DEPARTMENT OF THE INTERIOR

Bureau of Land Management

43 CFR Parts 2800, 2880, and 2920

RIN 1004–AD87

[WO–350–07–1430–PN]

Update of Linear Right-of-Way Rent Schedule

AGENCY: Bureau of Land Management, Interior.

ACTION: Proposed Rule.

SUMMARY: The Bureau of Land Management (BLM) proposes to amend its right-of-way regulations to update the linear right-of-way rent schedule in 43 CFR parts 2800 and 2880. The rent schedule covers most linear rights-of-way granted under Title V of the Federal Land Policy and Management Act of 1976, as amended (FLPMA), and Section 28 of the Mineral Leasing Act of 1920, as amended (MLA). Those laws require the holder of a right-of-way grant to pay annually, in advance, the fair market value to occupy, use, or traverse public lands for facilities such as power lines, fiber optic lines, pipelines, roads, and ditches.

Section 367 of the Energy Policy Act of 2005 (the Act) directs the Secretary of the Interior to update the per acre rent schedule found in 43 CFR 2806.20. The Act requires that the BLM revise the per acre rental fee zone value schedule by state, county, and type of linear right-of-way use to reflect current land values in each zone. The Act also requires the Secretary of Agriculture (Forest Service) to make the same revisions for rights-of-way on National Forest System (NFS) lands.

DATES: We will accept comments and suggestions on the proposed rule until February 11, 2008.

ADDRESSES: You may submit comments by any of the following methods listed below.

Mail: U.S. Department of the Interior, Director (630), Bureau of Land Management, Mail Stop 401 LS, 1849 C St., NW., Attention: AD87, Washington, DC 20240.

Personal or messenger delivery: 1620 L Street, NW., Room 401, Washington, DC 20036.

Federal eRulemaking Portal: *http://www.regulations.gov* for proposed rules. Follow the instructions on this Web site.

FOR FURTHER INFORMATION CONTACT: For information on the substance of the proposed rule, please contact Bil Weigand at (208) 373–3862 or Rick Stamm at (202) 452–5185. For information on procedural matters, please contact Ian Senio at (202) 452–5049. Persons who use a telecommunications device for the deaf (TDD) may call the Federal Information Relay Service (FIRS) at 1–800–877–8339 to contact the above individuals during business hours. FIRS is available twenty-four hours a day, seven days a week, to leave a message or question with the above individuals. You will receive a reply during normal business hours.

SUPPLEMENTARY INFORMATION:

I. Public Comment Procedures
II. Background
III. Discussion of Proposed Rule
IV. Procedural Matters

I. Public Comment Procedures

Electronic Access and Filing Address

You may view an electronic version of this proposed rule at the BLM's Internet home page at www.blm.gov. You may also comment via the Internet to: *http://www.regulations.gov* (Include ''Attn: AD87''). If you submit your comments electronically, please include your name and return address in your Internet message. If you do not receive a confirmation from the system that we have received your Internet message, contact us directly at (202) 452–5030.

Written Comments

Confine written comments on the proposed rule to issues pertinent to the proposed rule and explain the reasons for any recommended changes. Where possible, reference the specific section or paragraph of the proposal which you are addressing. The BLM need not consider or include comments in the Administrative Record for the final rule, which it receives after the comment period closes (see **DATES**), or comments delivered to an address other than those listed above (see **ADDRESSES**).

Before including your address, phone number, e-mail address, or other personal identifying information in your comment, you should be aware that your entire comment, including your personal identifying information, may be made publicly available at any time. While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

Written comments, including the names, street addresses, and other contact information about respondents, will be available for public review at the above address during regular business hours (7:45 a.m. to 4:15 p.m.), Monday through Friday, except holidays.

Reviewing Comments Submitted by Others

Comments, including names and street addresses of respondents, and other contact information will be available for public review at the address listed under ''**ADDRESSES**: Personal or messenger delivery'' during regular hours (7:45 a.m. to 4:15 p.m.), Monday through Friday, except holidays.

Interagency Coordination

The United States Department of Agriculture, Forest Service (FS), will adopt without rulemaking the revisions to the linear right-of-way rent schedule promulgated by BLM through this rulemaking. The rent for a linear right-of-way across NFS lands must be determined in accordance with BLM regulations at 43 CFR 2806.20, as updated through this rulemaking. None of the other sections in 43 CFR subpart 2806 apply to the FS's right-of-way program, and any revisions made to that subpart through this rulemaking do not apply to the FS's right-of-way program.

II. Background

Statutory: Section 367 of the Act, entitled ''Fair Market Value Determinations for Linear Rights-of-Way Across Public Lands and National Forests,'' directs the Secretary of the Interior to: (1) Update 43 CFR 2806.20, which contains the per acre rent schedule for linear rights-of-way; and (2) Revise the per acre rental fee zone value schedule by state, county, and type of linear right-of-way uses to reflect current values of land in each zone. The Act also directs the Secretary of Agriculture to adopt the revisions to the linear right-of-way rent schedule.

Advance Notice of Proposed Rulemaking: The BLM published an advance notice of proposed rulemaking (ANPR) in the **Federal Register** on April 27, 2006 (see 71 FR 24836). The comment period for the ANPR ended on May 30, 2006. The purpose of the ANPR was to encourage members of the public to provide comments and suggestions to help with updating the BLM's and the FS's rent schedule, as described in the Act. The BLM received ten responses to the ANPR, including comments on six specific questions posed there. The BLM has utilized the comments received from the ANPR extensively in the development of the proposed rule (see discussion of the proposed rule in Section III. below).

Current Linear Rent Schedule: On July 8, 1987, and September 30, 1987, the BLM published regulations establishing rent schedules for linear rights-of-way

granted under Section 28 of the MLA and Title V of FLPMA (52 FR 25818 and 52 FR 36576). The FS uses these same schedules to charge rent for rights-of-way across NFS lands. Therefore, updates to these schedules would also impact the FS and users of NFS lands.

The 1987 rent schedule was developed to set fair market rent, while minimizing the need for individual real estate appraisals for each right-of-way requiring rent payments, as well as to avoid the costs, delays, and unpredictability of the appraisal process in reasonably setting fair market rent.

The 1987 rent schedule defines eight fee zones based on the distribution of average land values by county in Puerto Rico and in each of the states, except Alaska and Hawaii. (The existing rent schedule does not apply to Alaska and Hawaii; the proposed schedule would. Linear right-of-way rental fees in Alaska are currently determined on a case-by-case basis based on local market values. There are no linear rights-of-way in Hawaii currently administered by either the BLM or the FS). Under the 1987 regulations, a county is assigned to one of the eight zone values, based on land values in the county: lower-value counties are assigned lower-numbered zones. The eight zone values are set at $50, $100, $200, $300, $400, $500, $600, and $1,000 per acre. A county's zone value is translated into a per acre zone rent by use of the adjustment formula described below. To calculate the annual right-of-way rental payment, the zone rent is multiplied by the total acreage within the right-of-way. The formula for zone rent is:

Zone rent = (zone value) × (impact adjustment) × (Treasury Security Rate)

The zone value term in the formula is the land value that is established for each of the eight zones. The zone values established in 1987 have not been updated since that time; however, it is generally recognized that land values have increased in most areas over the past 20 years.

The impact adjustment term (or encumbrance factor) in the formula reflects the differences in land-use impacts between: (1) Oil, gas, and other energy-related pipelines, roads, ditches, and canals; and (2) Electrical transmission and distribution lines, telephone lines, and non-energy related pipelines. Energy-related pipelines and roads are considered as having a greater surface disturbance impact on the land, and are adjusted to 80 percent of the zone value. Electrical transmission and distribution lines, phone lines, and non-energy related pipelines with a smaller area of disturbance, are adjusted to 70 percent of the zone value.

The Treasury Security term in the formula reflects a reasonable rate of return to the United States for the use of the land within the right-of-way. The 1987 regulations are based on a rate of return of 6.41 percent for a 1-year Treasury Security.

The zone rent is adjusted annually by the change in the Gross Domestic Product, Implicit Price Deflator index.

BLM Right-of-Way Program and Revenues

The BLM administers 94,500 rights-of-way, of which 65,000 are authorized under the FLPMA and 29,500 are authorized under the MLA. However, only 48,000 are subject to a rental payment. Wyoming and New Mexico together account for slightly more than 30,000 of the rights-of-way subject to rent. The BLM collected over $18 million in right-of-way rental receipts for fiscal year 2006. This total includes receipts from both linear and site-type rights-of-way, and includes any reversals and/or transfers which may have occurred during the fiscal year. Seventy-eight percent of all right-of-way rent receipts were collected by five BLM State Offices. These five State Offices and the revenues collected are listed in Table 1.

TABLE 1.—RIGHT-OF-WAY RENTAL RECEIPTS FOR "TOP FIVE" BLM STATE OFFICES

State office	Total rental receipts (FY 2006)
Nevada	$3,955,955
California	3,255,602
Wyoming	2,987,481
New Mexico	2,569,861
Arizona	1,391,588
Total	14,160,487

Rent receipts from communication uses, which have their own rent schedule, totaled nearly $5 million, while receipts from other site-type rights-of-way, which normally require an appraisal to determine rent, and/or initial ad hoc billings, totaled approximately $7 million.

The BLM collected $6.3 million total rent for 10,859 linear rights-of-ways, but only $5.4 million was determined using the current Per Acre Rent Schedule in fiscal year 2006. Of this amount, only 94 bills (for $12,600) were for rent payment periods less than 1 year, while 4,534 bills (for $4,340,000) were issued for annual rental payment periods. The annual rental bills included 81 bills that were issued for approximately $920,000 for linear rights-of-way located in high value areas. The rent for these bills was generated using a similar methodology as the linear rent schedule, but utilizing higher land values supported by appraisal data (used to develop "unique zones" with annual per acre rent values ranging from $280 to $6,000). The average annual rent bill, including the 81 bills using the "unique zone" values, equaled $957. Another 4,600 bills were issued for $569,750, covering a 5-year rent payment period. The average 5-year bill totaled $124, or less than $25 on an annual basis. A total of $1,210,300 was billed for rent payment periods between 6 and 30 years.

To summarize, in fiscal year 2006 the BLM collected a total of $18 million in right-of-way rent receipts, but of that only $5.4 million was calculated using the current Per Acre Rent Schedule. Another $900,000 was calculated using similar methodology as the Per Acre Rent Schedule, but utilized higher land values (unique zones) supported by appraisal data. In addition, over half of all bills generated for linear right-of-way grants in fiscal year 2006 were for multi-year periods of 5 years or more.

Under the current policy for implementing the 2005 right-of-way regulations (see 70 FR 20969) (hereafter referred to as the 2005 regulations), holders have the option, until January 2009, to pay rent annually, for 5 years, 10 years, or for the term of the grant. The BLM established this policy (see Washington Office Information Bulletin 2006–006) to provide holders a transition period from annual and 5-year billing periods (under the 1987 regulations) to a minimum 10-year billing period under the 2005 regulations. Because the BLM can bill for multi-year periods, except for communication uses, only about 20 to 25 percent of the total grants subject to rent are billed in any given year. The average annual rental bill in 2006, for 4,450 bills issued for linear grants subject to the linear rent schedule, was approximately $773. However, the average rental amount for 4,600 bills that were for a 5-year period was only $124, or less than $25 per year. In comparison, the average annual bill for the 81 authorizations determined by "unique zone" land values was $11,400.

