

What is a SPI (Soil Potential Index)?

The **SPI** is available only for open space land in the farmland category, including: permanent pasture, forage crops, horticulture crops (including orchards) and Christmas tree plantations.

SPI is a calculation made at the County Conservation District office which rates soil on a scale of 0-100 based on its capability to produce crops. For example, a rating of 10 would indicate a soil poorly suited to growing crops; a rating of 95 would mean top quality soil with virtually no impediment to crop production. The Conservation District uses USDA Natural Resources Conservation Service soil mapping data to compute SPI for each field, parcel or tract of land. The acreage of each type of soil within the parcel is carefully weighted using a scientifically developed method with proven reliability.

Equalization Ratio

In addition to requiring selectmen or assessors to use SPI data *when provided by the landowner*, the law also requires them to apply the Equalization Ratio to all Current Use values. Each town is assigned an Equalization Ratio by the NH Department of Revenue Administration. Application of the ratio helps to "equalize" a town's assessments to other towns in the state.

Other important information to think about:

- Each town may assess Current Use farmland anywhere in the range of \$25 to \$425 per acre depending upon the value they feel town farmland holds and what the taxpayer can bear per acre valuation.
- Before deciding to apply SPI to your farmland in Current Use, first find out from your town office what they have assessed Farmland in Current Use per acre and what the state has assigned the town for an Equalization Ratio.
- SPI does not need to be submitted to the town unless you, the taxpayer, want it to be. An SPI is for YOUR benefit and should be submitted at your discretion.
- If your town has set the rate per acre lower than \$425 then the SPI may not save you money since SPI can only be applied to the \$425 range.
- If you have further questions regarding the implementation of your SPI application after speaking with the Conservation District and your town office, you may also contact the NH Department of Agriculture at 271-3551 or the NH Department of Revenue Administration at 271-2687.

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Additional Links

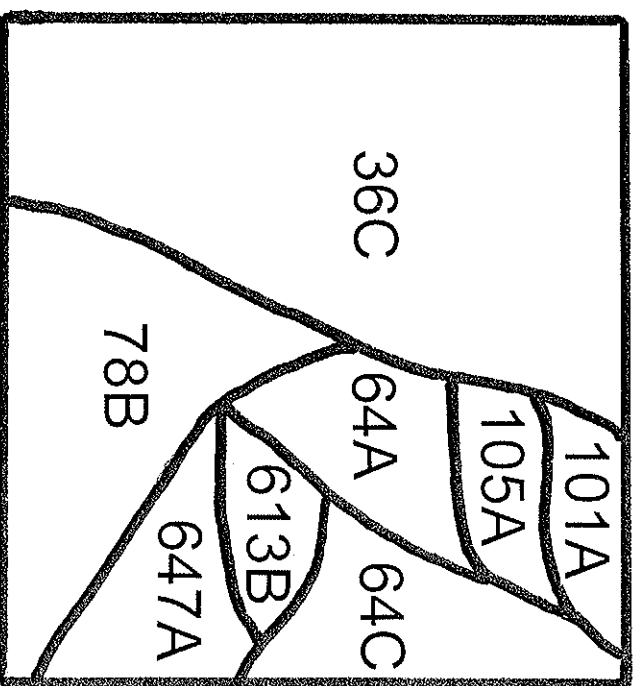
<http://www.nh.gov/scc/index.htm> New Hampshire Department of Agriculture, Markets & Food

<https://nhfarmbureau.org/> New Hampshire Farm Bureau Federation

Map Symbol	Map Unit Name	SPI	Acres	Weight Factor
64A	Groveton fine sandy loam, 0 to 3% slopes	96.5		0
64B	Groveton fine sandy loam, 3 to 8% slopes	83.8		0
64C	Groveton fine sandy loam, 8 to 15% slopes	71		0
64D	Groveton fine sandy loam, 15 to 25% slopes	43.5		0
36A	Adams loamy sand, 0 to 3% slopes	60		0
36B	Adams loamy sand, 3 to 8% slopes	58.5		0
36C	Adams loamy sand, 8 to 15% slopes	42.5		0
36E	Adams loamy sand, 15 to 60% slopes	0		0
613A	Croghan fine sandy loam, 0 to 5% slopes	66		0
101A	Ondawa very fine sandy loam, frequently flooded	96.5		0
102A	Sunday loamy fine sand, occasionally flooded	60		0
104A	Podunk fine sandy loam, frequently flooded	81.5		0
105A	Rumney very fine sandy loam, frequently flooded	77.5		0
76B	Marlow fine sandy loam, 3 to 8% slopes	89.5		0
78B	Peru fine sandy loam, 3 to 8% slopes	67.5		0
647A	Pillsbury sandy loam, 0 to 3% slopes, very stony	42		0
649A	Peacham mucky fine sandy loam, extremely stony	0		0

Soil Potential Index Worksheet

<u>Map Symbol</u>	<u>SPI</u>	<u>Acres</u>	<u>Weighted Factor</u>
64A	96.5	3.5	337.75
64C	71.0	4.4	312.4
36C	42.5	19.6	883
613B	66.0	0.7	46.2
101A	96.5	1.1	106.15
105A	77.5	0.8	62.0
78B	67.5	12	810
647A	42.0	2.0	84



<u>Total Acres</u>	<u>Total Weighted factor</u>	<u>SPI Weighted Average</u>
44.1	2641.5	59.89795

Total Acres = 44.1

Total SPI = 59.8