

Leah J. Tsoodle

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Phone: (785) 630-1999 ♦ Email: ltsoodle@gmail.com

Education

PhD in Agricultural Economics, December 2005

Kansas State University, Manhattan, Kansas

Bachelor of Science in Agricultural Economics, December 1991

Texas Tech University, Lubbock, Texas

Accreditations

Certified Public Accountant

Professional Experience

Kansas State University, Department of Agricultural Economics

Manhattan, Kansas

Land Use Survey Center (LUSC), Director

2014-Present

- Developing and maintaining funding for the Land Use Survey Center. These actions resulted in a budget increase from \$79,000 to \$209,821, a 166% increase annually. This change in funding has allowed me to fund an assistant position, two part-time student workers, an Information Technology specialist, and a Communications specialist.
- Serving as the point of contact for the Kansas Department of Revenue Property Valuation Division (PVD). Nurturing communications with one of our major funding partners has significantly increased data accessibility for the department, resulting in three master's theses and two annual publications, to date.
- Serving as the point of contact for surveys for the Kansas Department of Agriculture (KDA). Contractual survey work with the KDA has led to two other survey projects and has established our relationship with the Kansas Farm Bureau, the Kansas Farm Credit Association, and the Kansas Livestock Association.
- Conducting presentations for the Agricultural Use Value Advisory Committee, the Kansas Board of Tax Appeals, and for county taxpayer meetings across the state. These presentations have solidified the LUSC presence throughout the state as expert in land taxation issues. These presentations have also significantly improved our relations with taxpayer stakeholders.
- Participating in annual Land Use Calculation appraiser educational meetings across the state. Assistance with these meetings has opened communication lines with county appraisers, as well as county-level taxing entities.
- Compiling information and communicating with auditors for legislative reports on Land Use Value Calculation. This role has increased legislator understanding of the current use value methodologies.
- Attending Legislative Committee meetings on Land Use Valuation. Our attendance has provided a presence for Kansas State University at these sessions and strengthened communication lines with legislators.

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- Calculating agricultural land values for the State of Kansas. At present, the final data calculated for the Property Valuation Division consists of approximately 45,000 final income estimations by soil type. These estimations have increased by approximately 100% since 1999. This service is how the state assesses the property taxes on the \$7.530 billion of agricultural property.
- Participating in Kansas Water Office and Ogallala Initiative stakeholder meetings across Kansas. The role of the LUSC in these meetings has been to address stakeholder questions regarding the effect of water policy changes on land taxes.
- Meeting with agricultural equipment dealers and irrigation technology specialists across central and western Kansas. These relationships opened communication lines and improved data collection, enabling the LUSC to publish irrigation equipment costs not found elsewhere. In addition, these meetings again increase the presence of the LUSC across the state and strengthen stakeholder relations.
- Directing the development and administration of multiple survey instruments annually in the areas of land values, leasing, rural development, and farm management. Bringing these surveys under the control of the LUSC has enabled necessary timelines to be established and met. In addition, controlling these surveys allows for flexibility in changing the survey instrument and approach, including additional research questions, and including additional data resources. The LUSC now conducts 95% of the surveys electronically, which cut the cost for the KDA by 50%.
- Conducting and publishing research on all surveys annually. This procedure ensures the information we gather is disseminated to stakeholders across the state. LUSC now has a dedicated website, creating a centralized location to easily access the research we conduct, <http://www.agmanager.info/land-leasing/land-buying-valuing/land-use-value-research>.
- Conducting radio and other media interviews annually on published survey research. These interviews provide another avenue for LUSC to get in front of stakeholders and disseminate our research. Press releases provide the print complement to the radio interviews, again strengthening our brand across the state.
- Attending stakeholder meetings across the state to publicize surveys being conducted. These meetings help to establish personal relationships with producers, landowners, and other interested parties across the state.
- Developing stakeholder groups for survey instrument construction. Creating these groups has opened communication lines with end users of our research, enabling LUSC to more efficiently collect the information that is most important to users.
- Collecting data for agricultural property valuation and rural development. These functions are essential to the land value calculations required by the Property Valuation Division. Some of these data are collected solely for this calculation.
- Restructuring valuation calculation procedures, using database programming. This project involves converting Lotus spreadsheet data into a database format. Completion of this conversion will increase the efficiency of the calculation procedure by 40%, and allow for significantly easier testing of methodology changes.
- Maintaining all database integrity and security, including annual survey, property valuation, and rural development data collection. LUSC and the departmental information technology

