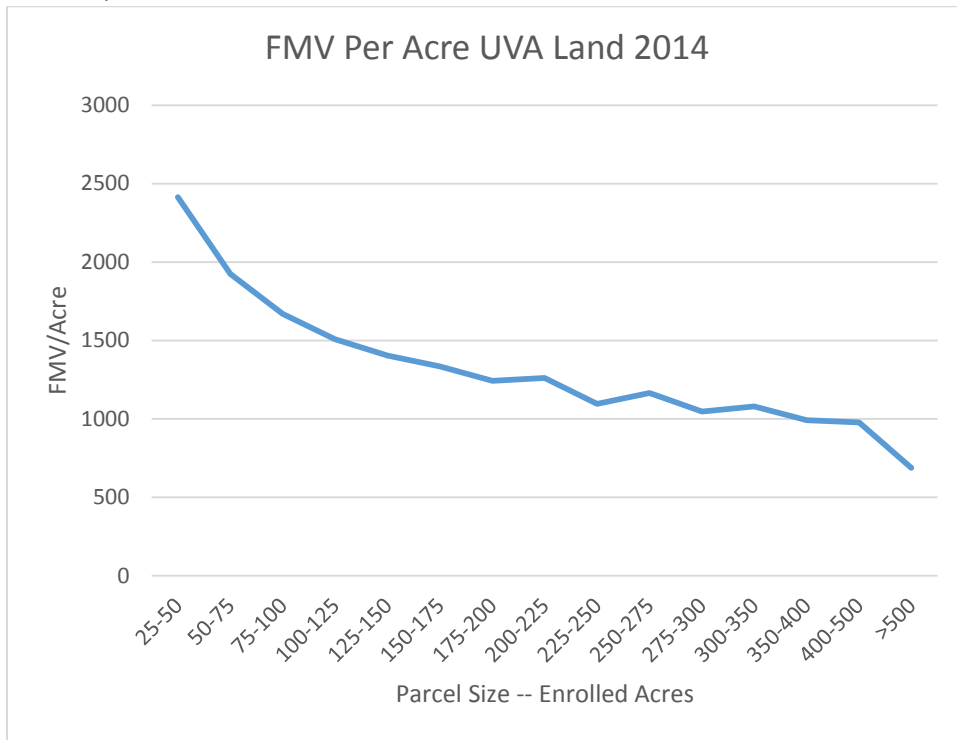
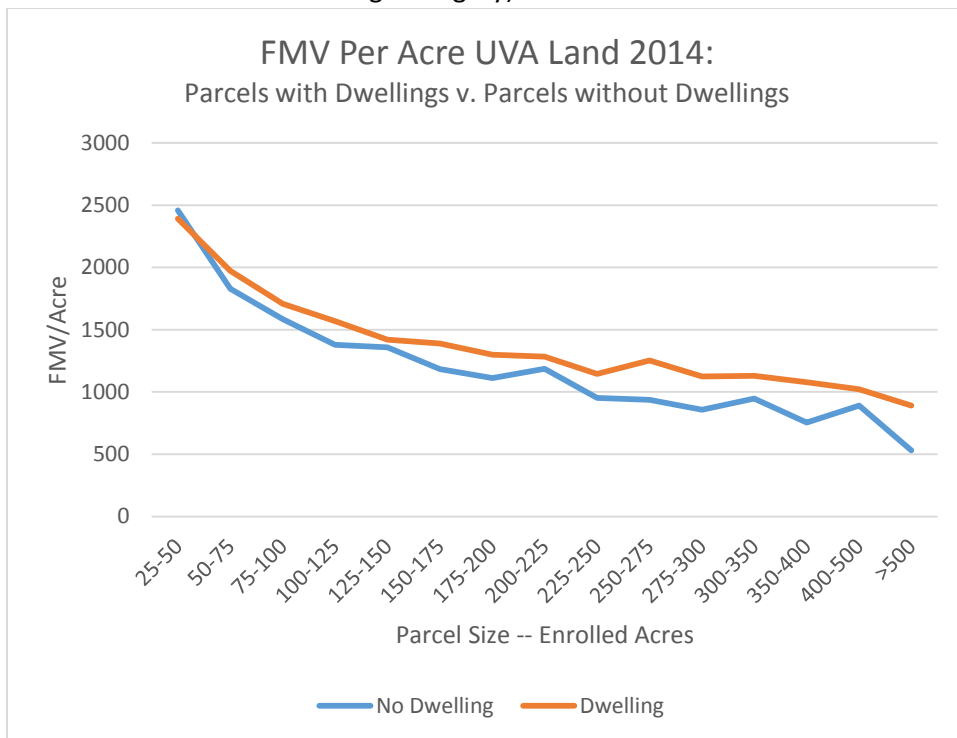


