



Reclassification of agricultural land for assessment purposes in Teton County
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Abstract:

The purposes of this study were (1) to provide a brief summary of experience in classifying land for assessment purposes in the United States, (2) to present a detailed account of the Teton County land reclassification, and (3) to give an economic evaluation of the Teton County reclassification.

The review of land classification for assessment purposes in the United States showed that the usual practice was to base the classification primarily on the inherent characteristics of the soil. This practice received favorable comment in the literature reviewed.

The classification of Teton County was developed from a reconnaissance soils survey supplemented with historical yield data and with data on experiences of operators. Land was classified according to its probable best use# General conclusions regarding classification are: 1. A productivity classification of land is essential to equitable apportionment of land taxes.

2. Land classification for assessment purposes should be based on a map which reflects relative productive capacity of various soil types#
3. Land class intervals should be established on the basis of productivity, not on the basis of dollar valuations.
4. Classification of land on the basis of present use is most satisfactory. Provision should be made for keeping classification in agreement with land use.
5. A schedule of values must be adopted and applied to the respective land classes in order to make use of a land classification for assessment purposes.
6. Taxpayers should be informed of purposes and procedures in land classification.
7. Great care must be exercised in arriving at a productivity valuation of land for assessment purposes in order that assigned values will reflect relative income producing power of each land class.

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General conclusions regarding classification are:

1. A productivity classification of land is essential to equitable apportionment of land taxes.
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PART I. INTRODUCTION

Background

Problems in the assessment of farm lands have long challenged students and have long plagued farmers. Findings of assessment studies have focused attention on the following criticisms of Farm assessments:

"Two principal weaknesses in the present system of assessing farm lands seem to be largely responsible for inequalities which exist among various grades of farm and grazing land. They are: (1) lack of adequate classification of land for assessment purposes, and (2) lack of information and appreciation of the large differences between economic values of the poorer and the better grades of land."^{1/}

Along this same vein, another writer has said:

"One of the difficulties in tax assessment, revealed by numerous studies in various parts of this country and Canada, is the tendency to overassess the poor land compared with the good land. Assessments concentrate too close to the average, the excellent farms being under-assessed and the poor farms overassessed, a situation contrary to the intent of the assessment which is supposed to provide for taxation in proportion to value. One of the important contributions that can be made in taxation, therefore, is improvement in assessment achieved through more accurate classification."^{2/}

The classification of agricultural lands on the basis of productivity gives promise of alleviating inequalities in assessment. Teton County has been basing assessment on a land classification designed for that purpose. In this study, the Teton County classification will be presented in detail, with special attention given to the bases used in classifying land and to

^{1/} Renne, R.R., "Land Classification as an Aid in Real Estate Assessment", in The Classification of Land, Montana Agricultural Experiment Station Bulletin 421, December 1940, p.80.

^{2/} Murray, William G., Farm Appraisal, The Iowa State College Press, Ames, Iowa, 1940, p.188.

the economic results of the classification. Other land classifications suited to assessment purposes will be briefly presented.

Purposes of the Study. In this study the purposes will be:

- (1) To provide a brief survey of experiments in land classification for equitable tax assessment.
- (2) To present all pertinent facts related to reclassification of agricultural lands in Teton County.
- (3) To analyze evidence which will help in evaluating results of Teton County reclassification.

Procedure in the Study. The survey of experiments in land classification will be considered first. The evolution of the productivity classification developed in Teton County will then be traced. Lastly, an evaluation will be made of economic results attributable to employment of the classification in Teton County.

Land Classification in Various States

For many years, soils men have been conducting their reconnaissance surveys, and for many years economists have been developing their appraisal tools and techniques. A productivity classification of agricultural lands is a logical outcome of these two pieces of work. The first one is a survey of the inherent characteristics of the soil. The other is a consideration of man's relationship to the soil.

