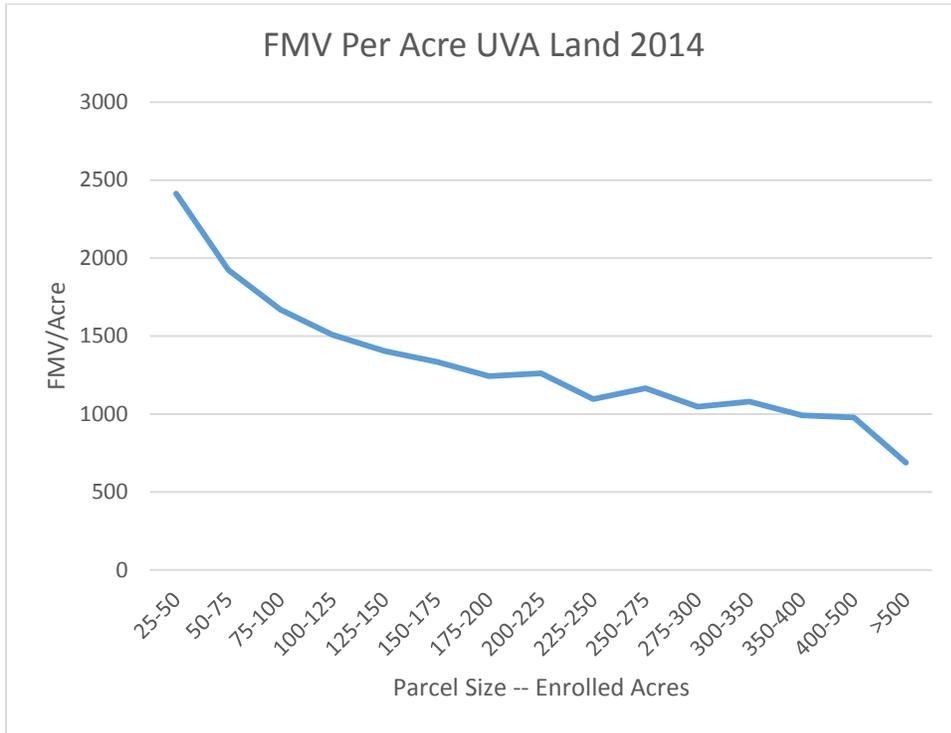
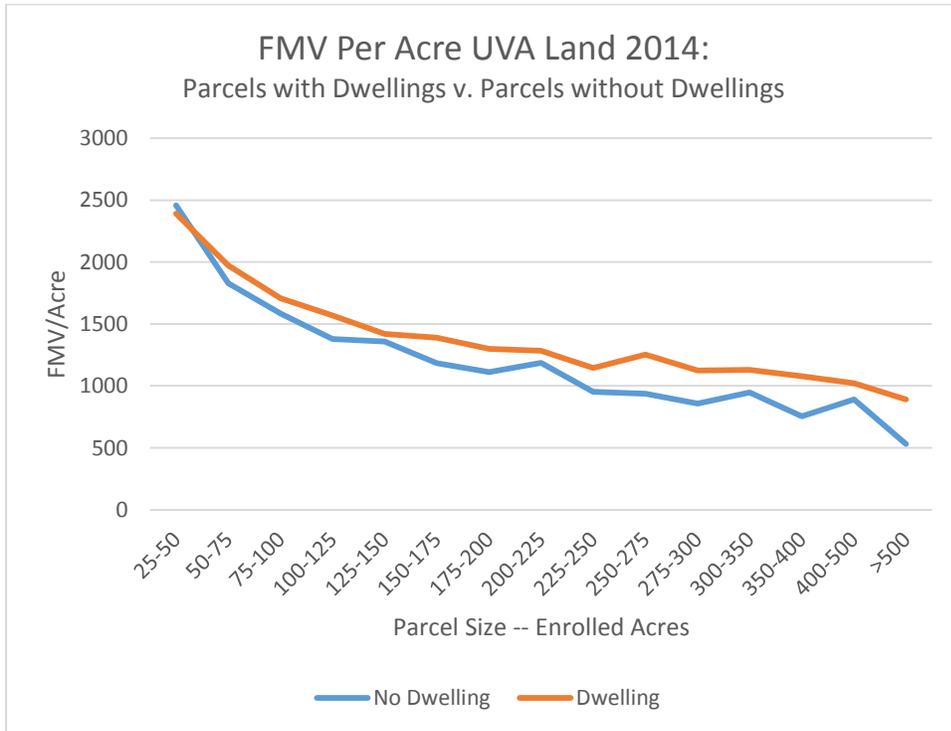


