil Scientist
  - Predicted corn yields based on 14 factors representing morphological properties of soil
  - Basically soil properties that control transfer of nutrients, water holding or drainage properties and ability to accommodate root penetration

Diderickson Model validated

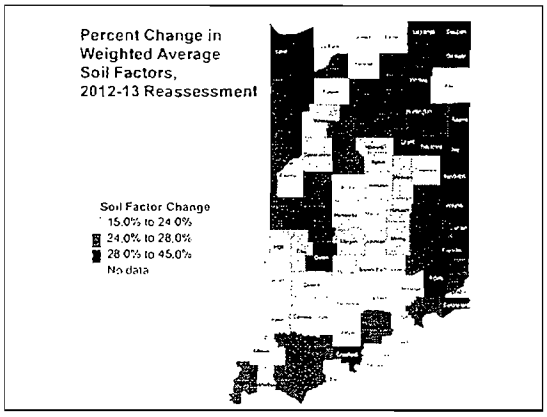
- 1976 Masters Thesis by Carl Walker
  - "A Model to Estimate Corn Yields for Indiana Soils"
  - Major Professor, Dr. Joe Yahner (father of SPF's also worked with retired Prof Don Fransmeier)
  - Computerized calculations using 14 factors and modified some
  - Validated predicted yields against actual yields data from Ohio, Illinois, and Indiana gathered over 11 years
  - Low yield 0, high 124
  - Stressed that "second comparison should be made regarding the relative ranking of soils. The placement of soils in relation to one another is just as important in assessment as the estimated yield for a soil."

Soil Productivity Factors enacted in 1973

- Soil Yield Model developed by Ray Diderickson, Indiana State Soil Scientist
- Diderickson Model Validated by Masters Thesis by Carl Walker in 1976
- Masters Thesis by Ray Struthers in 2009
  - "Spatial/Temporal Pattern Analysis of Soil Properties on Different Landscape Scales"
  - Major Profs: Dr. Robert Neilson and Dr. Chris Johannson
  - Committee: Dr Gary Stienhart, Dr. Bernie Engel, Dr. Stephen Hawkins
  - Examines Diderickson Model and other theories
  - Corn yields can be predicted with the Diderickson Model.
  - Compared results to the Hybrid Maize Model and to yield data from Purdue Davis Research Farm

Right or Wrong?

- Old Weighted Average = .958
- New Weighted Average = 1.203
- Change the definition of soil productivity factors
  - Math by not dividing by average yield
  - Added factors for flooding not in original model
- Based on increased yields that are already reflected in the farmland base value and NOT based using actual yield data.
- No input from the agricultural community or assessors.
- No public hearing about changes.
- Not based on yield research data.
- Not uniform across Indiana.



Soil Productivity Factors: New or Not

- NRCS had reasons other than property taxation to update soil map yields and indexes (SPF's)
  - More useful to farmers and farm managers
  - Better relationship to certain farm programs
- NRCS changed the model by adding 3 new factors that are already accounted for in Influence Factors
- Because the new NRCS yields were not divided by an average yield, the proposed factors double up on increased yields from new technology and improved management techniques that are already reflected in the Base Value

Soil Productivity Factors: New or Not

- Indiana Farm Bureau new policy
  - Soil Productivity Factors only changed by Indiana General Assembly
- Freeze SPF's at original levels until new studies can be done that compares model results to documented yields
- Any investigation into changes in assessed values of farmland must be done in public forums where agronomists from Purdue and Indiana Farm Bureau are included and where assessors are involved so they understand the meanings from the beginning
- Freezing provides stability for farmer taxpayers

agronomy guide

COOPERATIVE EXTENSION SERVICE, PURDUE UNIVERSITY, WEST LAFAYETTE, IN (SOIL CLASSIFICATION) AY-216

Use of Soil Maps in Indiana's Farmland Reassessment

Joseph E. Yahner, Agronomy Department, Purdue University

Soil maps are playing an important role in Indiana's agricultural land reassessment program now underway. Both modern detailed county soil surveys and county general soil maps are being used. By an act of the Indiana General Assembly (House Enrolled Act No. 1174, 1973), these maps are to serve as a guide "in establishing the true cash value of agricultural land."

This publication deals with how soil maps are being used in reassessment activities. Discussed are: the past difficulties in arriving at equitable land assessment figures; the value of soil maps in standardizing assessments; the soil rating system that permits use of soil maps; Indiana's statewide assessment procedure and examples of how it works; and the types of valuation adjustments that are possible.