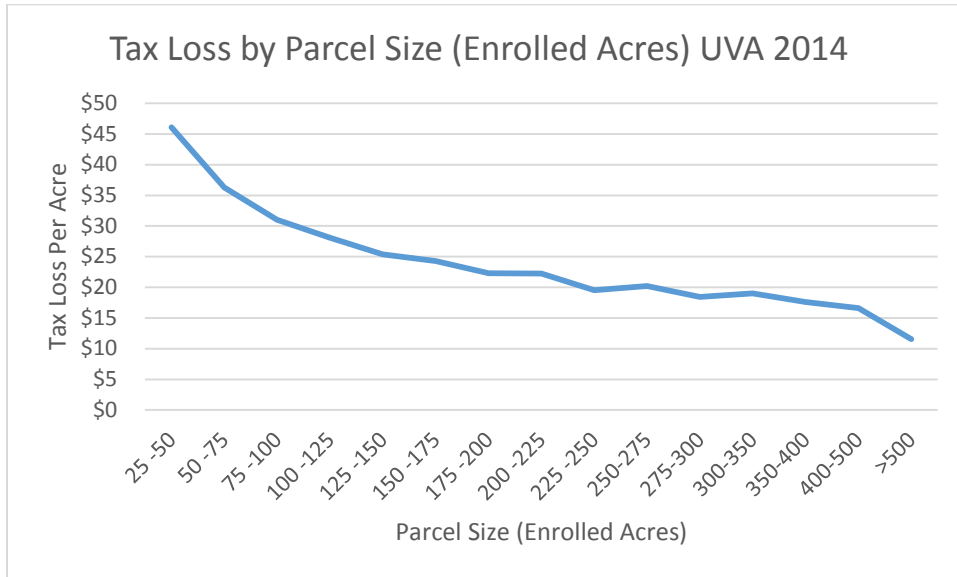
1. The value per acre of land in the Use Value Appraisal Program decreases with the size of the parcel



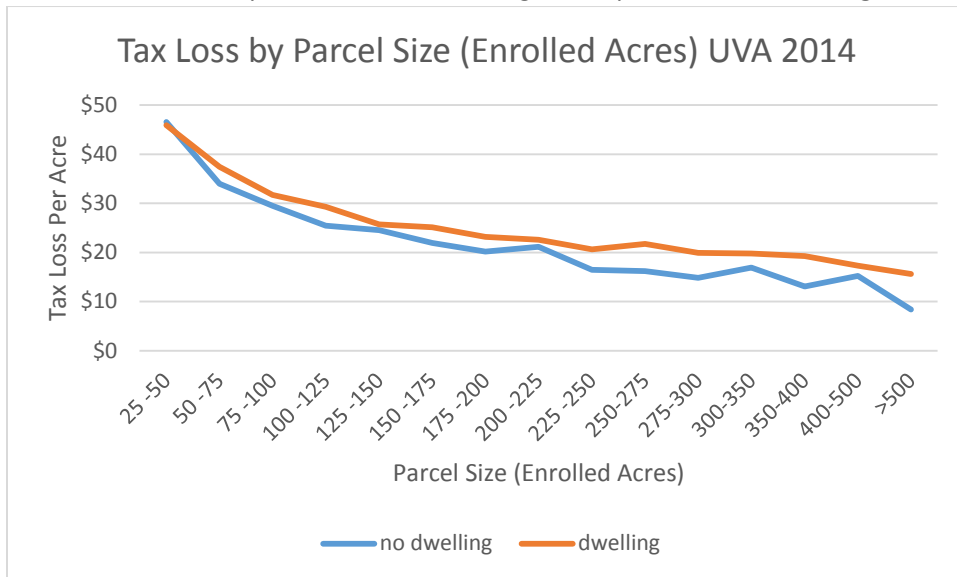
2. The value per acre tends to be higher on parcels **with dwellings\*** (See notes for explanation of what is in the “dwelling” category)