"There are two general aspects to the problem of land classification: (1) the natural classification of land types on the basis of the inherent qualities of the land and (2) the practical classification of land into categories defined in such a way as to achieve the particular objective for which it is needed.

"The objectives in practical land classification have been variously stated, depending on the special problems of the moment and particularly upon the experience of the one

advancing the proposals. As far as rural lands are concerned, there are two general, but not mutually exclusive, problems which can probably best be satisfactorily solved with a land classification: (1) the equalization of taxation on land according to the productive capacity of the land, and (2) the planning of land use. The second objective may simply imply the accumulation of data for general recommendations, or for the use of people on the land, or it may imply the accumulation of data and its detailed geographic expression for some method of rural zoning or other public policies with respect to land use.^{1/}

New York. In New York, economic studies of land utilization have been made for approximately twenty counties.^{2/} The type of classification employed was adapted to the planning of land use. Land was usually placed in five classes, although six classes are sometimes used in this system. Land least suited to agriculture was put in Class I; land best suited to agriculture was put in the highest class. In this work an attempt has been made to indicate relative profitableness of farming different types of soil. This led to a study of abandoned farms which was instrumental in the State purchase of abandoned land and in the beginning of a reforestation program. Classification relied heavily on amount and condition of agricultural capital; the theory was that well-built-up, well-maintained farmsteads evidenced an area well suited to agriculture.

Virginia. Virginia has many counties classified. Like the New York classification, the Virginia land classification was unsuited for use in arriving at assessment values. It serves rather as a guide to land use.

^{1/} Kellogg, Charles E., and Ableiter, J. Kenneth, A Method of Rural Land Classification, United States Department of Agriculture Technical Bulletin, No. 469, February 1935, p.2-3.

^{2/} See Lewis, A.B., An Economic Study of Land Utilization in Tompkins County, New York (Cornell) Agricultural Experiment Station Bulletin 590, 1933.

Wisconsin. Classification of land in Wisconsin is generally associated with zoning and land use. A 1931 Law required assessors to classify real estate into six classes:

"Since 1925, the assessment roll has required that real estate be classified into six groups, namely: (a) residential; (b) mercantile; (c) manufacturing; (d) agricultural; (e) marsh, cut-over, and waste; and (f) timber lands. The last three classes are further subclassified as follows: agricultural, grades 1, 2, and 3; wild hay and pasture; class (e), marsh, cut-over good, cut-over poor, waste; timber, mixed timber, wood. This change in the roll resulted from a change in policy on the part of the Tax Commission rather than from legislative enactment. Not until 1931 was this classification written into the statutes. The law passed in 1931 merely gives legal recognition to what had already become an accomplished fact."^{1/}

Legal status for the Wisconsin classification was established before the State Tax Commission began classification work. The classification plan was used by the Commission as an aid in determining equitable taxation values for districts and in facilitating equitable assessment between districts. Although assessment is done by township assessors, there is supervision by district deputy assessors. A definite function of supervision is the equalization of valuation between assessment districts. Supervisors of assessment districts break down sales of real estate into real estate classes in order to make recommendations to the assessors.

In requiring a land classification and then marshalling data to aid in assigning values to classes, the Wisconsin approach to equitable assessment strikes at the crux of the problem. Of questionable value would be the

^{1/} Krueger, L. B., "Classification of Farm Lands for Assessment Purposes in Wisconsin," Journal of Land and Public Utility Economics, VIII, No. 2 (May 1932) p.116.

classification by townships, especially since such a classification is mainly dependent on judgment. The breakdown of farm real estate sales and the calculation of land class values has merit because it is done only for a homogeneous area. Assessors have an opportunity to study the classification and to note the approximate values for each class which provides them with a pattern.

In spite of the grave criticisms which might be raised to the Wisconsin assessment procedure, a more equitable assessment probably has resulted from its use. The Wisconsin approach is very significant since it resulted from a need for a sound tax base. When those charged with the responsibility of assessing land sought a scientific foundation for that assessment, land classification became a must and the assignment of values became the second major task.