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officer coordinate to ensure the security of the LUSC data. Seventy-five percent of the data collected by the LUSC is proprietary with non-disclosure agreements tied to it.

- Hiring, managing, training, and evaluating office staff. The LUSC currently has four direct employees and four staff employees shared within the Department of Agricultural Economics. The employees range from undergraduate students to doctoral professionals.

Land Use Value Program, Coordinator

1999-2014

- Secured funding from several sources, including Kansas Department of Agriculture, Kansas Department of Revenue, Cotton Incorporated, CSREES, Department of Housing and Urban Development, the Smith Richardson Foundation, USDA, CECD, and Lincoln Institute of Land Policy.
- Maintained communication lines among the Kansas Department of Revenue Division of Property Valuation, the Kansas Department of Agriculture, the Kansas legislature, Kansas State University, and Kansas taxpayers.
- Published articles and led presentations in the areas of rural development, land values, property appraisal, housing, and education.
- Recommended appraisal methodologies to the Director of the Property Valuation Division of the Kansas Department of Revenue and the members of the Agricultural Use Value Advisory Committee.
- Administered surveys, conducted research, and collected data for agricultural property valuation and rural development.
- Compiled data to calculate annual Landlord Net Income figures (over 40,000 values) for all use types and all soil types in the state of Kansas to be used in the appraisal of agricultural land values for property tax purposes.
- Maintained all databases.
- Hired, managed, trained, and evaluated office staff.

Other

1999-Present

- Serving as survey consultant for the Kansas Department of Agriculture.
- Advising Master of Agribusiness (MAB) students-five to date.
- Taught AGECE 610 Current Agriculture and Natural Resource Policy Issues, Spring 2011.
- Team-taught a Restaurant, Hotel, Institution Management and Dietetics Department graduate course, HM 895, Spring 2006.
- Collaborated with Biological Agricultural Engineers and Agronomy professors to develop production functions to adjust land valuations based on well capacity.
- Provided data for the Bostwick water district area in the Kansas litigation with Nebraska.
- Served as teaching assistant for AGCOMM 400.
- Worked with Natural Resource Conservation Service and Agronomy Department to develop soil productivity indices.

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Bartlett Cooperative Association—Comprised of five branches, located in Bartlett, Chetopa, Edna, Mound Valley, and Oswego, Kansas.

Bartlett, Kansas

Controller

1998-1999

- Compiled and presented monthly financial statements to the seven person Board of Directors.
- Assisted and supervised auditors in audit functions, which resulted in a 50% decrease in time spent on the audit.
- Supervised and trained office staff of ten, including four employees in satellite offices.
- Organized and maintained records, supplies, scheduling, equipment, and records.
- Set and maintained all accounting procedures and functions.

Plains Cotton Cooperative Association (PCCA)

Lubbock, Texas

Member Accounting Supervisor

1992-1997

- Designed and implemented accounting software that is currently used by 110 clients.
- Sold and serviced software; proposed promotions that led to a 15% increase in the customer base.
- Trained and supported clients with both in-house and other software.
- Communicated software updates and requests between clients and programmers; letters and comments from clients documented satisfaction with the exceptional service provided.
- Consulted on software purchases for clients with business needs not addressed by PCCA software.
- Trained and supported accounting software end users.
- Analyzed and assessed accounting documentation, which resulted in the first new PCCA software user's manual in 10 years.
- Advised and performed audit functions for clients; their annual audit bills decreased by an average of 10% after initiating this effort.
- Filed tax information for customers resulting in a commendation letter from the I.R.S. for excellence in magnetic information filing.
- Billed customers annually for software usage, which involved writing and implementing the original billing program.
- Communicated with clients, auditors, and governmental agencies.
- Communicated with members regarding the importance of regional cooperatives and supply chain management.
- Maintained member relations involving tours and informative/educational speeches regarding issues such as risk management, financing, and contractual arrangements.