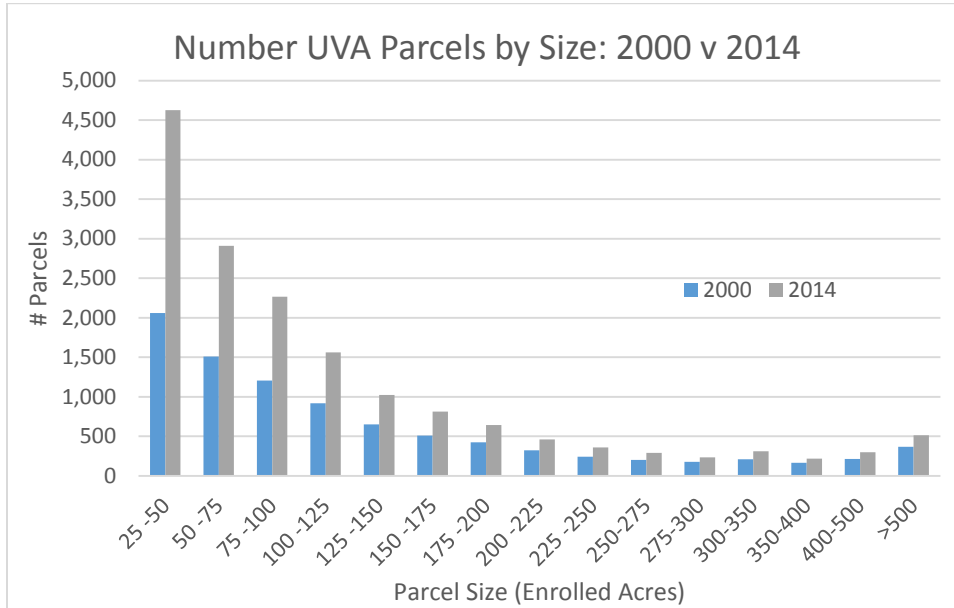
3. The tax loss per acre decreases with parcel size



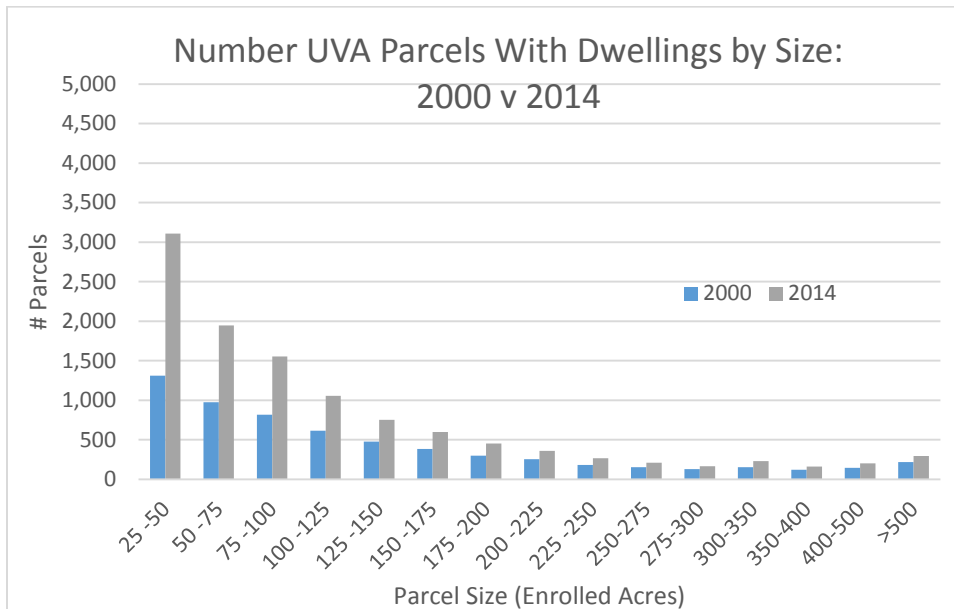
4. The tax loss per acre tends to be higher on parcels **with dwellings**



- The proportion of small parcels has been increasing. In 2000, 22% of the parcels were between 25 and 50 acres; 35% of the new parcels enrolled since that time were between 25 and 50 acres.