III. Discussion of Proposed Rule

Part 2800 Rights-of-Way Under FLPMA

The BLM is proposing to amend the Per Acre Rent Schedule in its right-of-way regulations at 43 CFR parts 2800 and 2880. The rent schedule covers most linear rights-of-way granted under Title V of FLPMA and Section 28 of the MLA. These laws require the holder of

a right-of-way grant to pay annually, in advance, the fair market value to occupy, use, or traverse public lands for facilities such as power lines, fiber optic lines, pipelines, roads, and ditches.

As mentioned above, the Act directs the Secretary of the Interior to update the per acre rent schedule in the BLM's existing regulations at 43 CFR 2806.20. The Act specifically requires that the BLM revise the per acre rental fee zone value schedule by state, county, and type of linear right-of-way use to reflect current land values in each zone. The Per Acre Rent Schedule applies to linear rights-of-way the BLM issues under 43 CFR parts 2800 and 2880. All of these changes are a direct requirement of the statute. So as not to be redundant, we discuss the components and application of the rent schedule primarily in part 2800 and will not repeat those discussions in part 2880. However, we will note any differences in part 2880 that are necessary based upon specific statutory provisions of the MLA.

In addition to revising the Per Acre Rent Schedule, the proposed rule would make minor revisions to parts 2800 and 2880 to bring the existing regulations into compliance with the statutory rent schedule changes discussed above. Finally, there are a number of minor corrections and changes in the proposed rule that are not directly related to the rent schedule.

These proposed changes are limited in scope and address trespass and the new rental payments, land status changes, annual rental payments, phased-in rental increases, and reimbursements of monitoring costs and processing fees. These latter items would correct some existing errors in the current regulations and clarify others. This proposed rule would:

(1) Make clear that the rent exemptions listed in section 2806.14 do not apply if the applicant/holder is in trespass;

(2) Provide that only the Per Acre Rent Schedule will be used to determine rent for linear right-of-way grants, unless the land encumbered by the grant is to be transferred out of Federal ownership;

(3) Provide for an annual rent payment term when the annual rent for non-individuals is $1,000 or more;

(4) Provide for a one-time rent payment for grants and easements when the land encumbered by the grant or easement is to be transferred out of Federal ownership;

(5) Provide for a limited one-time, 2-year phrase-in period for holders of MLA authorizations if they pay rent annually and the payment of the new rental amount would cause the holder undue hardship;

(6) Revise section 2920.6 to require reimbursement of processing and monitoring costs under sections 2804.14 and 2805.16 for applications for leases and permits issued under Title II of FLPMA;

(7) Amend section 2920.8(b) to assess a non-refundable processing fee and monitoring fee under sections 2804.14 and 2805.16 for each request for renewal, transfer, or assignment of a lease or easement;

(8) Amend sections 2805.11(b)(2) and 2885.11(a) so that all grants, except those issued for a term of 3 years or less and those issued in perpetuity under FLPMA, terminate on December 31 of the final year of the grant; and

(9) Amend sections 2805.14(f) and 2885.12(e) to make it clear that you may assign your grant, without the BLM's prior written approval, if your authorization so provides.

Subpart 2805—Terms and Conditions of Grants

The BLM is proposing two minor revisions to two sections in subpart 2805, which addresses the terms and conditions of FLPMA right-of-way authorizations.

Section 2805.11 What does a grant contain?

Current section 2805.11(b)(2) states that all grants, except those issued for a term of less than 1 year and those issued in perpetuity, expire on December 31 of the final year of the grant. The BLM uses the calendar year, not the fiscal year or the anniversary date, as the rental period for grants. Terminating grants on December 31 allows for consistency and ease of administration, because after the initial billing period only full calendar years are included in subsequent billing periods. However, the BLM often issues short-term right-of-way grants for 3 years or less to allow the holder to conduct temporary activities on public land. Current section 2806.23(b) and proposed section 2806.25(c) both explain that the BLM considers the first partial calendar year in the rent payment period to be the first year of the rental term. Therefore, a 3-year grant actually has a term period of 2 years plus the time period remaining in the calendar year of issuance. A 2-year grant has a term period of 1 year plus the time period remaining in the calendar year of issuance. Depending on when the grant is issued, the actual term could be just over 2 years for a 3-year grant and could be just over 1year for a 2-year grant. Under the proposed rule, all grants, except those issued for a term of 3 years or less and those issued in perpetuity, would terminate on December 31 of the final year of the grant. The proposed changes to this section would allow the holder to use short-term grants for the full period of the grant. For example, if a 3-year grant were issued under the proposed rule on October 1, 2008, it would terminate on September 30, 2011, instead of December 31, 2010, under the current rule. If a 2-year grant were issued under the proposed rule on October 1, 2008, it would terminate on September 30, 2010, instead of December 31, 2009, under the current rule. In most cases, the BLM would assess a one-time rental bill for the term of the grant which would lessen any administrative impact which might otherwise result from this revision.

Section 2805.14 What rights does a grant convey?

Current section 2805.14(f) states that you have a right to assign your grant to another, provided that you obtain the BLM's prior written approval. The BLM is proposing to add the phrase ''unless your grant specifically states that such approval is unnecessary'' at the end of this sentence to indicate that BLM's prior written approval may be unnecessary in certain cases. In most cases, assignments would continue to be subject to the BLM's written approval. However, with the proposed change, the BLM could amend existing grants to allow future assignments without the BLM's prior written approval. This may be especially important to the future administration of a grant when the land encumbered by a grant is being transferred out of Federal ownership, and there is a request to convert an existing grant to an easement or a perpetual grant under section 2807.15(c).

Subpart 2806—Rents

Sections 2806.10 through 2806.16 of subpart 2806 contain general rent provisions that apply to grants. No changes are proposed to these general provisions except to section 2806.14.

Section 2806.14 Under what circumstances am I exempt from paying rent?

Current section 2806.14 identifies those circumstances where a holder or facility is exempt from paying rent. None of the current circumstances change under the proposed rule. We have, however, added a provision (proposed section 2806.14(b)) that states that the exemptions in this section do not apply if you are in trespass. The addition of this provision makes it clear that the penalties specified in subpart

2808—Trespass, which includes the assessment of rent for use of the public land, and possible additional penalties which are based upon the rent value, apply to all entities in trespass, even those entities that may otherwise be exempt from paying rent under section 2806.14. This is consistent with how trespass penalties are assessed under current policy, and provides for consistency with similar provisions in subpart 2888—Trespass. Section 2888.10(c) states that the BLM will administer trespass actions for MLA grants and temporary use permits (TUPs) as set forth in section 2808.10(c) and section 2808.11, except that the rental exemption provisions of part 2800 do not apply to grants issued under part 2880. Adding a new provision at section 2806.14(b) makes it clear that the rental exemption provisions do not apply to trespass situations covered under subpart 2808, as they likewise do not apply to trespass situations covered under subpart 2888. The proposed rule would remove the phrase ''except that the rental exemption provisions of part 2800 (section 2806.14) do not apply to grants issued under this part'' from section 2888.10(c), because the cross reference is no longer necessary (see preamble discussion for proposed section 2888.10(c)).

Section 2806.20 What is the rent for a linear right-of-way grant?

This section explains that the BLM will use the Per Acre Rent Schedule, except as described in section 2806.26, to calculate rent for linear right-of-way grants. The per acre rent from the schedule (for all types of linear right-of-way facilities regardless of the granting authority, e.g., FLPMA, MLA, and their predecessors) is the product of three factors: The per acre zone value multiplied by the encumbrance factor multiplied by the rate of return. The following discussion explains how the BLM adjusted these factors in the current Per Acre Rent Schedule to arrive at the Per Acre Rent Schedule in the proposed rule, including the determination of per acre land values by county, as directed by the Act.

Use of a Schedule

Section 367 of the Act directs the Secretary of the Interior to ''revise the per acre rental fee zone value schedule by State, county, and type of linear right-of-way use to reflect current values of land in each zone.'' Therefore, the proposed rule retains the use of a schedule and no alternative rental fee options are considered.

County Land Values—Use of Published Data

In the 1987 rent schedule, the average per acre land value for each county was based upon a review of the typical per acre value for the types of lands that the BLM and the FS had allocated to various utility and right-of-way facilities. These values were mapped, reviewed, and adjusted, resulting in the placement of each county (except Coconino County, Arizona, which was split by the Colorado River) in one of eight zones ranging in value from $50 to $1,000 per acre.

In the ANPR, the BLM requested comments regarding what available published information, statistical data, or reports the BLM should use to update the current linear right-of-way rental fee zone values. The BLM stated in the ANPR that it was considering using existing published information or statistical data for updating the rent schedule, such as information published by the National Agricultural Statistics Service (NASS). The NASS publishes two reports:

(1) The Census of Agriculture published every 5 years (NASS Census); and

(2) The annual Land Values and Cash Rents Summary (Annual Report).

The NASS Census includes average per acre land and building values by county, or other geographical areas, for each state. The land values are reported for cropland, woodland, permanent pasture, and rangeland and include non-commercial, non-residential buildings. The NASS data in the Annual Report includes average per acre values for cropland, pastureland, and farm real estate, but only on a statewide basis, and not on a countywide basis. Another shortcoming of the Annual Report is the absence of any data for Alaska, Hawaii, and Puerto Rico. You can find more detailed information about these two reports at the NASS Web site at: *http://www.nass.usda.gov/index.asp*.

The BLM received four comments in response to our request in the ANPR for comment on the use of available published information. One commenter said that the NASS data is appropriate. Two commenters recommended using the NASS Census of Agriculture (5-year census) for county-level data. One commenter stated that the NASS data seems appropriate for updating the schedule, so long as agricultural uses are not reflected in the land values used.

The BLM agrees with the commenters that support the use of the NASS Census data to determine the average per acre value for each county. The proposed rule uses the NASS data. The NASS publishes average per acre land and building values, by state and county, each 5 year period in its NASS Census report. The most recent county values are from the 2002 NASS Census, which was published in June 2004. The next NASS Census report will provide 2007 data, and it is due to be published in June 2009.

Other Federal and state agencies regularly use the NASS Census data when it is necessary to obtain average per acre land value for a particular state or county. In addition, Congress specifically endorsed the use of this data for rental determination purposes when it passed the ''National Forest Organizational Camp Fee Improvement Act of 2003'' (Pub. L. 108–7) (16 U.S.C. 6232). This law established a formula for determining rent for organizational camps located on NFS lands by applying a 5 percent rate of return to the average per acre land and building value, by state and county, as reported in the most recent NASS Census. That law also provides for a process to update the per acre land values annually based on the change in per acre land value, by county, from one census period to another. The law does not mandate the use of zones or a schedule, which eliminates the need for an annual index adjustment to keep the schedule or zones current. However, the range between the high and low county values which results from using the components mandated under Public Law 108–7, including the use of a 100 percent encumbrance factor, is significantly greater than the range between the high and low zone values which result from using the components established under this proposed rule. Thus, there is potential for significantly higher per acre rental amounts when using only the county land per acre value approach as compared to the per acre rental amounts generated using the zone value approach proposed in this rule.