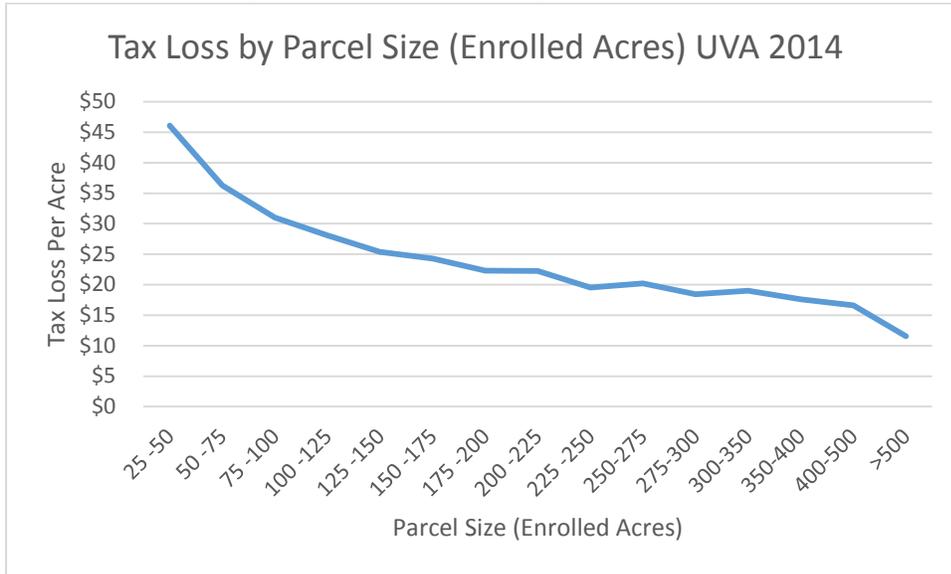
1. The value per acre of land in the Use Value Appraisal Program decreases with the size of the parcel



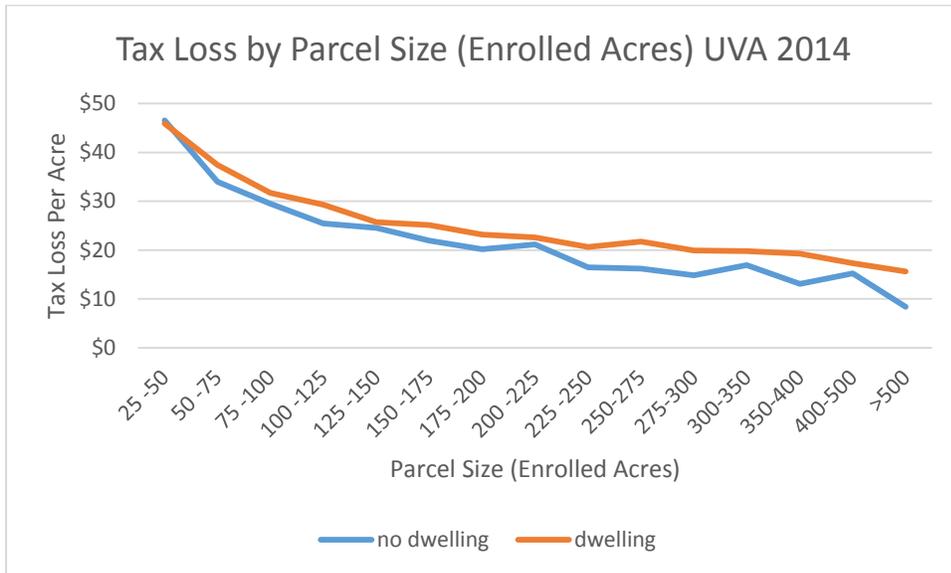
2. The value per acre tends to be higher on parcels with dwellings