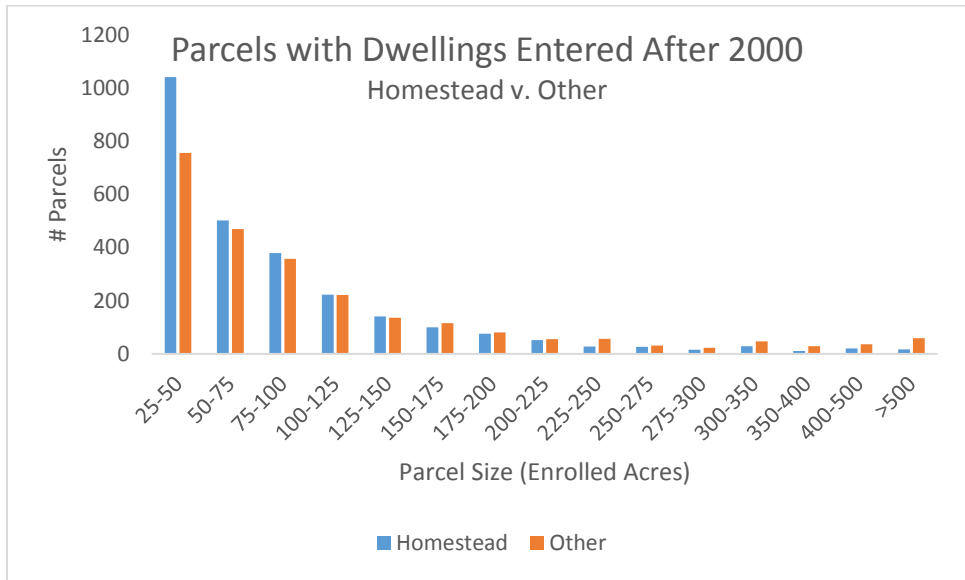
- The proportion of UVA parcels **with dwellings** has been increasing. In 2000, 68% of the parcels had dwellings; 70% of the new parcels enrolled since that time had dwellings.



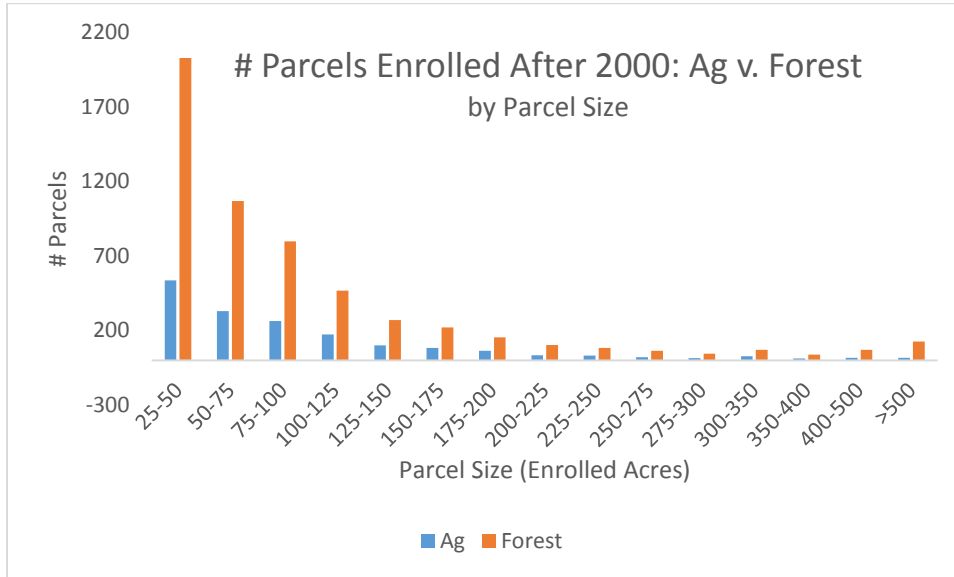
The 2014 tax loss per acre on parcels enrolled after 2000 is 11% higher than it is on parcels enrolled before 2000.