EQUALIZATION—AN OLD ASSESSMENT PROBLEM

Farmland assessment and property tax equalization have been 'hot' issues in Indiana and other midwestern states in recent years. Landowners want to be treated equally. Therefore, dissatisfaction arises when one land parcel is not assessed on the same basis as a neighboring parcel. Further complaints are heard when farmers owning land in more than one township or county discover large variations in the valuation given similar land because different assessment methods were used.

Equalization is the process that attempts to assure all individual landowners of being treated equitably. This is a basic aim of any assessment.

Tax assessments are equalized at two levels—(1) between land parcels within a county, and (2) between counties. Detailed soil surveys, because they are prepared using a uniform classification system, serve as a basis for equalization of agricultural land at the first level. Once assessment of within-county farm parcels are equalized, it is much easier to equalize at the second level (across county lines). County general soil maps are also suited to this process.

VALUE OF USING SOIL MAPS IN LAND ASSESSMENT

A prime reason for differences in farmland values is soil productivity, or the ability of land to produce crops. Too often in the past, assessment of land value has been done by the 'eye-ball' method. That is, land value was established by simply observing the quality or appearance of the crop growing on it.

Following this method, two farmers with the same soil might well have their lands rated differently. If one farmer planted earlier and used more fertilizer, his land would likely be given a higher value than his neighbor's, which had a shorter, less green-looking crop—even though a soil map showed the same soils.

Since their basic productive potential was similar, these lands should be given the same value. Assessment by soil map removes from the valuation process differences caused by management choices and, thus, does not penalize a farmer (through his property tax) for employing good management practices.

Soil maps also permit more equitable assessment because the soil classification system used in mapping soils is applied uniformly across the state. For example, Miami silt loam has the same physical properties and profile (surface soil, subsoil and parent material) no matter where it is mapped. Therefore, Miami silt loam of the same slope and erosion class should have the same potential productivity wherever it occurs. This means that farms in different areas can be rated on the same basis.

Interim Study Committee on
Agriculture--Meeting
October 22, 2012

Exhibit C

SOIL 'YIELD RATINGS'— THE BASIS FOR VALUATION

In order to use soil maps for reassessment, each soil unit mapped in Indiana must be given a *productivity rating*. This rating is based on the soil's physical properties, such as slope, parent material, moisture-holding capacity, amount of surface soil remaining, rooting depth, natural drainage class and other properties.

From research plot data, farmers' records and accumulated knowledge of Indiana's soils, scientists from the USDA Soil Conservation Service and Purdue University's Agronomy Department have developed a number of rating systems. Some are based on corn yield; others on all crops, including pasture and forest.

The rating system selected by the Indiana Land Advisory Committee and the State Board of Tax Commissioners for agricultural land reassessment is *estimated corn yields*. These yield estimates are for an 'average management level' and are meant to reflect corn yields obtained over a number of years, in order to even out the effect of varying weather and other seasonal influences.[1]

It is important to remember that, for equitable rating of farmland, the absolute yield value used is not as important as insuring that Indiana's soils are rated correctly *relative* to one another. If the relative yield ratings are correct, then the relative ratings of farmland parcels will be the same, regardless of the absolute yield values used.

ASSESSMENT PROCEDURE BEING USED

Here is a brief explanation of the process being used in Indiana's agricultural land reassessment program:

1. Two features of a parcel of land must first be identified—(a) the kind of soil in the parcel (from either a detailed soil survey or a soil association map), and (b) the parcel's land-type class.

2. Each detailed soil map unit or soil association has been assigned an estimated per-acre corn yield value. (A list of these yields is available from your county assessor.) The estimated yield translates into a *yield factor* (estimated yield ÷ 100) and is applied to a base rate of $450, which is the prescribed true cash value of an acre of land capable of producing 100 bushels of corn.[2] This base rate multiplied by the yield factor gives an *adjusted rate*, which is a per-acre value based on the productive potential of the soil.

For instance, for a soil map unit or soil association rated at 125 bushels per acre, the value would be $450 (base rate) x 1.25 (yield factor) = $562.50 per acre. For a map unit or association rated at 60 bushels, the value would be $450 x 0.6 = $270 per acre. The lowest estimated corn yield applied to any soil is 47 bushels per acre.

3. The adjusted rate is next multiplied by the number of acres in the parcel of land to give what is termed the *extended value*.