A paragraph from the reference given is pertinent:

"Classification of farm real estate for purposes of taxation is not advanced here as an easy way out. The assessment problem centers around the corner stone of economics--namely, value and valuation. There is not now and never has been any royal road to values. The time will perhaps never come when purely objective standards can be established on the basis of which real estate can be appraised without the element of human judgment entering into the equation. It is maintained here, however, that an adequate comprehensive classification of farm real estate is at present the only feasible method by which elements contributing to the value of farm real estate can be evaluated and measured on a comparative basis, which after all is the important thing in an equitable assessment."^{1/}

Kansas. In 1938, an entirely new system of assessment was introduced in Trego County, Kansas, by Worden R. Howat. Essentials of the plan

^{1/} Krueger, Ibid., p. 119

as given by its author follow:

"The fifteen men were called in who were to be the deputy assessors . . . We first took an acre of average tillable land, figured cost of production of the various crops adapted to this county and these were calculated, which gave us an average price of the returns on the investment. We then took an average acre of exclusive nontillable pasture land and applied the various ways of utilizing same, as gain made by steer at average price per pound, cow raising calf and sale of calf, and by milking cow, selling milk and cream, etc. Computation of these figures gave us average revenue which in comparison to average acre of tillable land resulted in a ratio of 15 to 6 being adopted."^{1/}

"We then proceeded to classify, using as a base what we termed an average acre in both classes. We designated average as 100% with above mentioned in the two classes respectively. From that point we advanced to 120% as a high and decreased below average to 70% as a low, all cases of classification to be based on the assessor's judgment."^{2/}

As is usual in attempts at developing an equitable assessment, the Trego County men worked out a system of land classification and a schedule of values for assessment purposes. After these major steps, the total computed valuation of property was modified by the consideration of advantages and disadvantages of geographical location of property. Since the moisture is less and the wind erosion is greater as one goes from east to west in the county, the center range was taken as neutral, and to the land in each successive range eastward from center, an additional two percent of computed valuation was added. An additional two percent was subtracted

^{1/} An average acre of nontillable pasture land was given a valuation equal to 40 percent of the valuation assigned to an average acre of tillable land.

^{2/} Quoted by Harold Howe in "A Brief Description of the Assessment Plan Used in Trego County, Kansas", Unpublished, December 15, 1943

from the computed valuation of land on each successive range westward from the neutral center range.

The distance to market was the only economic factor having influence on valuation which was considered. Here again a neutral position was located. At six miles from market, no percentage addition or subtraction to property valuation was made. For each mile nearer market, an addition of three percent of computed valuation was made; for each mile beyond six, three percent of computed valuation was subtracted.

The adoption of this assessment procedure changed the assessor's assignment. His job became that of making a land classification. Land was always classified according to present use--never according to estimated use capability. Once the classification was made, determined values were applied to classes and percentages were used to take care of the other influences considered--in this case, rainfall and distance to market.

The following is from an appraisal of the Trego County plan:

"Assessment of real estate in Trego County is more equitable under the new plan than under the old . . .

"The writer makes his statement that the plan now used is more equitable than the old because the new plan allows for variation in values based on objective factors which the citizens of the county recognize as factors influencing values. The plan would be more equitable than the old for that characteristic alone. (The old plan provided no uniform objective classification of land.) But there are other characteristics of the new plan which also make it a distinct improvement over assessment of real estate found elsewhere in the state. They are: (1) Careful study was given to the value of an average acre of tillable land and an average acre of pasture land. (2) Every acre in each farm was accounted for on the standard form used by the deputy assessor. (3) The assessment was uniformly done throughout the county. (4) The large map with assessed values thereon was, and is, available for inspection by anyone.