Service Experience

- Search Committee Extension Associate, Office of Local Government, Kansas State University, 2013, 2015.
- Department of Agricultural Economics Committee for rewriting departmental documentation, 2016.

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- Peer-reviewer for *Land Economics*, *Agricultural Finance Review*, *Journal of Agricultural and Resource Economics*, *Journal of Agricultural Economics*, *Journal of Agricultural and Applied Economics*, *Journal of Housing*, and *Real Estate Economics*.
- K-State Research and Extension Wellness Team, 2010-2017.
- USD 379 Positive Addictions presentations, 2014-2017.
- Economic Development Group collaborator for small business funding, 2016-Present.
- Learning Enhanced Athletic Performance Coach, 2015-Present.
- Community Yoga Introduction instructor, 2016.
- Grant proposal writer for local hospital, 2017, unfunded.
- Co-host annual Memorial Day community fitness event, 2015-Present.
- Co-host annual community festival fitness event, 2013-Present.
- Judged extemporaneous speech contests for Kansas FFA.
- Focus group leader regarding legislative communication in Washington, D.C.

Current Professional Memberships

- Western Agricultural Economics Association
- Texas Society of Certified Public Accountants

Grant/Contract Funding

- Kansas Department of Revenue, 2018 – Present, \$161,111/year.
- Kansas Department of Revenue, 2016 – 2018, \$157,486/year.
- Kansas Department of Revenue, 2015 – 2016, \$140,891/year.
- Kansas Department of Revenue, 2014 – 2015, \$148,891/year.
- Kansas Department of Revenue, 1999 – 2014, \$79,000/year.
- Kansas Department of Agriculture, 2018 – Present, \$48,710/year.
- Kansas Department of Agriculture, 2016 – 2018, \$38,063/year.
- Kansas Department of Agriculture, 2014 – 2016, \$48,901/year.
- USDA Risk Management Agency, 2007 – \$698,952.
- Graham County and Center for Engagement and Community Development funded grant, 2013 – \$2,877.
- Center for Engagement and Community Development and City of Burlingame funded grant, 2012 – \$2,500.
- Collaborated with Center for Engagement and Community Development in USDA RBOG funded grant, 2008 – \$50,000.
- Postdoctoral NRI grant funding, 2008 – \$65,000.
- HUD Predissertation grant, 2004 – \$15,000.

Refereed Journal Articles

- Tsoodle, L., and T. Turner. “Property Taxes and Residential Rents.” *Real Estate Economics*, Spring 2008, 36(1): 63-80.
- Boland, M., B. Golden, and L. Tsoodle. “Agency Theory Issues in the Food Processing Industry.” *Journal of Agriculture and Applied Economics*. 2008, 40(2): 623-634.

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- Tsoodle, L., A. Featherstone, and B. Golden. “Combining Hedonic and Negative Exponential Techniques to Estimate the Market Value of Land.” *Agricultural Finance Review*, Fall 2007, 67(2): 225-239.
- Tsoodle, L., B. Golden, and A. Featherstone. “Factors Influencing Kansas Agricultural Farm Land Values.” *Land Economics*, February 2006, 82(1): 124-139.
- Golden, B., L. Tsoodle, O. Odeh, and A. Featherstone. “Determinants of Agricultural Economic Faculty Salaries: A Quarter of a Century Later.” *Review of Agricultural Economics*, Summer 2006, 28(2): 254-261.