The BLM also requested in the ANPR comments regarding whether the proposed Per Acre Rent Schedule should split some states and counties into more than one zone and whether the schedule should apply to Alaska. The BLM received three comments regarding whether some counties should be split into more than one zone. One commenter said that any consideration of splitting states or counties into more than one zone should involve discussions with stakeholders. One commenter said that zones smaller than a single county may lead to undue administrative burden for the BLM (establishing boundaries and collecting data). For very high-valued lands, rent

could be based on 25 percent of the assessed value, according to one commenter. Alternatively, high-valued BLM lands could be sold or exchanged. One commenter said that wide variations in land values within a state or county may require applying the zone methodology at the sub-state or sub-county level. Regarding whether the Per Acre Rent Schedule should apply to Alaska, one commenter stated that the new linear right-of-way rent schedule should apply to public and NFS lands in Alaska if similar published data for land values is available for Alaska as for the lower 48 states and the data produces a reasonable per acre rental value.

In this proposed rule, the BLM does not split any county into more than one zone because there is no published data, easily obtainable, that would support making such a split. However, we do propose that the schedule apply to Alaska since the NASS Census does include average per acre land and building values for five Alaska areas: Fairbanks; Anchorage; Kenai Peninsula; Aleutian Islands; and Juneau. This data does produce a reasonable per acre rental value and is comparable to the per acre rent values from contracted appraisals and/or local rent schedules now in effect in some BLM and FS offices. The NASS Census data does not define the actual boundaries for the five areas, and therefore we specifically ask for comments to assist the BLM and the FS in determining and identifying the on-the-ground area to be included in each of the five Alaska areas in the NASS Census. For example, the NASS Census average per acre land value for the Fairbanks ''area'' could be used for all public lands administered by the BLM Fairbanks District Office; and the NASS Census average per acre land value for the Anchorage ''area'' could apply to all public lands administered by the BLM Anchorage District Office, and so forth. Another approach, which the BLM and the FS prefer, would be to identify specific geographic or management areas and apply the most appropriate per acre land value from the five Alaska NASS Census areas to the BLM/FS identified geographic or management areas based on similar landscapes and/or similar average per acre land values. Under this approach, the FS plans to use the NASS census data for the Kenai Peninsula for all NFS lands in Alaska, except for NFS lands located in the Anchorage and Juneau areas. For NFS lands located in the Municipality of Anchorage, the NASS census data for the Anchorage area would apply. For NFS lands in the downtown Juneau area (Juneau voting precincts 1, 2, and 3), the NASS census data for the Juneau area would apply.

Puerto Rico, which has no public lands administered by the BLM, is not divided into counties. However, the NASS publishes average farmland values for the entire Commonwealth of Puerto Rico. The FS plans to use the NASS average farmland values ($5,866 per acre in 2002) for linear right-of-way authorizations located on NFS lands in Puerto Rico.

Per Acre Zone Values

The 1987 linear rent schedule contains eight separate zones representing average per acre land value from $50 per acre to $1,000 per acre. The schedule contains two zones with a $50 range, five zones with a $100 range, and one zone with a $400 range. All the counties in the 48 contiguous states, except one and Puerto Rico, are in one of the eight zones based on their estimated average per acre land value. The lone exception, as mentioned above, is Coconino County, Arizona, where the area north of the Colorado River is in one zone, and the area south of the river is in a different zone.

In the ANPR, the BLM requested comments regarding the appropriate number of rental zones for the revised rent schedule, and received three comments. One commenter said that the number of zones (8) in the current schedule is sufficient. Two commenters said that the number of zones should not be changed, unless the NASS Census data indicates the need for a change.

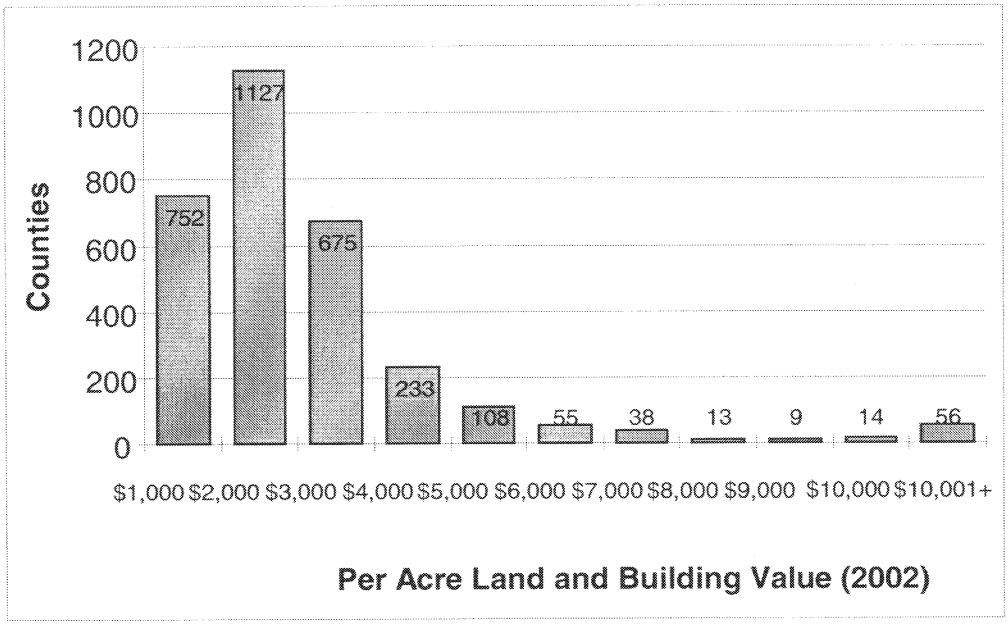
In the proposed rule, the number of zones has been increased from the current 8 to 12, in order to accommodate the range of 3,080 county land values contained in the NASS Census. For the same reason, it was necessary to increase the dollar value per zone. In the 2002 NASS Census, the county land and building per acre value ranged from a low of $75 to a high of $98,954. To accommodate such a wide range in average per acre land values, the BLM proposes two zones with $250 increments, three zones with $500 increments, one zone with a $1,000 increment, one zone with a $2,000 increment, one zone with a $5,000 increment, two zones with $10,000 increments, one zone with a $20,000 increment, and one zone with a $50,000 increment (see Table 2—Zone Thresholds).

TABLE 2.—ZONE THRESHOLDS

Zone	2002 County land and building value
Zone 1	$1 to $250.
Zone 2	$251 to $500.
Zone 3	$501 to $1,000.
Zone 4	$1,001 to $1,500.
Zone 5	$1,501 to $2,000.
Zone 6	$2,001 to $3,000.
Zone 7	$3,001 to $5,000.
Zone 8	$5,001 to $10,000.
Zone 9	$10,001 to $20,000.
Zone 10	$20,001 to $30,000.
Zone 11	$30,001 to $50,000.
Zone 12	$50,001 to $100,000.

The proposed zones accommodate the per acre land and building values of 100 percent of the total number of counties in the 2002 NASS Census (see Table 3). As land values increase or decrease, it may be necessary to adjust either the number of zones and/or the dollar value per zone. The proposed rule would allow adjustments to the number of zones and/or the dollar value per zone after every other NASS Census is published (once each ten-year period). The adjustments must accommodate 100 percent of the county per acre land and building values reflected in the 5-Year Census. The BLM, specifically asks for comments on whether 100 percent of the counties should be covered by the per acre rent schedule. Only 14 of the 3,080 counties have per acre land values in excess of $30,000. If Zones 11 and 12 were deleted from the per acre rent schedule, the 14 counties with per acre land values in excess of $30,000 would be included in Zone 10 for purposes of calculating rent for any rights-of-way located in these counties. The use of zones in this manner would then serve as a rental ''cap'' for any rights-of-way located in a county with per acre land values statistically outside of the norm. However, it would also significantly limit the dollar amount of the one-time payment for perpetual right-of-way grants under proposed sections 2806.25(c) and 2885.22(b), and may not achieve the objectives of the Act to ''revise the per acre rental fee zone value schedule by state, county, and type of linear right-of-way uses to reflect current value of land in each zone.''

Table 3 – Distribution of U.S. Counties by 2002 Per Acre Land and Building Value



The 2002 NASS Census per acre land and building value for each county (or similar area) and the corresponding zone number in the Per Acre Rent Schedule are listed for informational purposes at the end of this proposed rule. Most of the areas subject to the proposed Per Acre Rent Schedule are called ''counties.'' Exceptions include Alaska ''areas,'' the ''Commonwealth'' of Puerto Rico, and Louisiana ''parishes.'' To make the terminology uniform in this proposed rule, all such areas are referred to as counties.

Encumbrance Factor

The BLM is proposing an encumbrance factor (EF) of 50 percent for all types of linear right-of-way facilities. This is a change from the current rule where the EF for roads and energy related pipelines and other facilities is 80 percent and the EF for telephone and electrical transmission facilities is 70 percent. This change is the result of public comments on the ANPR, a review of industry practices in the private sector, and a review of the Department of the Interior (DOI) appraisal methodology for right-of-way facilities located on Federal lands.

The EF is a measure of the degree that a particular type of facility encumbers the right-of-way area and/or excludes other types of land uses. If the EF is 100 percent, the right-of-way facility (and its operation) is encumbering the right-of-way area to the exclusion of all other uses. The land use rent for such a facility would be calculated on the full value of the subject land (annual rent = full value of land × rate of return). If the EF is 40 percent, the right-of-way facility (and its operation) is only partially encumbering the right-of-way area so that other uses could theoretically co-exist alongside the right-of-way facility. The land use rent for such a facility would be calculated on only 40 percent of the full value of the subject land (annual rent = full value of land × 40 percent × by rate of return).

Two comments received on this topic suggested that an EF could be as low as 10–15 percent if the right-of-way facility is located on undevelopable terrain; a 25 percent EF be used for a transmission line that does not impact development of land (''set-back areas''); a 50 percent EF be used if development is restricted, but not prohibited, or if other land uses are still possible; and a 70 percent EF be used if development or other uses are severely restricted. Another commenter stated that the EF should be lowered to 25–50 percent for power lines because in the private sector, an electrical utility typically makes a one-time payment of 50 percent fair market land value for a perpetual easement, allowing other use(s) within the corridor as long as the use(s) do not interfere with the power line. The commenter also stated that most of the uses that the BLM authorizes can also be conducted within a power line corridor without interfering with the power line and without restricting the additional use. One commenter encouraged BLM to use a lower EF than 70 percent, based on common real estate practice relating to utility easements. The commenter stated that when utilities negotiate the purchase price for easements on private land, they typically apply a factor of 50 percent or less to the fee simple value of the land involved, to reflect that the utility easement is less than fee ownership and has a reduced impact. This commenter further stated that the BLM should use a 50 percent or lower encumbrance (Impact Adjustment) factor and should allow a right-of-way applicant to demonstrate that an even lower impact factor should apply.