4. The parcel's value is then further modified according to a land-type classification. The particular classes being used for farmland assessment and their modifiers (called *influence factors*) are as follows:

- **Open, tillable land**—less than 18 percent slope and capable of annual row-cropping or small grain production (100% of the extended value).
- **Open, non-tillable land**—exceeds 18 percent slope or not usually row-cropped continuously (60% less than the extended value).
- **Wood or wasteland**—not cleared of trees or brush and, thus, not suitable for cultivation, *or* a portion of land not being used and not capable of being used economically (80% less than extended value).

5. Multiplying the land's extended value by the appropriate land-type or influence factor provides the *true cash value*. Assessed valuation is one-third of that cash value figure.

ESTIMATING YOUR LAND'S ASSESSED VALUE

A farmer who wishes to estimate the land portion of his farm assessment has the tools at hand to do so—his county's published detailed soil survey or general soil map (AY-50 series), available at local Cooperative Extension Service or Soil Conservation Service offices. Which map to use, if there is a choice, is explained in the following paragraphs. As mentioned earlier, a list of yield factors for soil map units or soil associations can be obtained from the county assessor.

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[1] The estimated corn yield ratings being used for reassessment are about 15 percent lower than the estimates shown in the interpretive tables of the county general soil maps. The general map yields were intended to represent those achieved by the upper 20 percent of corn producers: whereas the yields used in reassessment are meant to represent those resulting from average management and prevailing average fertilizer rates. Comparative studies show that these yields approach the 10-year average of corn yields reported by the USDA Statistical Reporting Service.

[2] These figures and some of the examples given in this publication are from the *Indiana Appraisal Manual*, State Board of Tax Commissioners, 1976.

Example for Counties Using Detailed Soil Surveys

Counties having detailed soil surveys published between 1958 and September 1976 are using them for soil identification. These maps were produced at a scale which shows the individual soils of an area of land. A 160-acre tract might have from two to six or more such *soil map units*.

Therefore, to find the total cash value of the entire tract: (1) the number of acres of each map unit must be identified and multiplied by its yield factor, base rate and influence factor; then (2) the products of each unit added together. Variations from one parcel to another will be reflected in the values obtained.

Figure 1 shows the land value calculations on a *property record card* for a sample 160-acre tract.[3] One of the map units is 2 acres of Crosby soil (CrA) (yield factor, .89) presently in woods (influence factor, -80%). Its cash value is determined as follows:

Base rate /acre	x	Yield factor	=	Adj. rate /acre	x	No. acres	=	Ex-tended value	x	Influ-ence factor	=	True cash value
$450	x	.89	=	$401	x	2	=	$802	x	.2(-80%)	=	$160

Each soil-land type combination is calculated in like fashion and their cash values summed. The assessed valuation is then one-third of that total ($76,900 in Figure 1 ÷ 3 = $25,633).

Example for Counties Using General Soil Maps

General soil association maps are being used for reassessment in counties not having modern detailed soil surveys published before September 1976. The reason is to allow for consistent use of soil ratings across the state, which further assists in the statewide equalization process.

The general soil map's small scale (a county is printed on one side of a 17" x 11" sheet of paper) does not allow for locating individual detailed soil map units. A parcel of land is, therefore, rated according to the estimated corn yield for the *soil association* in the area where the parcel falls. Estimated corn yield for each soil association is based on the average of the yield estimates for each different soil type in that association.[4]

Admittedly, use of a county general soil map presents difficulties in terms of individual farm valuation. For instance, a soil association composed of both level soils (higher estimated yields) and sloping soils (lower estimated yields) was ascribed a corn yield rating according to the proportions of these soils averaged over the entire area occupied by the association.

But chances are, an individual farm has higher or lower proportions of different soils compared with the association average—a discrepancy not accounted for using general soil maps. Therefore, counties using these maps have some possibilities for adjustments to valuation resulting from greater-than-average areas of sloping soils (see next section).

Although problems do exist in the use of general soil maps, their valuation figures should compare reasonably well with those from detailed soil surveys. And certainly, they provide for more equitable assessment than the 'eye-ball' method.