Other Research/White Papers/Abstracts/Seminars

- Featherstone, A. and Tsoodle, L., Agricultural Landlord Net Income Under Alternative Tax Computation Methods-An Update, Department of Agricultural Economics and Kansas Department of Agriculture Release, April 2020.
- Featherstone, A. and Tsoodle, L., Agricultural Landlord Net Income Under Alternative Tax Computation Methods, Department of Agricultural Economics and Kansas Department of Agriculture Release, February 2020.
- Tsoodle, L. and X. Li, Kansas Custom Rates Report, Department of Agricultural Economics and Kansas Department of Agriculture Release, June 2020.
- Tsoodle, L. and Li, X., 2020 Non-Irrigated Crop Leasing Arrangements in Kansas, Department of Agricultural Economics and Kansas Department of Agriculture Release, November 2020.
- Tsoodle, L. and Li, X., 2019 Fence Material and Construction in Kansas, Department of Agricultural Economics and Kansas Department of Agriculture Release, May 2020.
- Tsoodle, L. and Li, X., 2019 Pasture Leasing Arrangements in Kansas, Department of Agricultural Economics and Kansas Department of Agriculture Release, March 2020.
- Li, X. and L. Tsoodle, Bluestem Pasture Report, Department of Agricultural Economics and Kansas Department of Agriculture Release, June 19, 2019.
- Tsoodle, L. and X. Li. “Production Input Cost Survey in Kansas.” Kansas State University, Department of Agricultural Economics Release, February 20, 2019.
- Tsoodle, L. 2017 Irrigation Equipment Cost Survey in Kansas, Department of Agricultural Economics Release, January 22, 2019.
- Tsoodle, L. and X. Li, Kansas Custom Rates Report, Department of Agricultural Economics and Kansas Department of Agriculture Release, August 2018.
- Tsoodle, L. and Li, X., 2017 Irrigated Crop Leasing Arrangements in Kansas, Department of Agricultural Economics Release, April 2018.
- Li, X. and L. Tsoodle, Bluestem Pasture Report, Department of Agricultural Economics and Kansas Department of Agriculture Release, August 2017.
- Li, X. and L. Tsoodle, “Results of the 2017 Bluestem Pasture Survey.” Presented at the Risk and Profit Conference, 2017.
- Taylor, M. and L. Tsoodle, 2017 Kansas County-Level Cash Rents for Irrigated Cropland, March 2017.
- Tsoodle, L. and Li, X., 2016 Non-Irrigated Crop Leasing Arrangements in Kansas, Department of Agricultural Economics and Kansas Department of Agriculture Release, March 2017.