The BLM reviewed several appraisal reports (prepared by the DOI's Appraisal Services Directorate) for right-of-way facilities located on Federal lands which showed an EF ranging from 25 percent (for buried telephone lines) to 100 percent (for major oil pipelines and electrical transmission lines). The BLM also reviewed one appraisal report that was prepared by a contractor for the BLM. The contractor did an independent solicitation of industry practices regarding this factor and again found anecdotal evidence that EFs vary from 25 percent to 100 percent, with 50 to 75 percent being the most common. One holder provided anecdotal evidence that its company typically used a 40 percent EF for buried facilities and a 60 percent EF for above ground facilities when negotiating land use rental terms for its facilities across private lands. One holder contracted with a private appraisal firm to determine an appropriate EF for a major

pipeline and found that a 75 percent EF is fairly typical for major projects. Finally, our review showed that many state and Federal agencies have established an EF by statute or by policy, usually in the 70 percent to 100 percent range.

The BLM recognizes that the EF is closely related to the type of right-of-way facility authorized, as well as how it is operated and administered. However, to assign a specific EF for each type of facility, or type of terrain, would be counter-productive to the purpose of using a schedule in the first place, i.e., for administrative simplicity and the cost savings that a schedule provides to both the BLM and the applicant/holder in determining rent for right-of-way facilities on public lands. In determining an appropriate EF, consideration should be given to the fact that the BLM grants rights-of-way for a specified term, usually 20 to 30 years. The rights granted are subject to provisions for renewal, relinquishment, abandonment, termination, or modification during the term of the grant. The EF should also recognize that the grants issued for right-of-way facilities are non-exclusive, i.e., the BLM reserves the right to authorize other uses within a right-of-way area, as long as the uses are compatible. Given these considerations, and the research and analysis cited above, along with consideration of public comments, the BLM has determined that a 50 percent EF (in both the current and proposed per acre linear rent schedule, the EF is and would be applied to the upper limit of each zone value) is a reasonable and appropriate component for use in the rent formula for linear right-of-way facilities located on public lands. The BLM welcomes any additional comments regarding the proposed use of a 50 percent EF, especially since this is a significant reduction from the 80 percent and 70 percent EFs used in the current per acre rent schedule.

Rate of Return

The rate of return component used in the Per Acre Rent Schedule reflects the relationship of income to property value, as modified by any adjustments to property value, such as the EF discussed above. The BLM reviewed a number of appraisal reports that indicated that the rate of return for the land can vary from 7 to 12 percent, and is typically around 10 percent. These rates take into account certain risk considerations, i.e., the possibility of not receiving or losing future income benefits, and do not normally include an allowance for inflation. However, a holder seeking a right-of-way from the BLM must show that it is financially able to construct and operate the facility. In addition, the BLM can require surety or performance bonds from the holder to ensure compliance with the terms and conditions of the authorization, including any rental obligations. This reduces the risk and should allow the BLM to utilize a ''safe rate,'' e.g., the prevailing rate on insured savings accounts or guaranteed government securities that include an allowance for inflation.

The rate of return for the current rent schedule is 6.41 percent, which was the 1-year Treasury Securities ''Constant Maturity'' rate for June 30, 1986. Two commenters stated that this rate of return is an acceptable rate of return for right-of-way uses on public lands. Another commenter stated that the Treasury-bill (T-bill) rate of 6.41 percent in the current rent schedule is not unreasonably high given current T-bill rates around 5 percent. This commenter also stated that an annual adjustment of the T-bill rate would lead to uncertainty in rental fees, which would have a negative impact on utilities and customers, and duplicates the changes reflected in the Gross Domestic Product (GDP) index. Land values tend to move opposite to the T-bill rate, so including this update in the formula would lead to overly-large rental rates. According to this commenter, a better approach would be to use the 10-year average of the 1-year T-bill rates. Three commenters supported updating the rate of return annually, using some multi-year average of the 1-year T-bill rates. The commenters said that this approach would provide for a current rate of return, while avoiding abrupt changes.

Given the above considerations, the BLM has determined that an initial rate of return based on the 10-year average of the U.S. 30-year Treasury bond yield rate would be reasonable since most right-of-way authorizations are issued for a term of 30 years. The ''initial'' rate would be effective for a 10-year period, and then would adjust automatically to the then existing 10-year average of the U.S. 30-year Treasury bond yield rate. This method of establishing the rate of return eliminates a ''one-point-in-time'' high or low rate with a rate that reflects an average over the preceding decade. The proposed rule would allow for use of the 10-year average of the U.S. 20-year Treasury bond yield rate if the 30-year U.S. Treasury bond yield rate is not available. The BLM welcomes any comments regarding the method that we propose to establish the initial rate of return and how we propose to update it each 10-year period.

2002 (Base Year) Per Acre Rent Schedule

Based upon the above discussion, the Per Acre Rent Schedule for the base year, calendar year 2002, is shown in Table 4:

TABLE 4.—2002 PER ACRE RENT SCHEDULE

County zone number and per acre zone value	Encumbrance factor (percent)	Initial rate of return—10-year average—30-year T-Bond (1992–2001) (percent)	Per acre rent for all types of linear right-of-way facilities issued under either FLPMA or MLA or their predecessors. To be adjusted annually for changes in the Consumer Price Index for All Urban Consumers (CPI–U)
Zone 1 $250	50	6.47	$8.09
Zone 2 $500	50	6.47	$16.18
Zone 3 $1,000	50	6.47	$32.35
Zone 4 $1,500	50	6.47	$48.53
Zone 5 $2,000	50	6.47	$64.70
Zone 6 $3,000	50	6.47	$97.05

TABLE 4.—2002 PER ACRE RENT SCHEDULE—Continued

County zone number and per acre zone value	Encumbrance factor (percent)	Initial rate of return—10-year average—30-year T-Bond (1992–2001) (percent)	Per acre rent for all types of linear right-of-way facilities issued under either FLPMA or MLA or their predecessors. To be adjusted annually for changes in the Consumer Price Index for All Urban Consumers (CPI–U)
Zone 7 $5,000	50	6.47	$161.75
Zone 8 $10,000	50	6.47	$323.50
Zone 9 $20,000	50	6.47	$647.00
Zone 10 $30,000	50	6.47	$970.50
Zone 11 $50,000	50	6.47	$1,617.50
Zone 12 $100,000	50	6.47	$3,235.00

As discussed above, the most recent NASS Census data available is for calendar year 2002 and that data is therefore used to develop the initial or base Per Acre Rent Schedule. Proposed section 2806.20 explains that the base 2002 Per Acre Rent Schedule would be adjusted annually in accordance with section 2806.22(a) and that it would be revised in accordance with sections 2806.22(b) and (c) at the end of each 10-year period starting with the base year of 2002. These adjustments to the 2002 Per Acre Rent Schedule, as well as the proposed Per Acre Rent Schedule for 2007 are discussed below. Section 2806.20 further explains that counties (or other geographical areas) would be assigned to an appropriate zone in accordance with section 2806.21. Finally, section 2806.20 explains that you may obtain a copy of the current Per Acre Rent Schedule from any BLM state or field office or by writing: Director, BLM, 1849 C St., NW., Mail Stop 1000 LS, Washington, DC 20240. The BLM also posts the current rent schedule on the BLM Homepage on the Internet at *http://www.blm.gov.* Because current schedules are easily available, the BLM does not intend to publish an updated Per Acre Rent Schedule each year in the **Federal Register**.

Section 2806.21 When and how are counties or other geographical areas assigned to a County Zone Number and Per Acre Zone Value?

This section explains that counties (or other geographical areas) would be assigned to a county zone number and per acre zone value in the Per Acre Rent Schedule based upon their average per acre land and building value published in the Census of Agriculture by the NASS. The initial assignment of counties to the zones in the base year (2002) Per Acre Rent Schedule is based on data contained in the most recent NASS Census (2002). For example, San Juan County, New Mexico, has a 2002 NASS Census average per acre land and building value of $324. Since this amount falls between $251 and $500, San Juan County is assigned to Zone 2 on the Per Acre Rent Schedule. The 2002 NASS Census per acre land and building value for each county and the corresponding zone number in the Per Acre Rent Schedule are listed for informational purposes at the end of this proposed rule.

This proposed section further explains that subsequent assignments of counties would occur every 5 years following the publication of the NASS Census. The next scheduled NASS Census will be for calendar year 2007, but the data will not be published until June 2009. If the average per acre land and building value of San Juan County stays between $251 and $500 in the 2007 NASS Census, San Juan County would remain in Zone 2 on the Per Acre Rent Schedule. However, if the average per acre land and building value were to drop to $240, San Juan County would be reassigned to Zone 1 on the Per Acre Rent Schedule used for calendar year 2010. Likewise, if the average per acre land and building value were to increase to $540, San Juan County would be reassigned to Zone 3 on the Per Acre Rent Schedule used for calendar year 2010.

Section 2806.22 When and how does the Per Acre Rent Schedule change?

This section explains that the BLM would adjust the per acre rent in section 2806.20 for all types of linear right-of-way facilities in each zone each calendar year based on the difference in the U.S. Department of Labor CPI–U, from January of one year to January of the following year.

The annual price index component used in the Per Acre Rent Schedule allows the rent per acre amount to stay current with inflationary or deflationary trends. If the rent schedule were not based on the ''zone'' concept, where county per acre land values were placed into a corresponding zone value, the price index adjustment would not be necessary, assuming the county per acre land values were kept current. However, since the Act directs the BLM to ''revise the per acre rental fee zone value schedule by state, county, and type of linear right-of-way use to reflect current values of land in each zone,'' the proposed rule retains the zone concept as well as the annual price index adjustment.

The current Per Acre Rent Schedule is adjusted annually by the change in the Implicit Price Deflator, Gross Domestic Product index (IDP–GDP) from the second quarter to the second quarter. From the initial rent schedule in 1987 to the rent schedule for 2007, the change in the IPD–GDP index increased the rent per acre amounts by 62.2 percent. In comparison, the CPI–U index increased 85.8 percent for the same period. Because the growth rate for the IDP–GDP is generally less than that for the CPI–U, one ANPR commenter suggested using half of the CPI–U index rather than the current 100 percent of the IDP–GDP as the CPI–U is more easily available. The commenter said that halving the CPI–U number is in line with the lesser IDP–GDP and allows for a normalization of the annual index adjustment while still allowing for increases with inflation.

Two ANPR commenters stated that the payment due date (January 1) comes less than one month after the payment

amount is announced in December. The commenters recommended using an earlier-published index than the current one (July of each year). Another commenter stated that the IDP–GDP is reported as a national number only and does not reflect any potential regional changes in the price level. As such, the Consumer Price Index may offer an alternative index to that of using the IDP–GDP.