This one improvement alone would mark Trego County as having taken a step forward in assessment practice."^{1/}

There is a marked similarity between the Trego County Plan and the Wisconsin assessment Procedure. In both cases, classification was left to the assessor, but to make classification more uniform, assessors and supervisors worked together in developing tools and techniques. The assessors were provided with guides to land class values. In Wisconsin this service was more in the way of a suggestion than was the case in Trego County, Kansas. Beyond these two fundamental steps, there was little similarity in the assessment systems, for in Wisconsin each assessor made his appraisal of economic factors rather than depending on a rigid formula adopted by the group.

North Dakota. Another classification plan is the one developed in North Dakota. Work done in McKenzie County affords an illustration of land classification for the purpose of arriving at equitable assessment. The procedure followed in working out a classification of agricultural lands in this County is as follows:

"The whole procedure as accomplished in McKenzie County can be generalized into four steps: (1) accurate mapping, in detail, of the important physical features of the land; (2) the determination of the natural productivity of each important combination of these physical features (the natural land type); (3) the determination of the use group (or combination of use groups) to which the various social land units belong; and (4) the evaluation or rating of each individual tract of land according to its capabilities within its use group."^{2/}

^{1/} Howe, Harold, "A Brief Description of the Assessment Plan Used in Trego County, Kansas," Unpublished, December 15, 1943.

^{2/} Kellogg, Charles E., and Ableiter, J. Kenneth, A Method of Rural Land Classification, United States Department of Agriculture Technical Bulletin No. 469, February 1935, p. 8.

A brief explanation of these four steps may be pertinent. The map was based on the inherent characteristics of the soil. Although a revision of the productivity valuation would have to be made periodically, the map could be used for an indefinite period. To determine the natural productivity of the land types, production records were examined, and the people familiar with the land were consulted. After careful study, the land type selected as best for crops was designated as 100 percent. Percentage figures for other land types were arrived at by making a comparison of each type with the land best suited for crops. Thirty percent was taken as top for grazing land, and the same system was used in arriving at percentage figures for other types of grazing land. Rating was made by forty-acre tracts for the determination of the use group. Consideration was given to the farm as a unit and allowances were made for isolated areas of either crop or grazing land. Land was rated according to its capabilities within its use group. A system was devised whereby land was graded according to distance from market, to kind of road provided, to stoniness, and to other such factors. Finally, a percentage figure was established for assessment valuation.

South Dakota. Another illustration of land classification used in arriving at an equitable assessment of agricultural lands is that used in Hand County, South Dakota.^{1/} This classification was based on a reconnaissance soils survey provided by the Soil Conservation Service. Economic

^{1/} Anderson, Norris J., Assessment Problems and Procedure in South Dakota, South Dakota Agricultural Experiment Station Bulletin 355, August 1941.

factors were considered for each 160-acre tract. One noticeable result of using the valuations developed in this way was the lessening of differences in valuation per acre between adjoining townships.

Iowa. Another approach to land classification was made in Nevada Township, Story County, Iowa, 1935-36.^{1/} Work was done as a joint project of the Iowa Agricultural Experiment Station and the Resettlement Administration. "This study was made with the primary purpose of developing and testing a method of economic land classification which would be suitable for use under conditions in Iowa and similar regions of the Corn Belt."^{2/}

Two maps of the township were prepared--one on land classification and one on land use. Land classification was based on the inherent characteristics of the soil, including such factors as soil type, slope, and erosion. Productivity ratings were assigned to the land classes. People familiar with the area were consulted as an aid in estimating yield for classes. In order to have all land on a comparable basis, one bushel of corn was taken as equivalent to one feed unit. Other crops, and pasture, were then converted to feed units. To determine the productivity rating, average crop yields for each year of the practiced rotation were converted to feed units. The total feed units were then divided by the number of years in the rotation.

^{1/} Englehorn, A. J., Land Classification as a Basis for Land Appraisal And Equalization of Tax Assessments, "Report on the Land Classification Study in Nevada Township, Story County, Iowa", United States Resettlement Administration, Land Use Planning Publication 8, December 1936.

^{2/} Ibid, p. 1.