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- Li, X. and L. Tsoodle, “Results of the 2016 Custom Rates Survey.” Presented at the Risk and Profit Conference, 2016.
- Li, X. and L. Tsoodle, Kansas Custom Rates Report, Department of Agricultural Economics and Kansas Department of Agriculture Release, July 2016.
- Tsoodle, L., A. Featherstone, M. Taylor, and C. Cretin, “The Proximity of Land to Ethanol Plants Impacts the Sale Price,” Selected Paper, CAES & WAEA Joint Annual Meeting, June 2016.
- Tsoodle, L., “Land Use Value Appraisal Demystified,” Invited Paper, Kansas County Appraisers Association Annual Conference, June 2016.
- Featherstone, A. L. Tsoodle, and K. Herbel, “Kansas Property Taxes,” Department of Agricultural Economics Release, May 2016. Presentation, Risk & Profit Conference, August 2016.
- Li, X. and L. Tsoodle, Bluestem Pasture Report, Department of Agricultural Economics and Kansas Department of Agriculture Release, January 2016.
- Tsoodle, L. and Li, X., 2015 Pasture Leasing Arrangements in Kansas, Department of Agricultural Economics Release, January 2016.
- Taylor, M. and L. Tsoodle, 2016 Kansas County-Level Cash Rents for Irrigated Cropland, Department of Agricultural Economics Release, February 2016.
- Tsoodle, L. and X. Li, “Preliminary Results of the 2015 Kansas Pasture Leasing Survey.” Presented at the Risk and Profit Conference, Manhattan, Kansas, 2015.
- Tsoodle, L. “Workforce Needs for the Agriculture Industry in Kansas,” 2015, Published on <http://agriculture.ks.gov/docs/default-source/default-document-library/2015-kda-workforce-needs-assessment-survey-final-report.pdf?sfvrsn=0>
- Tsoodle, L. “Workforce Needs for the Agriculture Industry in Kansas.” Presented at 2016 Kansas Governor’s Summit on Agricultural Growth.
- Tsoodle, L., B. Golden, and A. Featherstone. “Taxing Kansas Farm Land.” Presented at the Risk and Profit Conference, 2015.
- Taylor, M. and L. Tsoodle, 2014/2015 Kansas County-Level Cash Rents for Irrigated Cropland, Department of Agricultural Economics Release, February 2015.
- Dhuyvetter, K., M. Taylor, and L. Tsoodle, 2013/2014 Kansas County-Level Cash Rents for Irrigated Cropland, Department of Agricultural Economics Release, January 2014.
- Tsoodle, L. and Z. Gehr, “Mythbusters: Land Use Value Debunked.” Presented at the Risk and Profit Conference, 2012.
- Clark, P. and L. Tsoodle, “Assessing Community Support: A Survey Approach.” Presented at the Rural Grocery Summit III, 2012.
- L. Tsoodle, Assessing Community Support for a Grocery Store, Survey conducted and Report written for Burlingame, Kansas, 2012.
- Tsoodle, L., P. Clark, C. Petty, and K. Ross. “Morland Grocery Sustainability Project.” Presented at the Rural Grocery Summit II, 2010.
- Schlegel, J. and L. Tsoodle. “Non-Irrigated Farm Crop-Share Leasing Arrangements in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper, September 2011.

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- Tsoodle, L., and K. Ross. “Master of Agribusiness 2010 International Tour—Australia and New Zealand.” Presented at the 2010 Risk and Profit annual conference.
- Schlegel, J. and L. Tsoodle. “Pasture Leasing Arrangements in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 11-05, November 2010.
- Schlegel, J. and L. Tsoodle. “Fence Construction Cost Survey in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 11-03, November 2010.
- Schlegel, J. and L. Tsoodle. “Production Input Cost Survey in Kansas.” Kansas State University, Department of Agricultural Economics, White Paper, November 2010.
- Schlegel, J. and L. Tsoodle. “Irrigated Equipment Cost Survey in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 10-01, October 2009.
- Schlegel, J. and L. Tsoodle. “Irrigated Crop Land Leasing Arrangements,” Kansas State University, Department of Agricultural Economics Staff Paper No. 09-02, October 2008.
- P. Clark, C. Ruthstrom, K. Ross, K. Chen, D. Proctor, and L. Tsoodle. “Determining Demand and Supply Issues for Rural Grocery Stores: Surveying Owners and Customers.” Presented at the Rural Grocery Summit I, 2008.
- Schlegel, J. and L. Tsoodle. “Non-irrigated Crop Land Leasing Arrangements,” Kansas State University, Department of Agricultural Economics Staff Paper No. 08-03, May 2008.
- Tsoodle, L., and J. Blake. “Pasture Leasing Arrangements in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 08-01, September 2007.
- Tsoodle, L. and C. Wilson. “Methodologies and Data Sources Used in Determining the Landlord's Share of Calendar Year Net Returns for Non-Irrigated Cropland for the Agricultural Land Use Values.” Kansas State University, Department of Agricultural Economics, Published annually by the Kansas Department of Revenue Property Valuation Division.
- Tsoodle, L. and C. Wilson. “Methodologies and Data Sources Used in Determining the Landlord's Share of Calendar Year Net Returns for Irrigated Cropland for the Agricultural Land Use Values.” Kansas State University, Department of Agricultural Economics, Published annually by the Kansas Department of Revenue Property Valuation Division.
- Tsoodle, L. and C. Wilson. “Methodologies and Data Sources Used in Determining the Landlord Net Rental Income for Pasture and Rangeland for the Agricultural Land Use Values.” Kansas State University, Department of Agricultural Economics, Published annually by the Kansas Department of Revenue Property Valuation Division.
- Tsoodle, L., and T. Turner. “Property Taxes and Residential Rents: Do Tax Breaks to Farmers Hurt the Urban Poor?” Presented at the 2005 American Real Estate and Urban Economics Association annual conference. Presentation at the 2006 WAEA annual conference.
- Tsoodle, L. “The Impact of Preferential Assessment of Urban Agricultural Land on Housing Affordability.” Dissertation, Kansas State University, August 2005.
- Tsoodle, L., A. Featherstone, and B. Golden. “Estimating the Market Value of Agricultural Land in Kansas Using a Combination of Hedonic and Negative Exponential Techniques.” Presented at the 2005 NC-1014 annual conference. Golden, B., L. Tsoodle, O. Odeh, and A. Featherstone. “Determinants of Agricultural Economic Faculty Salaries: A Quarter of a Century Later.” Presented at the 2005 SAEA annual conference.