The procedure for valuing a farm tract using a county general soil map is similar to that using the detailed soil survey. Figure 2 shows the record card calculations for the same 160-acre tract as in Figure 1. One specific parcel is 6 acres of open, non-tillable land (influence factor, -60%), which the general map shows to be in an area identified as Soil Association No. 66, Fincastle-Ragsdale association (yield factor, 1.12). Just as for detailed soil map units, the true value is calculated as follows:

Base rate /acre	x	Yield factor	=	Adj. rate /acre	x	No. acres	=	Ex-tended value	x	Influ-ence factor	=	True cash value
$450	x	1.12	=	$504	x	6	=	$3024	x	.4(-60%)	=	$1210

Again, total value of the 160-acre tract is the sum of each parcel that differs in soil association and/or land-type class. Assessed valuation of the Figure 2 example is $24,983 ($74,950 ÷ 3). Notice how close these valuation figures are to those derived using the detailed soil survey. This will often be the case, with the actual tax difference insignificant.

POTENTIAL ADJUSTMENTS TO VALUATION

The question of adjustments should be taken up individually with county assessors. Adjustments for excessive slopes are possible for counties using general soil maps. Adjustments can also be made for open, tillable land having permanent or uncontrollable hazards—e.g., (1) a bottomland soil, normally high-yield rated, that floods often enough to prevent agricultural operations; or (2) a depressional soil, again normally given a high-yield rating, that is undrainable due to lack of an outlet.

[3] Property record cards for each land tract are on file at your assessor's office.

[4] Data on the soil composition of each association and the methods used to determine this are given in the *User's Guide to the County General Soil Maps of Indiana* (AY-50 Series Supplement).

LAND TYPE		ACTUAL FRONTAGE	EFFECTIVE FRONTAGE	EFFECTIVE DEPTH	DEPTH FACTOR	BASE RATE	ADJUSTED RATE	EXTENDED VALUE	INFLUENCE FACTOR	TRUE CASH VALUE
F FRONT LOT		.							[ ] %	
R REAR LOT		.							[ ] %	
1 PRIMARY IND/COMM SITE		.							[ ] %	
2 SECONDARY IND/COMM SITE		.							[ ] %	
3 UNDEVELOPED				SQ FT					[ ] %	
4 OPEN TILLABLE										
5 OPEN NON-TILLABLE		SOIL ID	ACREAGE		FACTOR					
6 WOOD/WASTELAND	4	Bs	90.		1.23	450	554	49860	[ ] %	49860
61 PUBLIC ROAD	4	CrA	60.		.89	450	401	24060	[ ] %	24060
7 HOME SITE	5	Bs	4.		1.23	450	554	2216	[-] 60 %	890
8	5	CrA	2.		.89	450	401	802	[-] 60 %	320
9	6	Bs	1.		1.23	450	554	554	[-] 80 %	110
0	6	CrA	2.		.89	450	401	802	[-] 80 %	160
			.						[ ] %	
	7		1.					1500	[ ] %	1500
			.						[ ] %	
			.						[ ] %	
TOTAL ACREAGE			160.					TOTAL TRUE CASH LAND VALUE		76900

Figure 1. Example of land value calculations using detailed soil survey map data.

LAND TYPE		ACTUAL FRONTAGE	EFFECTIVE FRONTAGE	EFFECTIVE DEPTH	DEPTH FACTOR	BASE RATE	ADJUSTED RATE	EXTENDED VALUE	INFLUENCE FACTOR	TRUE CASH VALUE
F FRONT LOT		.							[ ] %	
R REAR LOT		.							[ ] %	
1 PRIMARY IND/COMM SITE		.							[ ] %	
2 SECONDARY IND/COMM SITE		.							[ ] %	
3 UNDEVELOPED				SQ FT					[ ] %	
4 OPEN TILLABLE										
5 OPEN NON-TILLABLE		SOIL ID	ACREAGE		FACTOR					
6 WOOD/WASTELAND	4	66	88.		1.12	450	504	44352	[ ] %	44350
61 PUBLIC ROAD	4	64	60.		.99	450	446	26760	[ ] %	26760
7 HOME SITE	5	66	6.		1.12	450	504	3024	[-] 60 %	1210
8	6	64	3.		.99	450	446	1338	[-] 80 %	270
9			.						[ ] %	
0	4	66	2.		1.12	450	504	1008	3 [-] 15 %	860
			.						[ ] %	
	7		1.					1500	[ ] %	1500
			.						[ ] %	
			.						[ ] %	
TOTAL ACREAGE			160.					TOTAL TRUE CASH LAND VALUE		74950

Figure 2. Example of land value calculations using general soil map data.