Using a corn-corn-oats rotation on a Webster loam, cropland class 12A1 had a productivity rating of 43.1.^{1/}

Three major land uses were mapped: (1) cropland including rotation pasture, (2) permanent pasture, and (3) woodland. Data on farm buildings were gathered. Farm boundaries were shown on the map.

When productivity ratings had been assigned for all land classes and land use had been mapped, calculation of average productivity ratings for farms was possible. This calculation was done by superimposing the land classification map on the land use map and then using a planimeter to measure each use-class area. By applying the derived productivity rating to the measured acreages and then summing all products, total productivity rating for the farm was determined. This figure divided by acres in the farm gave the average per acre productivity rating, a rating suitable for valuation purposes.

After making the land classification, a comparison was made between productivity valuation and assessed valuation of the land. Speaking of the tax assessment, Mr. Englehorn said that it did "seem to follow somewhat the productivity of the land." But he went on to say that this may be an exceptional finding, and he made the following remarks:

"It would seem from this study that the productivity of the land should receive more consideration, not only as a basis for tax assessments, but also whenever appraisal values are placed on land. An adequate system of land classification

^{1/} Corn yields were estimated at 55 bushels per acre and oat yields at 45 bushels per acre on the Webster loam class. A bushel of oats was rated at 43 percent of a bushel of corn. Two years of corn yields 110 units; one year of oats yields 19.4 units. The sum of the units for three years is 129.4, and average yearly production of units is 43.1.

seems indispensable for use in achieving a reasonable degree of uniformity and equitableness in tax assessment and land appraisal. Tax assessments as now made are haphazard and generally are far from equitable. Only a slight variation may be found as between tax assessments on poorly productive and highly productive lands. This study would indicate that if land is classified in enough detail so that variations in productivity may be detected, basis for true and accurate tax assessments might be derived."^{1/}

Nebraska. A Nebraska study affords an illustration of a fairly recent approach to the problem of land classification. Attention was directed to the need for "developing more effective systems of land classification and evaluation . . ."

"Correct land use and conservation, equitable assessments and appraisals, and economic and social stability are dependent basically on sound land evaluation . . ."

"It is the object of this paper to present a method of classifying and evaluating the soils as mapped in regular soil surveys on the basis of land types, which are here defined as areas having reasonably similar productivity and use suitabilities. The standards used to differentiate land types will vary according to the desired objectives, but any material difference in yield, or in practices necessary to maintain a desirable level of productivity, will justify recognition of land types."

"The materials necessary for the procedure in this study are: (1) county soil survey maps and reports, (2) detailed land-use, slope, and erosion maps for selected farms or areas, (3) crop acreage estimates by soil types, and (4) average county production estimates."^{2/}

The land type considered the most productive was rated as 100. When the classification was complete, all other land types had been given a

^{1/} Englehorn, Ibid, p. 24

^{2/} Anderson, Arthur, Nelson, A.P., Hayes, F.A., and Wood, I.D., A Proposed Method for Classifying and Evaluating Soils on the Basis of Productivity and Use Suitabilities, Nebraska Agricultural Experiment Station Research Bulletin 98, May 1938, p. 3.

relative percentage rating by comparison with this most productive land. Corn was used as a common denominator of feed crops, and yields of the various crops were converted to feed unit equivalents. When slope and erosion were considered for each soil type, 52 conditions were recognized and given crop ratings. Of these, 39 conditions were sufficiently different, because of yield or use suitabilities, to be considered land types. Fifty-six conditions were given a pasture rating.

Average county production estimates were used to check the reliability of derived yields for each crop. The derived yield figure for each land type, when weighted according to acreage in the County, gave a production total equal to the average County production estimate.

The following application of this method was suggested:

"Productivity and use estimates are fundamental to effective systems of land classification and evaluation. Such estimates involve not only a detailed study and interpretation of soil factors, but all other environmental conditions affecting crop production.