- 7. Roughly half of the new parcels **with dwellings** are “Homestead” parcels: owner-occupied year-round dwellings.

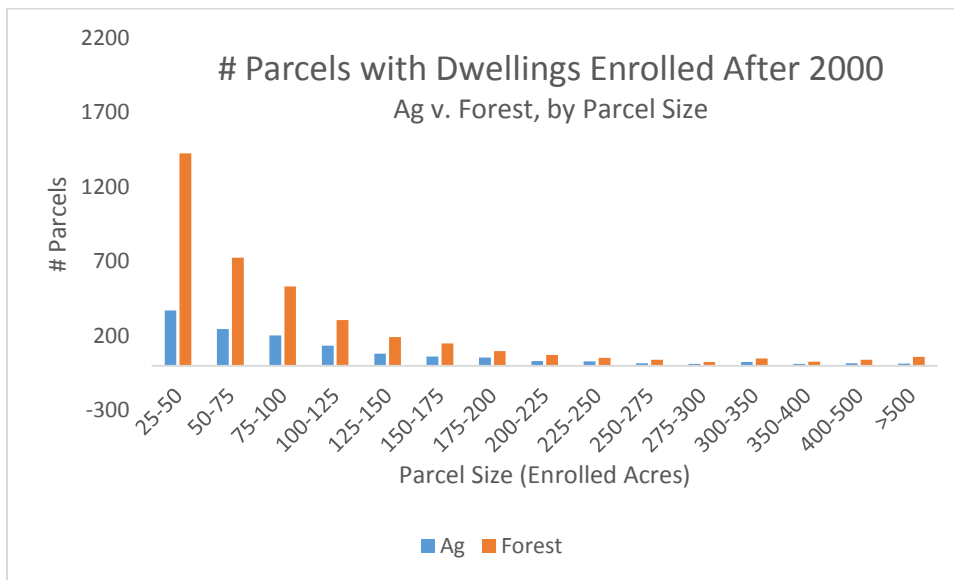
The “Other” newly enrolled parcels with dwellings include camps and seasonal homes (41%), dwellings that could be year-round but that are not the primary residence of the owner (48%), farm labor housing (6%).



- 8. Roughly three quarters of the parcels enrolled after 2000 were predominantly forest. These parcels account for 91% of the acres enrolled after 2000. (See notes for explanation of categorization of parcels as Ag and Forest)



- 9. Roughly three quarters of the new parcels **with dwellings** were predominantly forested.



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Notes: Analysis only includes parcels > 25 acres

Unfortunately, there is no accurate way to use the data files to accurately identify a “dwelling” or to accurately categorize a parcel as “agriculture” or “forest”, so the charts reflect a less-than-perfect effort to show the trends the committee is interested in.

Whether or not an “improvement” is a **dwelling** is difficult to isolate completely from the data files. In general, a camp, a condo, a mobile home, a house (year-round or seasonal), farm labor housing, or a building with apartments would be considered a dwelling. However, what is called dwelling in this analysis may also include a structure that is not designed for human habitation, such as a shed or a garage or a commercial structure. It does not include farm buildings (other than farm housing). A more accurate label may be “parcels with structures that are not farm buildings” but the structure on more than 90% of these parcels is definitely a dwelling.

Many parcels include both **agricultural and forest** acres. For these charts, for a parcel to be categorized as Forest, at least 75% of the enrolled acres are forest. Some of the parcels that meet this definition are owned by farmers. To be categorized as Ag, more than 25% of the enrolled acres are agricultural. (Most of the parcels with forest acres between 25% and 50% of the total enrolled land are farm units).