One particular advantage for those in counties using the detailed soil survey is that problems like the above can be noted at the time a farm is visited by the assessor. This would reduce trips to the assessor's office or requests for appeals.

Land valuation data, like that shown in Figures 1 and 2, now appear on your property records, which you may inspect. Since recording and calculating errors are possible, don't hesitate to check the data on your property cards. Also know that, while you may seek a *downward* adjustment in land valuation, there is no requirement for an *upward* adjustment of land 'better' than the soil association average.

SUMMARY

Indiana is following an innovative path in using soil maps for agricultural land reassessment. Any assessment system is subject to some criticism, especially where a single parcel is concerned. However, the use of soil maps provides numerous advantages over the earlier, more subjective methods. In addition, a farmer can easily check his reassessment since soil maps are readily available.

Completion of modern detailed soil surveys for all of Indiana's 92 counties will one day eliminate the necessity of using general soil maps for individual parcel valuation. Fuller assurance of equitable reassessment is the greatest advantage that the soil survey can provide.

Detailed soil surveys, county general soil maps and other useful information on the characteristics of soils may be obtained through your local Cooperative Extension Service or Soil Conservation Service offices.

(Soils-Classification) NEW 3/79

Cooperative Extension Work in Agriculture and Home Economics, State of Indiana, Purdue University and U.S. Department of Agriculture Cooperating. H. G. Diesslin, Director, West Lafayette, Ind. Issued in furtherance of the Acts of May 8 and June 30, 1914. It is the policy of the Cooperative Extension Service of Purdue University that all persons shall have equal opportunity and access to its programs and facilities without regard to race, religion, color, sex or national origin.

LEGISLATIVE SERVICES AGENCY
Office of Fiscal and Management Analysis
200 W. Washington Street, Suite 302
Indianapolis, Indiana 46204-2789
(317) 233-0696
(317) 232-2554 (FAX)

MEMORANDUM

To: Interested Parties

From: Bob Sigalow

Re: Soil Productivity Factors

Date: February 15, 2012

The Department of Local Government Finance (DLGF) released new soil productivity factors on February 2, 2012. These factors are intended for use in farmland assessments beginning with the 2012 Pay 2013 tax year. This memo describes an analysis of the new factors.

Each farmland assessment begins with the base rate which is $1,500 per acre for Pay 2012 and $1,630 for Pay 2013. The base rate is then adjusted by the soil productivity factor and influence factors to calculate the assessed value for a particular parcel. Each parcel may have multiple soil types.

LSA's property tax database contains detailed land data from most counties. It was determined that the land data for 69 counties could be used in this analysis. Therefore, the following analysis reflects estimated changes only in those 69 counties. The 69 included counties represent 77.6% of the total farmland acreage and 79.6% of the Pay 2012 farmland AV.

The Pay 2012 soil productivity factors range from 0.5 to 1.28 with an acreage-weighted average of 0.958. The Pay 2013 factors will range from 0.5 to 1.66 with a weighted average of 1.203, or a 25.5% increase in the average.

The new soil productivity factors were introduced into LSA's property tax model to estimate the resulting tax shift for taxes payable in 2013. For the 69 counties, farmland net taxes are estimated to increase by about $45.7 M, or 18.5% over the estimated 2013 net tax using the old soil productivity factors. Net taxes for all other property would decline. There would be an overall total increase in net taxes of $8.2 M.

Circuit breaker losses for local civil taxing units and school corporations would fall by $9.8 M and TIF proceeds would decline by $1.6 M. The following table shows the results by property class.

Interim Study Committee on
Agriculture--Meeting
October 22, 2012

Exhibit D

Estimated Change in 2013 Net Taxes for 69 Counties From Implementation of New Soil Productivity Factors		
Property Type	**Net Tax Change**	**Percent Change**
Farmland	$ 45.7 M	18.5%
Homesteads	$ -14.2 M	-1.2%
Apartments	$ -0.2 M	-0.2%
Other Residential	$ -3.8 M	-0.8%
Ag Business (except Farmland)	$ -3.9 M	-4.6%
Other Real Property	$ -6.8 M	-0.7%
Personal Property	$ -8.5 M	-1.5%
Total	**$ 8.2 M**	**0.2%**

The estimated change in Pay 2013 net taxes on farmland for each of the 69 included counties is contained in the attached report. All 69 counties have estimated increases. The smallest increase is 10.5% in Benton County and the largest is 33.0% in Crawford County.