When in 1995 the BLM and the FS finalized the rent schedule for communication uses and facilities located on public and NFS lands, the agencies chose to use the CPI–U as the annual index to keep the per acre rental amounts current with inflationary and deflationary trends. The CPI–U was chosen because it is the most common index used by economists and the Federal Government to reflect inflationary and deflationary trends in the economy as a whole; it is the most recognizable and familiar index to the American consumer; and it can be easily obtained from published sources by both Federal agencies and the American public. For these reasons, the BLM has chosen to use the difference in the CPI–U, from January of one year to January of the following year, as the annual price index for the Per Acre Rent Schedule in the proposed rule. In addition to being a reasonable index, using the difference in the CPI–U, from January of one year to January of the following year (instead of from July of one year to July of the following year), would provide nearly a full year's notification to holders of the change in the annual index and the impact that the change might have on the following year's rental amount. Table 5 shows the Per Acre Rent Schedules for the years 2002 through 2007, using the CPI–U index (Note: Rent paid for years 2002—2007 under the current schedule would not be recalculated using the rates in Table 5).

TABLE 5.—2002–2007 PER ACRE RENT SCHEDULES

County zone number and per acre zone value	2002 Per acre rent (base year)	2003 Per acre rent (1.1 percent CPI–U Increase from January 2001 to January 2002)	2004 Per acre rent (2.6 percent CPI–U Increase from January 2002 to January 2003)	2005 Per acre rent (1.9 percent CPI–U Increase from January 2003 to January 2004)	2006 Per acre rent (3.0 percent CPI–U Increase from January 2004 to January 2005)	2007 Per acre rent (4.0 percent CPI–U Increase from January 2005 to January 2006)
Zone 1—$250	$8.09	$8.18	$8.39	$8.55	$8.80	$9.16
Zone 2—$500	16.18	16.35	16.78	17.10	17.61	18.31
Zone 3—$1,000	32.35	32.71	33.56	34.19	35.22	36.63
Zone 4—$1,500	48.53	49.06	50.33	51.29	52.83	54.94
Zone 5—$2,000	64.70	65.41	67.11	68.39	70.44	73.26
Zone 6—$3,000	97.05	98.12	100.67	102.58	105.66	109.89
Zone 7—$5,000	161.75	163.53	167.78	170.97	176.10	183.14
Zone 8—$10,000	323.50	327.06	335.56	341.94	352.20	366.28
Zone 9—$20,000	647.00	654.12	671.12	683.88	704.39	732.57
Zone 10—$30,000	970.50	981.18	1,006.69	1,025.81	1,056.59	1,098.85
Zone 11—$50,000	1,617.50	1,635.29	1,677.81	1,709.69	1,760.98	1,831.42
Zone 12—$100,000	3,235.00	3,270.59	3,355.62	3,419.38	3,521.96	3,662.84

Table 5 displays the per acre rent values for each county zone for the 2002 base year and each subsequent year after application of the annual index. The annual index adjustments would continue until the Per Acre Rent Schedule is revised under paragraph (b) of this section. The per acre rent values would then be recalculated based on the revised zone values and rate of return, but maintaining the 50 percent EF. The annual index adjustments would then continue on an annual basis until the next potential revision to the Per Acre Rent Schedule 10 years later. In the event that the NASS Census stops being published, or is otherwise unavailable, then the only changes to the rent schedule would be the annual index adjustment and the revision of the rate of return under paragraph (c) of this section.

Section 2806.22 also explains that the BLM would review the NASS Census data from the 2012 NASS Census, and each subsequent 10-year period, and if appropriate, revise the number of county zones and the per acre zone value. Any revision must include 100 percent of the number of counties and listed geographical areas for all states and the Commonwealth of Puerto Rico and must reasonably reflect their average per acre land and building values contained in the NASS Census. The BLM may revise the number of zones and the per acre zone value in the 2002 base Per Acre Rent Schedule (section 2806.20(a)) following the publication of the 2012 NASS Census. Since the 2012 NASS Census data will not be available until early 2014, based on current timeframes, any revision would be applicable for the calendar year 2015 rent schedule. In the event that the NASS Census data becomes available in mid-year 2013, the revisions could be applicable for the calendar year 2014 Per Acre Rent Schedule. However, this is unlikely due to the extensive data verification process that is undertaken by NASS. Although the NASS Census occurs each 5-year period, the revision to the number of zones and the per acre zone value will occur each 10-year period after publication of the NASS Census in 2012, 2022, 2032, and so forth. Based on historic trends in average per acre land values, the BLM does not foresee that it would be necessary to revise the Per Acre Rent Schedule after each NASS Census period; the BLM finds, however, that it would likely be necessary to revise the Per Acre Rent Schedule after every other NASS Census period (each 10-year period) in order to keep the schedule current with existing per acre land values.

This section further explains that the BLM would revise the Per Acre Rent Schedule at the end of calendar year 2011 and at the end of each 10-year period thereafter to reflect the average rate of return for the preceding 10-year period for the 30-year Treasury bond (or the 20-year Treasury bond if the 30-year Treasury bond is not available). The initial rate of return for the 2002 base rent schedule is 6.47 percent, which is the average 30-year Treasury bond yield

rate for the 10-year period from 1992 through 2001. The subsequent rate of return would be determined by the average 30-year Treasury bond yield rate for the 10-year period from 2002 through 2011 and would apply to the updated rent schedule for calendar year 2013.

The adjustments provided by this section would keep the Per Acre Rent Schedule current relative to average per acre land value as directed by the Act. In addition, since the adjustments would be based on easily accessible public information, the changes should not be either burdensome to administer or surprising in their outcome.

Section 2806.23 How will BLM calculate my rent for linear rights-of-way the Per Acre Rent Schedule covers?

Proposed sections 2806.23(a) and (b) are similar to and replace current sections 2806.22(a) and (b), respectively. Proposed section 2806.23(a) explains that (except as provided by sections 2806.25 and 2806.26) the BLM calculates rent by multiplying the rent per acre for the appropriate county (or other geographical area) zone from the current schedule by the number of acres (as rounded up to the nearest tenth of an acre) in the right-of-way area that fall in each zone and multiplying the result by the number of years in the rental period. The proposed rent calculation methodology is identical to the current rent calculation methodology; only the components of the formula (average per acre land value; county zones; the EF; and rate of return) would be revised. For example, an existing pipeline right-of-way in New Mexico occupies 0.74 acres of public land in Chaves County and 4.8 acres of public land in Eddy County. The 2002 NASS Census indicates that the average per acre land and building value for Chaves County is $212 (Zone 1 on the Per Acre Rent Schedule) and $255 for Eddy County (or Zone 2 on the Per Acre Rent Schedule). The per acre rent value for calendar year 2007 for Zone 1 is 9.16 and for Zone 2 it is $18.31. The 2007 annual rent for the portion of the right-of-way in Zone 1 (Chaves County) is $7.33 (0.74 acres (rounded up to 0.8 acres) multiplied by $9.16 = $7.33). The 2007 annual rent for the portion of the right-of-way in Zone 2 (Eddy County) is $87.89 (4.8 acres multiplied by $18.31 = $87.89). The total 2007 rent for the entire grant would be $95.22. If the holder is not an individual, given that the annual rent is $1,000 or less, the holder has the option to pay for the entire remaining term of the grant, or to pay rent at 10-year intervals, not to exceed the term of the grant (see section 2806.24).

Lastly, this section explains that if the BLM has not previously used the rent schedule to calculate your rent, we may do so after giving you reasonable written notice.

Section 2806.24 How must I make rental payments for a linear grant?

Proposed section 2806.24(a) explains that for linear grants, except those issued in perpetuity, you must make either nonrefundable annual payments or a nonrefundable payment for more than 1 year, as follows:

(1) *One-time payments.* You may pay in advance the total rent amount for the entire term of the grant or any remaining years.

(2) *Multiple payments.* If you choose not to make a one-time payment, you must pay according to one of the following methods:

(i) *Payments by individuals.* If your annual rent is $100 or less, you must pay at 10-year intervals, not to exceed the term of the grant. If your annual rent is greater than $100, you may pay annually or at 10-year intervals, not to exceed the term of the grant. For example, if you have a grant with a term of 30 years, you may pay in advance for 10 years, 20 years, or 30 years, but not 15 years.

(ii) *Payments by all others.* If your annual rent is $1,000 or less, you must pay rent at 10-year intervals, not to exceed the term of the grant. If your annual rent is greater than $1,000, you may pay annually or at 10-year intervals, not to exceed the term of the grant.

Proposed section 2806.24(a) would replace the rent payment options in current section 2806.23(a). Currently, only individual grant-holders with annual rent in excess of $100 have the option to pay their rent annually or at multi-year intervals of their choice. All other grant holders must pay a one-time rent payment for the term of the grant or pay rent at 10-year intervals not to exceed the term of the grant. These provisions were incorporated in the 2005 regulations to help reduce or eliminate costs associated with the billing and collection of annual rent to both the BLM and the holder. However, many holders have pointed out since implementation of these provisions that making rent payments, especially for existing grants, for 10 to 30-year terms (100 years for grants issued in perpetuity) can be an extreme financial hardship, especially for small business entities operating on limited annual budgets.

For FLPMA authorizations, the BLM has some ability to address these issues under the ''undue hardship'' provisions in current section 2806.15(c), but this process can be burdensome on the holders, requires approval of the appropriate BLM State Director, and is not available to holders of MLA authorizations. Several holders of MLA authorizations pointed out that the annual rent payment for some of their grants exceed $10,000, and in at least one case, the annual rent is in excess of $100,000, which would require them to make minimum rent payments between $100,000 and $1,000,000 for a 10-year rental payment period. These holders have suggested that corporations and business entities be given rent payment options similar to those of individuals, except with a higher annual rental threshold of $500 or $1,000, instead of the $100 threshold available to individual holders.

Three commenters on the ANPR said they supported flexible term-payment schedules (annual payments, 5-year payments, 10-year payments) for all authorizations, especially those with annual rent greater than $500. Several commenters said that the BLM should include a 3 to 6 year phase-in period, along with more flexible rent payment periods, in order to provide relief from a large or unexpected increase in individual rental payments.

In response to the holders' concerns with the BLM's existing limited rent payment options, as well as possible concerns of higher rental payments from revision of the current Per Acre Rent Schedule, the BLM is proposing more flexible rent payment options, in addition to the phase-in provisions discussed above. Under the proposed rule, the holder retains the option to pay rent for the entire term of the grant, except for grants issued in perpetuity. No changes in rent payment options are proposed for those holders who are considered ''individuals'' with the exception that if the annual rent is greater than $100, you may pay annually or at 10-year intervals, not to exceed the term of the grant. The proposed rule would eliminate the options for individuals with annual rent greater than $100 to pay at multiple-year intervals of their choice. An ''individual'' does not include any business entity, e.g., partnerships, corporations, associations, or any similar business arrangements. However, the BLM agrees that ''non-individuals'' need to have more flexible rent payment options, especially for those holders whose annual rent payment is in excess of $1,000. Under this proposal, when this threshold is met, the holder has the option to pay its rent on an annual basis, or at 10-year intervals, not to exceed the term of the

grant. For example, the holder of a 25-year grant (a grant issued on May 25, 2005, for a 25-year period would expire on December 31, 2029) whose annual rent is $2,000 would have the option upon grant issuance to make annual payments of $2,000 plus annual index adjustments (the initial rent period could be for a 7-month period or a rent payment of $1,166.67). The holder could also choose to make a payment in advance for 10 years (total payment of $19,166.67 (9 years + 7 months); for 20 years (total payment of $39,167 (19 years + 7 months); or for the entire 25 years (total payment of $49,166.67 (24 years + 7 months), but not for any other multi-year period. If the holder's annual rent is $1,000 or less, the holder (non-individual) would pay rent at 10-year intervals, not to exceed the term of the grant.