"Such analyses and estimates would be particularly valuable:

1. In the development of use suitability classifications for such purposes as taxation assessment, conservation practices and programs, and individual farm analyses and planning.
2. To public and private agencies and individuals for land purchase and loan purposes.
3. In general specific programs of research, education, extension, and action designed to bring about more effective land-use practices."^{1/}

The Nebraska classification was developed to demonstrate a workable procedure for arriving at a sound basis for land valuation. The report

^{1/} Anderson, Nelson, Hayes, and Wood, *Ibid.*, p. 34.

neither indicated that the classification was initiated as a base for tax assessment nor that any attempt was made to assign values to productivity ratings and thus contrast classification evaluation with assessed valuation.

Purpose in Studying Teton County Reclassification

Need for Investigation. Little work has been done to evaluate the land classification that was done in Teton County. There are publications giving a brief outline of what has been done in reclassifying the County.^{1/} Nothing has been done about gathering and interpreting evidence in order to evaluate the reclassification for assessment purposes.

Within recent years, Montana Agricultural Experiment Station bulletins have been published which indicate inequalities of assessment and which advance methods for improving assessment.^{2/} Two major evils growing out of present assessment procedure in Montana have been given. These are:

"(1) The failure to assess lands in accordance with its ability to pay (productivity), particularly the tendency to overassess the lower grades; and (2) the lack of any uniformity in assessment procedure among the counties or among various areas of the state."^{3/}

Teton County affords a laboratory for testing some of the hypotheses of tax students and an opportunity for those interested in becoming familiar

^{1/} See Land Use Planning Under Way, United States Department of Agriculture, Bureau of Agricultural Economics, July 1940, p. 12-25. See also "An Agricultural Policy For Teton County, Montana" (a preliminary report), mimeographed, July 1939.

^{2/} See Lord, H.H., Voelker, S.W., and Gieseke, L.F., Standards and Procedure for Classification and Valuation of Land for Assessment Purposes, Montana Agricultural Experiment Station Bulletin 404, June 1942. See also Renne, R.R., and Lord, H.H., Assessment of Montana Farm Lands, Montana Agricultural Experiment Station Bulletin 348, October 1937.

^{3/} Renne and Lord, Ibid, p. 41.

with one method of attacking these evils of Montana's tax system. As the Teton classification is presented, it will be possible to see to what degree the classification conforms with the ideal advocated by students of the subject. An economic analysis of the Teton County assessment should show the economic merit of assessment based on productivity.

Investigation is timely for there is a strong probability that the tax burden will become increasingly oppressive in the years ahead.^{1/} To help forestall a recurrence of critical county finance conditions, every effort should be made to develop a system of assessment based on farm income. Delinquency will show up on overassessed lands first, and at a time when some lands are not paying their fair share of taxes.

"The contention that the evaluation of land, for whatever purpose, should be governed by its productivity or producing power is generally accepted. It would seem only logical that tax assessments on land should be in accordance with the earning capacity of that land or its ability to pay. When not thus regulated, taxes may be so high that the poorest land is forced into the most exploitative use, thereby creating serious land-use maladjustments, or too low in the case of good land, considering its capability of carrying a larger share of the tax burden."^{2/}

The Problem. This study of land classification in Teton County will be concerned with supplying answers to the following questions:

- (1) How was the land of Teton County classified?
- (2) What are the economic results of the use of this land classification as a base for tax assessment?

^{1/} Halcrow, H. G., Montana County Finances at the End of the War: 1945, Montana Agricultural Experiment Station, Mimeograph Circular 44, June 1946, p. 1.

^{2/} Englehorn, op.cit., p. 16

Methods and Techniques. To answer the question of how the land of Teton County was classified, County records were examined and informed persons were interviewed. To determine the economic results of employing the reclassification for assessment purposed, County records were examined and studies were made of (1) the general tax picture, (2) delinquency, (3) appeals for equalization of assessment, and (4) productivity value correlated with assessed value. Figures and tables are used to facilitate presentation of the material.