If it is assumed that the experience for the 69 included counties is representative of the expected changes statewide, then the estimated statewide increase in Pay 2013 net taxes for farmland can be estimated to be about $57.4 M.

Soil Productivity Factor Updates
69 Counties

		Estimated Pay 2013 Farmland Net Tax			
Cnty	County	Old Factors	New Factors	Tax Change	% Change
01	Adams	4,581,581	5,535,800	954,219	20.8%
02	Allen				
03	Bartholomew				
04	Benton	4,982,400	5,504,285	521,885	10.5%
05	Blackford	2,120,663	2,654,298	533,634	25.2%
06	Boone				
07	Brown	160,919	195,308	34,389	21.4%
08	Carroll	4,213,814	4,879,169	665,355	15.8%
09	Cass	5,617,168	6,517,490	900,322	16.0%
10	Clark				
11	Clay	3,263,133	3,693,573	430,440	13.2%
12	Clinton	5,771,439	6,676,727	905,288	15.7%
13	Crawford	1,191,591	1,585,039	393,447	33.0%
14	Daviess	5,059,134	5,978,354	919,220	18.2%
15	Dearborn	1,469,542	1,818,784	349,242	23.8%
16	Decatur	3,288,964	3,884,110	595,146	18.1%
17	DeKalb	3,122,180	3,954,586	832,405	26.7%
18	Delaware				
19	Dubois	3,140,232	3,671,962	531,730	16.9%
20	Elkhart				
21	Fayette	2,861,574	3,590,820	729,246	25.5%
22	Floyd				
23	Fountain				
24	Franklin	2,105,928	2,569,470	463,542	22.0%
25	Fulton	3,597,364	4,234,832	637,468	17.7%
26	Gibson	5,280,607	6,198,363	917,757	17.4%
27	Grant	5,232,143	6,294,094	1,061,951	20.3%
28	Greene	3,749,258	4,389,522	640,264	17.1%
29	Hamilton	4,047,138	4,704,977	657,839	16.3%
30	Hancock	4,612,907	5,361,167	748,260	16.2%
31	Harrison				
32	Hendricks	4,831,042	5,695,903	864,861	17.9%
33	Henry	5,468,639	6,793,280	1,324,641	24.2%
34	Howard	4,477,845	5,344,330	866,485	19.4%
35	Huntington	4,173,450	5,034,776	861,325	20.6%
36	Jackson				
37	Jasper	1,197,826	1,479,494	281,668	23.5%
38	Jay	5,053,940	6,254,447	1,200,507	23.8%
39	Jefferson	2,890,591	3,548,443	657,852	22.8%
40	Jennings				
41	Johnson	3,514,987	4,114,415	599,428	17.1%
42	Knox	5,630,424	6,473,314	842,890	15.0%
43	Kosciusko	4,468,846	5,412,226	943,381	21.1%
44	LaGrange	2,268,217	2,818,376	550,159	24.3%
45	Lake	3,608,156	4,629,153	1,020,997	28.3%
46	LaPorte				
47	Lawrence				
48	Madison	6,545,450	7,730,630	1,185,180	18.1%
49	Marion				