Proposed section 2806.24(b) explains that for linear grants issued in perpetuity (except as noted in sections 2806.25 and 2806.26), you must make either nonrefundable annual payments or a nonrefundable payment for more than 1 year, as follows:

(1) *Payments by individuals*. If your annual rent is $100 or less, you must pay at 10-year intervals, not to exceed 30 years. Under this provision, you would have the option to pay for a 10-year term, a 20-year term, or a 30-year term. No other terms would be available. If your annual rent is greater than $100, you may pay annually or at 10-year intervals (10-year term, 20-year term, or 30-year term), not to exceed 30 years. Again, no other terms would be available.

(2) *Payments by all others*. If your annual rent is $1,000 or less, you must pay rent at 10-year intervals, not to exceed 30 years. Under this section, you would have the option to pay for a 10-year term, a 20-year term, or a 30-year term. No other terms would be available. If your annual rent is greater than $1,000, you may pay annually or at 10-year intervals (10-year term, 20-year term, or 30-year term), not to exceed 30 years. No other terms would be available.

Proposed section 2806.24(b) would replace current section 2806.23(c), which gives non-individual holders of a perpetual grant only one rent payment option, that is, a one-time payment based on the annual rent (either determined from the Per Acre Rent Schedule or from an appraisal) multiplied by 100. Holders (non-individuals) of perpetual grants have no other option under current rules but to pay a one-time payment that many find burdensome. Under the 1987 regulations, holders of perpetual grants paid either annually or for a 5-year period, but could not make a one-time payment. This was especially problematic when public land encumbered by a perpetual grant was transferred out of Federal ownership. The 2005 regulations provided for the one-time payment option (see section 2806.23(c)), but did not offer other rent payment options, which are necessary for proper administration of those perpetual grants already in existence prior to 2005, and which encumber land that the BLM intends to administer. Although the term of a FLPMA grant can be any length, it is the BLM's policy to strictly adhere to the factors listed in current section 2805.11(b) to establish a reasonable term. The factors that must be considered in establishing a reasonable term include the: (1) Public purpose served; (2) Cost and useful life of the facility; (3) Time limitations imposed by licenses or permits required by other Federal agencies and state, tribal, or local governments; and (4) Time necessary to accomplish the purpose of the grant. The BLM's own land use planning horizon is generally only 20 to 30 years, so it is seldom in the public interest to issue land use authorizations which exceed this horizon. In addition, the term of MLA grants can not exceed 30 years (see current section 2885.11(a)).

Although the BLM should now rarely issue grants in perpetuity, except when the land encumbered by the grant is being transferred out of Federal ownership (see proposed section 2806.25), we must still be able to effectively administer grants that were issued in perpetuity under prior authorities (generally pre-FLPMA authorities and the MLA prior to 1973). Holders of these grants have requested flexible rent payment options. Proposed section 2806.24(b) provides rent payment options that are available to holders of existing perpetual rights-of-way and which are deemed necessary to properly administer perpetual grants when the land is not being transferred out of Federal ownership. In addition, proposed sections 2806.25 and 2806.26 allow you to make a one-time payment for perpetual grants and perpetual easements, respectively, when the land encumbered by the grant or easement is being transferred out of Federal ownership.

Proposed section 2806.24(c) is the same as current section 2806.23(b), which explains that the BLM considers the first partial calendar year in the initial rent payment period to be the first year of the term. The BLM prorates the first year rental amount based on the number of months left in the calendar year after the effective date of the grant.

Section 2806.25 How may I make rental payments when land encumbered by my perpetual linear grant (other than an easement issued under § 2807.15(c)) is being transferred out of Federal ownership?

Proposed section 2806.25 explains how you may make one-time rental payments for your perpetual linear grant (other than an easement issued under section 2807.15(c) (see section 2806.26)) when land encumbered by your grant is being transferred out of Federal ownership. Section 2806.25(a) explains that if you have an existing perpetual grant (whether issued under FLPMA or its predecessors) and the land your grant encumbers is being transferred out of Federal ownership, you may make a one-time rental payment. You are not required to make a one-time rental payment, but if you choose to do so, the BLM would determine your one-time payment for a perpetual right-of-way grant by dividing the current annual rent for the subject property by an overall capitalization rate calculated from market data. Under this calculation, the overall capitalization rate is the difference between a market yield rate and a percent annual rent increase as described in the formula below. The formula for this calculation is: One-time rental payment = annual rent/(Y − CR), where:

(1) Annual rent = current annual rent applicable to the subject property from the Per Acre Rent Schedule;
(2) Y = yield rate (rate of return) determined by the most recent 10-year average of the annual 30-year Treasury Bond Rate as of January of each year; and
(3) CR = annual percent change in rent as determined by the most recent 10-year average of the difference in the CPI–U Index from January of one year to January of the following year.

Section 2806.25(b) explains how you must make a one-time payment for term grants converted to a perpetual grant under section 2807.15(c). If the land your grant encumbers is being transferred out of Federal ownership and you request a conversion of your term grant to a perpetual right-of-way grant, you would be required to make a one-time rental payment in accordance with section 2806.25(a).

Section 2806.25(c) explains that in paragraphs (a) and (b) of this section, the annual rent is determined from the Per Acre Rent Schedule (see section 2806.20(c)) as updated under section 2806.22. However, the per acre zone value and zone number used in this annual rental determination would be

based on the per acre zone value from acceptable market information or an appraisal, if any, for the land transfer action and not the county average per acre land and building value from the NASS Census.

Section 2806.25(d) explains that when no acceptable market information is available or when no appraisal has been completed for the land transfer action or when the BLM requests it, you must prepare an appraisal report in accordance with Federal appraisal standards.

Section 2806.25 is a new section that explains how one-time rental payments would be determined for perpetual grants (other than an easement issued under section 2807.15(c)) when the land your grant encumbers is being transferred out of Federal ownership. It is important to note that you are under no obligation to make a one-time rental payment for your existing perpetual grant when the land your grant encumbers is being transferred out of Federal ownership. If you have an existing term or perpetual grant and you have made either annual or multi-year payments under section 2806.24, and the land your grant encumbers is to be transferred out of Federal ownership, and you choose not to make a one-time rental payment to the BLM, you would negotiate future rental payments for your grant with the new land owner at the appropriate time. However, if you desire to make a one-time payment to the BLM prior to the transfer of the land, and you have an existing perpetual grant, section 2806.25(a) would allow the BLM to determine the one-time rental payment by dividing the current annual rent for the subject property by an overall capitalization rate calculated from market data. Under this calculation, the overall capitalization rate is the difference between a market yield rate and a percent annual rent increase as described in the formula below. The formula for this calculation is: One-time rental payment = annual rent/(Y − CR), where:

(1) Annual rent = current annual rent applicable to the subject property from the Per Acre Rent Schedule;
(2) Y = yield rate (rate of return) determined by the most recent 10-year average of the annual 30-year Treasury Bond Rate as of January of each year; and
(3) CR = annual percent change in rent as determined by the most recent 10-year average of the difference in the CPI–U Index from January of one year to January of the following year.

For example, if the most recent 10-year average of the annual 30-Year Treasury Bond rate as of January of each year is 6.47 percent and the most recent 10-year average of the difference in the CPI–U index from January of one year to January of the following year is 2.47 percent, then the overall capitalization rate is 4 percent (6.47 − 2.47 = 4). The one-time rental payment for a perpetual right-of-way grant with an annual rent of $36.63 (annual rent for 1 acre of right-of-way area located in Zone 3 for 2007) would be determined by dividing the annual rent ($36.63) by the overall capitalization rate (.04) or $915.75. This methodology of calculating rent is known as the income capitalization approach.

The BLM also considered other methods to determine a one-time rental payment, including an administrative approach similar to current section 2806.23(c)(1), where a one-time payment is determined by multiplying the annual rent by 100. Under this approach, a one-time payment for the same right-of-way grant described above with an annual rent payment of $36.63 would be $3,663 ($36.63 multiplied by 100), instead of $915.75. While this approach is reasonable when using the current per acre rent schedule, it could generate an excessively high one-time payment when using current land values as directed by the Act. The BLM also considered using a discounted cash flow (DCF) method to calculate the present value of the projected annual rent payments over a 100-year term, assuming annual rent payments are made in advance. The DCF approach would generate a one-time payment similar to the income capitalization approach. In the above example, a one-time rental payment using the DCF method for the same annual rent payment figure of $36.63 would be $953.24 compared to $915.75 using the income capitalization approach. In general, the DCF formula is more complex and prone to rounding inconsistencies, as compared to the income capitalization formula, which is fairly straightforward and simple to use.

Given the above considerations, the BLM believes that the income capitalization approach is the most reasonable and correct methodology for converting an annual rent payment (with an annual adjustment factor) to a one-time payment for a perpetual term. The variables in the formula are the rate of return and the percent change in rent. These variables could be determined on a case-by-case basis. However, to provide some certainty, and since the Per Acre Rent Schedule already utilizes these components, the BLM believes that using a 10-year average for each component will normalize these variables and avoid either abnormally high or low values that can result from using a one point in time figure.

Section 2806.25(b) addresses the situation where there is an existing term grant and you ask BLM to convert it to a perpetual FLPMA grant under section 2807.15(c). If you made this request, the BLM would treat it as an application for an amendment under current section 2807.20. If the BLM approved your request to change the term of your grant, the BLM would determine the mandatory one-time rental payment as explained in paragraph (a) of this section.

Section 2806.25(c) provides that if the land your grant encumbers is being transferred out of Federal ownership and you have a perpetual grant and have requested a one-time rental payment, or you have requested the BLM to amend your grant to a perpetual grant and seek a one-time rental payment, the BLM would base the per acre zone value and zone number used in the annual rental determination on the per acre land value from the market information or an appraisal report used for the land transfer action and not the county average per acre land and building value from the NASS Census. The BLM believes that when the land a grant encumbers is being transferred out of Federal ownership, the most accurate and current market data should be used to determine the one-time rental payment. For example, for Clark County, Nevada, the average per acre land and building value from the 2002 NASS Census is $3,567 (Zone 7 on the 2002 Per Acre Rent Schedule or $161.75 per acre rent). If an appraisal report for a competitive sale concluded that the 2002 average per acre land value is instead $175,000 per acre, then the annual per acre rent would be $3,235.00 (or Zone 12 on the per acre rent schedule). The BLM would not use the actual appraised per acre value or the actual per acre sale value to determine the annual per acre rent, but instead would use the actual appraised per acre value to determine the appropriate zone number on the Per Acre Rent Schedule. The zone number then determines the appropriate per acre rent under proposed section 2806.25.