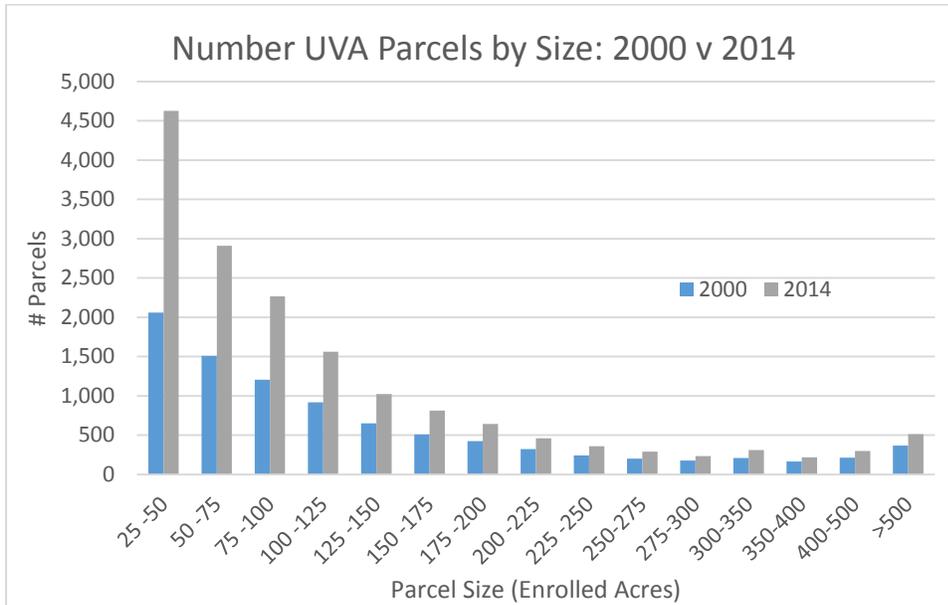
3. The tax loss per acre decreases with parcel size



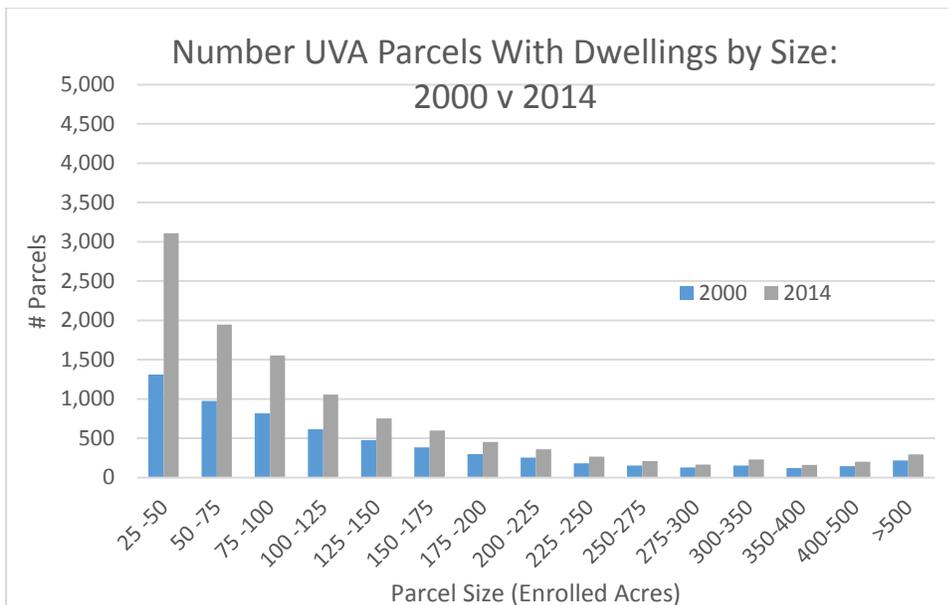
4. The tax loss per acre tends to be higher on parcels with dwellings



- 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.

Note: Analysis only includes parcels > 25 acres