Soil Productivity Factor Updates
69 Counties

		Estimated Pay 2013 Farmland Net Tax			
Cnty	County	Old Factors	New Factors	Tax Change	% Change
50	Marshall				
51	Martin				
52	Miami	3,898,223	4,587,268	689,045	17.7%
53	Monroe				
54	Montgomery	6,406,810	7,546,324	1,139,514	17.8%
55	Morgan	1,681,773	1,927,295	245,523	14.6%
56	Newton	5,646,351	6,522,146	875,795	15.5%
57	Noble	4,007,990	4,854,335	846,345	21.1%
58	Ohio	166,811	197,026	30,215	18.1%
59	Orange				
60	Owen	2,537,416	3,133,118	595,702	23.5%
61	Parke	3,101,220	3,530,641	429,421	13.8%
62	Perry				
63	Pike	2,639,207	3,143,246	504,039	19.1%
64	Porter	2,549,180	3,071,649	522,469	20.5%
65	Posey	4,148,985	4,870,986	722,001	17.4%
66	Pulaski				
67	Putnam	3,976,166	4,680,591	704,424	17.7%
68	Randolph	5,862,538	6,785,528	922,990	15.7%
69	Ripley	2,787,365	3,400,880	613,515	22.0%
70	Rush	4,734,329	5,331,147	596,818	12.6%
71	St. Joseph				
72	Scott				
73	Shelby	4,441,958	5,016,712	574,754	12.9%
74	Spencer	3,249,543	3,863,418	613,875	18.9%
75	Starke	2,573,963	3,061,601	487,638	18.9%
76	Steuben	1,453,581	1,821,576	367,995	25.3%
77	Sullivan				
78	Switzerland	716,507	883,566	167,059	23.3%
79	Tippecanoe	4,580,388	5,486,654	906,266	19.8%
80	Tipton	3,964,971	4,440,594	475,623	12.0%
81	Union	2,251,533	2,655,670	404,138	17.9%
82	Vanderburgh	1,218,688	1,420,967	202,279	16.6%
83	Vermillion	2,748,027	3,275,382	527,355	19.2%
84	Vigo	3,697,553	4,423,609	726,055	19.6%
85	Wabash	3,068,525	3,640,058	571,533	18.6%
86	Warren	3,683,225	4,083,290	400,065	10.9%
87	Warrick	2,344,064	2,810,937	466,873	19.9%
88	Washington	4,191,045	4,964,041	772,996	18.4%
89	Wayne	2,555,189	3,273,740	718,551	28.1%
90	Wells	3,421,342	4,038,226	616,885	18.0%
91	White	5,576,483	6,409,610	833,128	14.9%
92	Whitley	3,424,486	4,214,416	789,930	23.1%
	Total	**246,904,525**	**292,587,764**	**45,683,239**	**18.5%**

Minimum Change	10.5%
Maximum Change	33.0%

Report from the Locally Grown Working Group

In an effort to assist the Interim Study Committee on Agriculture with the charge of studying the following topics, a group called The Locally Grown Working Group was formed to consider the charge and make recommendations to the Study Committee for consideration. The Interim Study Committee was charged with studying the following topics:

A. Obstacles to local food production, processing, and distribution in Indiana.
B. Encouragement for farmers and residents to produce, process, and distribute locally grown food.

As the group began discussion, there were a few important points identified regarding local food:

- It is not just a fad; it is a growing trend. It is not a replacement for our current food systems but a viable alternative for many.
- It has real economic impact and the impact is rapidly growing.
- Challenges encountered have a very diverse and far-reaching impact. Because of this diverse impact, an action to address one problem can have unintended consequences that affect other areas.

As with many topics, real progress on this issue will require thoughtful consideration by a diverse group of stakeholders over a long period of time; but it is critical that real progress be made. We appreciate the opportunity provided by this Study Committee to formally begin that process. We believe most of the short-term considerations will have little to do directly with the General Assembly but recognize that interest and support from individual members of the General Assembly will certainly help to underscore the importance of those topics. We also realize that issues may arise in the normal course of work in the General Assembly that would be connected to the activity of this informal Working Group. We hope to establish a comprehensive process for productive consideration to occur.

We believe that addressing issues related to local food is not only important to individual consumers and producers but to the Indiana economy. With that observation in mind, several members of the Working Group plan to formalize a process for continuing this discussion into the future.

Here are a few initial observations of the working group:

Key Challenges and Opportunities to Pursue:

Short Term

1. Quantify the economic impact and potential of locally grown foods. [Involve Purdue/economist; review Ken Meter's Hoosier Farmer study]
2. How might we create cooperation between regions in forwarding locally grown initiatives, work, and successes? [Working Group]
3. Quantify demand for locally grown across the state? [Purdue/economist]
4. Educate consumers on the benefits of purchasing Indiana agricultural products. [Dept. of Ag. (Jill)]

5. Incentivize public institutions (schools and universities) to purchase locally grown foods. [Legislative]
6. Facilitate the growth of new and diversified producers. [Dept. of Ag.; Purdue Ext.; Grower Associations]
7. Re-establish direct commerce between producers and consumers. [Health Department; BOAH]
8. Reduce inconsistencies in enforcement by local health departments. [Health Department]

Long Term

1. Facilitate the aggregation of local food products including getting food to food banks. [Working Group]
2. Resurrect/recreate infrastructure in the state to process and add value to locally grown foods all year long. [Working Group]
3. Make meat and poultry inspection available for small producers. [BOAH; Legislative]

Those people involved in the Locally Grown Working Group Discussions:

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Rep. Sue Ellspermann, State Representative District 74
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