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- Golden, B., L. Tsoodle, T. Kastens, and B. Vulgamore. “Weather Modification – Facts and Fiction.” Presented at the 2004 WAEA annual conference.
- Golden, B. and L. Tsoodle. “Data on Agricultural Land Sales in Kansas.” Kansas State University Agricultural Research and Extension publication MF2660, December 2004.
- Garrett, R., L. Tsoodle, and B. Golden. “Irrigated Crop-Share Leasing Arrangements in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 05-01, August 2004.
- Golden, B., L. Tsoodle, and H. Bigge. “Pasture Leasing Arrangements in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 04-01, August 2003.
- Golden, B., L. Tsoodle, and H. Bigge. “Non-Irrigated Crop-Share Leasing Arrangements in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 04-03, August 2003.
- Bigge, H. and L. Tsoodle. “Fence Construction Cost Survey in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 02-11, November 2002.
- Tsoodle, L. and H. Bigge. “Custom Application Cost Survey in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 02-06, June 2002.
- Bigge, H., L. Tsoodle, and C. Wilson. “Irrigated Crop-Share Leasing Arrangements in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 02-03, March 2002.
- Bigge, H., L. Tsoodle, and C. Wilson. “Irrigated Equipment Cost Survey in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 02-03, March 2002.
- Tsoodle, L. and C. Wilson. “Trends in Kansas Farmland.” Kansas State University Agricultural Experiment Station and Cooperative Extension Service publication.
- Tsoodle, L. and C. Wilson. “125 Years of Farmland Values in Kansas.” Kansas State University, Agricultural Experiment Station and Cooperative Extension Service, Extension Bulletin MF-2535, September 2001.
- Tsoodle, L. “Brief Analysis of Land Management Fees Across Kansas.” Prepared for the Kansas State University Land Use Value Task Force, July 20, 2001.
- Tsoodle, L. and C. Wilson. “Non-Irrigated Crop-Share Leasing Arrangements in Kansas.” Kansas State University, Department of Agricultural Economics Staff Paper No. 01-02, February 2001.
- Golden, B., F. Golden, and L. Tsoodle. “Exploring Supply Dynamics in Competitive Markets.” Presented at the 2003 SAEA annual conference.
- Golden, B., L. Tsoodle, and T. Kastens. “Landlord Net Income Estimation Under Limited Irrigation.” Presented at the 2003 SAEA annual conference.
- Tsoodle, L., B. Golden, and A. Featherstone. “Determinants of Kansas Agricultural Land Values.” Presented at the 2003 SAEA annual conference.
- Tsoodle, L. and T. Marsh. “Estimating the Demand for Education: An Empirical Comparison of AIDS and Rotterdam Models.” Seminar, Department of Agricultural Economics, Kansas State University, May 2003.

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