Section 2806.25(d) explains that when no acceptable market information is available, and no appraisal has been completed for the land transfer action, or when the BLM requests it, you must prepare an appraisal report, at your expense, in accordance with Federal appraisal standards. The BLM will only require you to prepare an appraisal report when other acceptable market data is not available. If you must provide an appraisal report, the DOI's

Appraisal Policy Manual, dated October 1, 2006 sets forth the DOI's appraisal policies. Addendum Number 3 to DOI's Appraisal Policy Manual specifically provides guidance concerning land valuation, alternative methods of valuation, and appraisals prepared by third (i.e., non-Federal) parties. It is the DOI's policy that all valuation services (whether performed by DOI appraisers or by non-DOI appraisers providing valuation services under a DOI contract or on behalf of a private third party, such as a right-of-way holder) must conform to the current Uniform Standards of Professional Appraisal Practice (USPAP) and the current Uniform Standards for Federal Land Acquisitions (USFLA). The USPAP, promulgated by the Appraisal Standards Board of the Appraisal Foundation, is updated and published on a regular basis. The USFLA, promulgated by the Interagency Land Acquisition Conference, was last published on December 20, 2000.

If you have provided an appraisal report, the BLM State Director will refer it to the DOI's Appraisal Services Directorate (ASD). The ASD will review the appraisal report to determine if it meets USPAP and USFLA standards and advise the BLM State Director accordingly. The BLM State Director will then use the data in the appraisal report to determine the zone value and zone number used in the calculation of the one-time rent payment provided by paragraphs (a) and (b). If you are adversely affected by this decision, you may appeal the rent decision under section 2801.10 of this part.

The BLM specifically requests comments on whether an appraisal report, if required, should also address the appropriate EF, in addition to determining per acre land values. The EF from an appraisal report could be different from the 50 percent used in the Per Acre Rent Schedule, depending on the type of facility being authorized (see EF discussion earlier in the preamble). (The rate of return (6.47 percent—see Table 4) would not change, except as provided by section 2806.22(c)). For example, if the average per acre land and building value from the NASS Census is $700 (Zone 3 on the 2002 Per Acre Rent Schedule or $32.35 per acre rent) and an appraisal report concluded that the 2002 per acre land value is instead $400 per acre (Zone 2 or a $50 value), but the appraisal report determines that the EF is 85 percent, then the annual per acre rent would equal $27.50 ($500 multiplied by 0.85 multiplied by 6.47 percent). The one-time payment would then be determined under paragraph (a) of this section.

Sections 2806.25(c) and (d) replace sections 2806.20(c) and (d) of the current regulations which allowed the BLM to use an alternate means to compute your rent, if the rent determined by comparable commercial practices or by an appraisal would be ten or more times the rent from the schedule. We propose these changes to comply with the Act, which requires the BLM to use a Per Acre Rent Schedule based upon land values to determine rent for linear right-of-way grants located on public land.

Section 2806.26 How may I make rental payments when land encumbered by my perpetual easement issued under § 2807.15(c) is being transferred out of Federal ownership?

Section 2806.26(a) addresses the situation where there is an existing term or perpetual grant and you ask BLM to convert it to a perpetual easement as provided by section 2807.15(c). If you make this request, the BLM would treat it as an application for an amendment under current section 2807.20. Under this proposal, if the BLM approved your request to convert your term or perpetual grant to a perpetual easement, the BLM would use the appraisal data from the DOI's Appraisal Services Directorate for the land transfer action (i.e., direct or indirect land sales, land exchanges, and other land disposal actions) and other market information to determine the one-time rental payment for perpetual easements.

Section 2806.26(b) explains that when no appraisal or acceptable market information is available for the land transfer action or when the BLM requests it, you must prepare a report required under section 2806.25(d).

Section 2806.26 is a new section made necessary by the BLM's recent policy to provide for perpetual easements to existing right-of-way holders who want to convert their term or perpetual grant to an easement when the land their grant encumbers is to be transferred out of Federal ownership under section 2807.15(c). The BLM has worked closely with its right-of-way customers and holders to develop an easement document (and policy) which is similar to the easement document that a utility company might acquire across private land. Under this policy (posted on the Internet at *http://www.blm.gov* in June 2007), easements (similar to easements that utility companies would acquire for similar purposes across private land) would only be issued to you when land your grant encumbers is to be transferred out of Federal ownership. Since in these cases the BLM would not administer the easement (because the land your easement would encumber would no longer be public land), the BLM believes that the one-time payment should be determined by an appraisal or acceptable market information used to determine the per acre land value for the land disposal action. The one-time rental payment determined in this manner would reflect the value of the rights transferred to you based upon similar transactions in the private sector, and may, or may not, be the same as a one-time payment for a perpetual grant determined under section 2806.25(b).

The term ''right-of-way'' is defined by FLPMA (43 U.S.C. 1702(f)) to include easements, leases, permits, or licenses to occupy, use, or traverse public lands granted for the purposes listed in Title V of FLPMA. Most grants that the BLM issues under FLPMA are set forth on standard form 2800–14 and denoted ''Right-of-Way Grant/Temporary Use Permit.'' These grants are not regarded as easements by the agency, absent some indication to the contrary. Section 506 of FLPMA, 43 U.S.C. 1766, however, clearly contemplates the issuance of easements and provides that any effort to suspend or terminate these instruments be accompanied by the procedural safeguards of 5 U.S.C. 554. Please specifically comment on the need for perpetual easements when encumbered lands are to be transferred out of Federal ownership. The nature of a pre-FLPMA instrument for the purposes identified in Title V is not easily determined because of the variety of statutes authorizing such.

The provisions of the MLA at 30 U.S.C. 185 do not expressly authorize the grant of easements, unlike FLPMA's provisions at 43 U.S.C. 1702(f), 1761(a), and 1766. Both statutes, however, provide for the procedural safeguards of 5 U.S.C. 554 in the event of suspension or termination of the authorization. Whether the BLM may issue a term easement under the MLA in those circumstances when encumbered land is to be transferred out of Federal ownership is an issue on which your comments are requested. Please also comment on whether there is a need for a term easement in such circumstances and how the one-time rent payment should be determined. If the BLM were to issue a term easement under the MLA in those circumstances when encumbered land is to be transferred out of Federal ownership, we would propose to determine the one-time rent payment as described under section 2806.26.

Subpart 2807—Grant Administration and Operation

The BLM is proposing changes to the section of this subpart that deals with administration and operations of grants.

Section 2807.15 How is grant administration affected if the land my grant encumbers is transferred to another Federal agency or out of Federal ownership?

This section explains how grant administration is affected if the land your grant encumbers is transferred to another Federal agency or out of Federal ownership. Proposed section 2807.15 is similar to current section 2807.15. In the proposed rule, current paragraph (c) is split into paragraphs (c) and (d) to make it clearer.

Proposed section 2807.15(a) explains that if there is a proposal to transfer the land your grant encumbers to another Federal agency, the BLM may, after reasonable notice to you, transfer administration of your grant for the lands the BLM formerly administered to another Federal agency, unless doing so would diminish your rights. If the BLM determined your rights would be diminished by such a transfer, the BLM can still transfer the land, but retain administration of your grant under existing terms and conditions.

Proposed section 2807.15(b) explains that if there is a proposal to transfer the land your grant encumbers out of Federal ownership, the BLM may, after reasonable notice to you and in conformance with existing policies and procedures:

(1) Transfer the land subject to your grant. In this case, administration of your grant for the lands the BLM formerly administered is transferred to the new owner of the land.

(2) Transfer the land, but the BLM retains administration of your grant; or

(3) Reserve to the United States the land your grant encumbers, and the BLM retains administration of your grant.

Proposed section 2807.15(c) explains that if there is a proposal to transfer the land your grant encumbers out of Federal ownership, you may negotiate new grant terms and conditions with the BLM. This may include increasing the term of your grant, should you request it, to a perpetual grant or providing for an easement. These changes would become effective prior to the time the land is transferred out of Federal ownership.

Proposed section 2807.15(d) explains that you and the new owner of the land may agree to negotiate new grant terms and conditions at any time after the land encumbered by your grant is transferred out of Federal ownership.

Current paragraph (c) would be revised to delete the cross reference to section 2806.23(c), which specified how you made rental payments for perpetual grants. Section 2806.23 would be replaced by proposed sections 2806.24, 2806.25, and 2806.26. We removed the cross-reference to section 2806.23(c) because the cross-reference is no longer pertinent to the subject matter of this section. In addition, we moved to proposed paragraph (d) and edited for clarification purposes, the language in existing paragraph (c) that discusses negotiation of new grant terms and conditions. Finally, we added an explanatory sentence to paragraph (c) that states that any changes which are negotiated between you and the BLM regarding your grant, including conversion of your existing term grant to a perpetual grant or perpetual easement, are effective prior to the time the land is transferred out of Federal ownership.

Part 2880—Rights-of-Way Under The Mineral Leasing Act

Subpart 2885—Terms and Conditions of MLA Grants and TUPs

This proposal would revise five existing sections of this subpart and would add two new sections.

Section 2885.11 What terms and conditions must I comply with?

Proposed section 2885.11(a) explains that all grants, except those issued for a term of 3 years or less, would terminate on December 31 of the final year of the grant. Current section 2885.11(a) states that all grants with a term of 1 year or longer would terminate on December 31 of the final year of the grant. This proposed correction would allow short-term grants and TUPs to terminate on the day before their anniversary date. This revision would provide the holder of a 3-year grant or TUP with a full 3-year term to conduct activities authorized by the short-term right-of-way grant or TUP, instead of the 2 full years plus the partial first year under the current section. Current section 2885.21(b) and proposed section 2885.21(c) both explain that the BLM considers the first partial calendar year in the initial rent payment period to be the first year of the term. Therefore, a 2-year grant or TUP, issued under the current regulations, has a term period of 2 years plus the time period remaining in the calendar year of issuance. A 2-year grant or TUP has a term period of 1 year plus the time period remaining in the calendar year of issuance. Depending on when the grant or TUP is issued, the actual term could be just over 2 years for a 3-year grant or TUP and could be just over 1 year for a 2-year grant or TUP. Under the proposed rule, all grants and TUPs, except those issued for a term of 3 years or less would terminate on December 31 of the final year of the grant or TUP. The proposed changes to this section would allow the holder to use short-term grants and TUPs for the full period of the grant. For example, if a 3-year grant or TUP were issued under the proposed rule on October 1, 2008, it would terminate on September 30, 2011, instead of December 31, 2010, under the current rule. If a 2-year grant or TUP were issued under the proposed rule on October 1, 2008, it would terminate on September 30, 2010, instead of December 31, 2009, under the current rule. In most cases, the BLM would assess a one-time rental bill for the term of the grant which would lessen any administrative impact which might otherwise result from this revision. This change is also consistent with proposed section 2805.11(b)(2). Please refer to the preamble discussion for proposed section 2805.11(b)(2) for further information on this revision.

Section 2885.12 What rights does a grant or TUP convey?

