DOUGLAS COUNTY SURVEY/GIS
GIS PARCEL MAPPING GUIDELINES FOR PARCEL DISCREPANCIES

It is the intent of the Douglas County GIS Parcel Mapping to accurately identify the areas of land parcels to be valued and taxed

1. Discrepancies in areas
   - The Auditor/Assessor (tax) acreage areas started with the original US General Land Office (GLO) township plat maps created from the Public Land Survey (PLS) that was done between 1858 and 1871. The recovery of the PLS corners and the accurate location of those corners with GPS obtained coordinates has allowed for accurate section subdivisions, which results in accurate areas for parcels based on legal descriptions, which may be significantly different than the original areas. (See Example 2)
   - Any parcel bordering a meandered lake and/or a water boundary will likely have a disparity of area between the Auditor/Assessor acreages and the GIS acreages because of the inaccuracy of the original GLO meander lines from which the original areas were determined. Water lines are not able to be drafted to the same accuracy as the normal parcel lines. The water lines are usually just sketched on a survey and their dimensions are not generally given on a land record. The water boundaries of our GIS parcels are located from aerial photography. This is a subjective determination based on the interpretation by the Survey/GIS technician of what is water. Some lakes fluctuate significantly and the areas of all parcels bordering water are subject to constant change. In these cases the ordinary high water line (OHW) is attempted to be identified. Use of 2-foot contours will be made, if available. (See Example 1)
   - Some land records do not accurately report the area described in the land description and the description area is ignored. (See Example 3)
   - The parcel mapping has made every attempt to map the parcels based on available survey information as surveyed and located on the ground. This may conflict with some record legal descriptions.

Solutions
   - If an actual survey by a licensed Land Surveyor is available, it will be utilized for the tax acreage.
   - If the Auditor/Assessor finds a discrepancy between the tax and GIS areas, they will request a review by the County Survey/GIS department.
   - As a starting guideline, the County Survey/GIS department will identify all parcels that differ in tax area versus GIS parcel area of 10% or more and a difference of at least 5 acres. (This could be expanded later after the initial review.)
   - Each of these identified parcels will be reviewed individually by the County Survey/GIS department to determine the reason for the discrepancy and a recommendation will be made by the County Survey/GIS department to the Auditor/Assessor if the change should be made or not.
   - If a change is to be made to the tax area, a letter will be sent to the taxpayer informing them that their area will be changed during the next tax cycle, which could affect their property valuation. This letter will originate from the Auditor/Assessor with explanation from the County Survey/GIS department.

2. Gaps and Overlaps
   - Land descriptions for adjoining parcels sometimes overlap or leave a gap between them.
     - In these instances the Survey/GIS technician has to make a decision where to place this boundary. A number of circumstances are reviewed to facilitate this decision as these dilemmas are usually decided on a case by case basis. All effort will be made to not leave a gap, but sometimes this is not possible and the gap will be shown with “unknown” ownership. (Note: The County does not have the authority to change boundaries!)
     - Some of the circumstances reviewed are:
       - Which parcel had the initial legal description?
       - Does the physical occupation of the parcel line as shown on the air photo more closely fit one of the described parcels?
       - Interpretation of the intent of the legal description.
       - Is the legal description surveyable?
     Note: These overlaps will be shown on the GIS map with a dashed “survey line” and accompanying text for the line not used for the parcel boundary.

3. Parcel lines that do not match location of buildings
   - Structures on parcels do not always lie within the boundaries of the parcel. This may be a circumstance of building without the benefit of a survey or of misinterpreting these boundaries. The parcel lines should be shown accurately as surveyed and/or described regardless of the location of structures on the ground.
   NOTE: The GIS mapping is not a survey, but is an interpretation of parcel boundaries predicated upon resources available to the County Survey/GIS department.
Example 1

Douglas County Survey & GIS
Acreage Difference Example
Meandered Lake

Meander Line on Original Government Plat - 1862

Gov’t Lot 2 shown as 58.45 acres
Gov’t Lot 3 shown as 23.70 acres for Total of 82.15 acres

Actual Shoreline - 2009

Meander Line

Actual Total of Gov’t Lot 2 & Gov’t Lot 3 is 35.4 acres

Difference is minus 46.75 acres
Example 2A

Douglas County Survey & GIS
Acreage Difference Example
1861 GLO Original Plat vs Today
Example 2B

Douglas County Survey & GIS
Acreage Difference Example
Section Subdivision

SECTION: 7  TOWNSHIP: 129N  RANGE: 36W

BELLE RIVER TOWNSHIP

Blue = 1861 Original Acreage
Red = 2007 Actual Survey Acreage

Prepared by Douglas County Surveyors
Conforms to NAD83 (1995 Adj.)
Creation Date: 12/17/2007
(For Information Only — Subject to Change)
The end of the deed calls for 20.2 acres
GIS location of ditch shows actual acreage as 17.2 acres

Deed call is ignored