Current section 2885.12(e) states that you have a right to assign your grant or TUP to another, provided that you obtain the BLM's prior written approval. The BLM is proposing to add the phrase ''unless your grant or TUP specifically states that such approval is unnecessary'' to this section to indicate that the BLM's prior written approval may be unnecessary in certain cases. In most cases, assignments would continue to be subject to the BLM's written approval. However, with the proposed change, the BLM could amend existing grants and TUPs to allow future assignments without the BLM's prior written approval. This may be especially important to the future administration of a grant when the land encumbered by a grant or TUP is being transferred out of Federal ownership, and there is a request to increase the term of your grant or TUP under section 2886.15(c).

Section 2885.19 What is the rent for a linear right-of-way grant?

Proposed section 2885.19 would replace current section 2885.19. Proposed section 2885.19(a) explains that the BLM would use the Per Acre Rent Schedule to calculate the rent. In addition, paragraph (a) would explain that counties (or other geographical areas) would be assigned to a county

zone number and per acre zone value based upon their average per acre land and building value published in the NASS Census. The initial assignment of counties to the zones in the base year (2002) Per Acre Rent Schedule would be based upon data contained in the most recent NASS Census (2002). Subsequent assignments of counties would occur every 5 years following the publication of the NASS Census. Paragraph (a) further explains that the Per Acre Rent Schedule would be adjusted periodically as follows:

(1) The BLM would adjust the per acre rent values in section 2885.19(b) for all types of linear right-of-way facilities in each zone each calendar year based on the difference in the CPI–U from January of one year to January of the following year.

(2) The BLM would review the NASS Census data from the 2012 NASS Census, and each subsequent 10-year period, and as appropriate, revise the number of county zones and the per acre zone values. Any revision would include 100 percent of the number of counties and listed geographical areas for all states and the Commonwealth of Puerto Rico and would reasonably reflect their average per acre land and building values contained in the NASS Census.

(3) The BLM would revise the Per Acre Rent Schedule at the end of calendar year 2011 and at the end of each 10-year period thereafter to reflect the average rate of return for the preceding 10-year period for the 30-year Treasury bond yield (or the 20-year Treasury bond yield if the 30-year Treasury bond yield is not available).

The above revision mechanisms would replace current paragraphs (b) and (c) of section 2885.19.

Proposed section 2885.19(b) would replace current section 2885.19(d) and explains that you may obtain a copy of the current Per Acre Rent Schedule from any BLM state or field office or by writing to the BLM and requesting a copy. The BLM also posts the current rent schedule on the BLM Homepage on the Internet at *http://www.blm.gov.*

Section 2885.20 How will BLM calculate my rent for linear rights-of-way the Per Acre Rent Schedule covers?

Proposed sections 2885.20(a) and (c) are similar to and would replace current sections 2885.20(a) and (b), respectively. Proposed section 2885.20(a) explains that, except as provided by section 2885.22, the BLM calculates your rent by multiplying the rent per acre for the appropriate county (or other geographical area) zone from the current schedule by the number of acres (as rounded up to the nearest tenth of an acre) in the right-of-way or TUP area that fall in each zone. Under this section you would multiply the result of that calculation by the number of years in the rental period. The proposed rent calculation methodology is identical to the current rent calculation methodology; only the components (average per acre land values, county zones, the EF, and rate of return) would be revised. Please refer to the preamble discussion for section 2806.23(a) for details and examples of how this process would work.

Proposed section 2885.20(b) explains that if you pay rent annually and the payment of your new rental amount would cause you undue financial hardship, you may qualify for a one-time, 2-year phase-in period. The BLM may require you to submit information to support your claim. If the BLM approved the phase-in, payment of the amount in excess of the previous year's rent would be phased-in by equal increments over a 2-year period. In addition, the BLM would adjust the total calculated rent for year 2 of the phase-in period by the annual index provided by section 2885.19(a)(1).

The BLM received six comments in response to the ANPR which generally supported a phase-in provision. Three commenters said that any rental increases greater than $1,000 should be phased-in over 5 years. One commenter said that a 6-year phase-in period would be appropriate for all rental increases. The commenter suggested no change for the first year, followed by five 20 percent annual increases. One commenter supported a phase-in period and potential relief from increased payment amounts, but offered no specific options.

The BLM does not agree with the commenters that a phase-in provision is always necessary or reasonable when implementing a new or revised rent schedule, especially when other existing avenues to mitigate large rental increases are available to most holders. Under current section 2806.15(c), the BLM State Director may waive or reduce your rent payment, if the BLM determines that paying the full rent for your FLPMA grant will cause you undue hardship and it is in the public interest to waive or reduce your rent. However, this provision is not available to holders of MLA authorizations under existing regulations.

The national average per acre land and building value has increased 261 percent over the past 20 years (NASS Annual Report, August 2007). The BLM is proposing a 266 percent increase in the average annual per acre rental fee for the typical grant. Thus, the increase in average per acre rent values closely tracts the increase in average per acre land values over the past 20 years and should not be unexpected or cause undue hardship to most holders. The BLM also realizes that the average per acre land values in some states and counties may have increased by 500 percent, 1000 percent, or more. These increases are substantial, and may cause undue financial hardship to some holders, even if they are fully aware of current land values in their local area. Therefore, the BLM is proposing a limited one-time, 2-year phase-in provision which would provide the holders of MLA authorizations hardship provisions similar to those currently available to holders of FLPMA authorizations.

The proposed MLA phase-in provision would only apply in situations where rent is paid on an annual basis, and the increase in the rental fee is so substantial (500 percent or greater increase), that payment of the new rental amount would likely cause undue financial hardship. In such cases, payment of the amount in excess of the previous year's rent would be phased-in by equal increments over a 2-year period. In addition, the BLM would adjust the total calculated rent for year two of the phase-in period by the annual index provided by section 2885.19(a)(1). For example, if a right-of-way holder's 2006 annual rental was $190 and the new annual rental for 2007 is $1,247 (a 557% increase), then the phase-in amount would be $1,057 ($1,247 − $190 = $1057). Therefore, 2007's rental amount would be $718.50 (2006's rent plus half the phase-in amount or $190 + $528.50 = $718.50). If the annual index adjustment for 2008 is 3 percent, then the rent for 2008 would be 2007's assessed rent, plus the remaining equal increment of the rental increase, multiplied by 1.03 (which accounts for the 3 percent annual index adjustment) or $1,284.41 ($718.50 + $528.50 = $1,247 × 1.03 = $1,284.41). Table 6 summarizes this phase-in example, as well as a second example with another 557 percent increase, a third example with a 938 percent increase, and a final example with a 4,291 percent increase:

TABLE 6.—EXAMPLES OF ANNUAL RENTAL PAYMENTS WITH PROPOSED PHASE-IN PROVISION

Year	Prior year's rent	New rental amount and percent increase	Phase-in amount: ½ of increase in excess of prior year's rent	Amount of 3 percent annual adjustment	Annual rent with phase-in	Annual rent without phase-in
First	$190	$1,247 (557%)	$528.50	None	$718.50	$1,247
Second	718.50	Not Applicable	528.50	37.41	1,284.41	1,284.41
First	11,157	73,313 (557%)	31,078	None	42,235	73,313
Second	42,235	Not Applicable	31,078	2,199.39	75,512.39	75,512.39
First	10,430	108,281 (938%)	48,925.50	None	59,355.50	108,281
Second	59,355.50	Not Applicable	48,925.50	3,248.43	111,529.43	111,529.43
First	140	6,146 (4291%)	3,003	None	3,143	6,146
Second	3,143	Not Applicable	3,003	184.38	6,330.38	6,330.38

Total rent savings for the 2-year phase-in period in the first example above is $528.50; in the second example the rent savings is $31,078; in the third example the rent savings is $48,925.50; and in the fourth example the rent savings is $3,003. The annual rent for year 2009 and succeeding years would be 100 percent of the rental amount as determined by that year's annual index-adjusted rent schedule.

The BLM specifically requests comments on whether any phase-in provision is necessary, and if so, what alternative information, including holder qualifications or thresholds other than the percentage increase, might the BLM use to support a longer phase-in period, or to support a phase-in model that specifically addresses financial hardship due to potentially large rental increases. For example, should the BLM allow individuals and/or small business entities to phase-in rent payments for increases in the new rental amount of 500 percent (see Table 6), while all other holders would have to have their new rental amount increase at least 1,000 percent to qualify for the one-time, 2-year phase-in provision.

The BLM does not expect the proposed rental increases to be financially burdensome for most holders. In 2006, less than 1 percent of the total MLA bills would qualify for a phase-in provision based upon a minimum increase in rent of 1,000 percent or more over that which the holder paid the previous year. Using the 500 percent increase standard, only 3.7 percent of the total MLA bills would qualify for the phase-in option as proposed. Only 13.9 percent of the total MLA bills would qualify for a phase-in option with significantly lesser standards, such as a 100 percent or more increase and a rental that exceeds $1,000. As such, the BLM believes that a 2 year phase-in period, in conjunction with more flexibility in the rental payment options (see proposed sections 2806.24 and 2885.21), would provide appropriate relief from any large, unexpected increases in rental payments that are due to implementation of the revised linear rent schedule.

Finally, proposed section 2885.20(c) explains that if the BLM has not previously used the rent schedule to calculate your rent, we may do so after giving you reasonable written notice.

Section 2885.21 How must I make rental payments for a linear grant or TUP?

Proposed section 2885.21(a) explains that for TUPs you must make a one-time nonrefundable payment for the term of the TUP. For grants, except those which have been issued in perpetuity, you must make either nonrefundable annual payments or a nonrefundable payment for more than 1 year, as follows:

(1) *One-time payments.* You may pay in advance the total rent amount for the entire term of the grant or any remaining years;

(2) *Multiple payments.* If you choose not to make a one-time payment, you must pay according to one of the following methods:

(i) *Payments by individuals.* If your annual rent is $100 or less, you must pay at 10-year intervals not to exceed the term of the grant. If your annual rent is greater than $100, you may pay annually or at 10-year intervals, not to exceed the term of the grant. For example, if you have a grant with a remaining term of 30 years, you may pay in advance for 10 years, 20 years, or 30 years, but not any other multi-year period.

(ii) *Payments by all others.* If your annual rent is $1,000 or less, you must pay rent at 10-year intervals, not to exceed the term of the grant. If your annual rent is greater than $1,000, you may pay annually or at 10-year intervals, not to exceed the term of the grant.

Proposed section 2885.21(a) would replace the rent payment options found in current section 2885.21(a). The primary difference is that under proposed section 2885.21(a), individuals that hold a grant with an annual rent greater than $100 would have the option to pay annually or at 10-year intervals, not to exceed the term of the grant. For example, if you have a grant with a term of 30 years, you may pay in advance for 10 years, 20 years, or 30 years, but not any other multi-year period. Currently, individuals that hold a grant with an annual rent greater than $100 would have the option to pay annually or for any multi-year period. The BLM is proposing this change to make the rent payment options for individuals consistent with those available to non-individuals, except for the annual threshold levels of $100 and $1,000, respectively. Please refer to the preamble discussion for proposed section 2806.24(a) for further rationale for these revisions and examples of various rent payment periods.

Proposed section 2885.21(b) explains how you must make rent payments for perpetual grants issued prior to November 16, 1973, except as provided by proposed section 2885.22(b). Current section 2885.21 did not recognize that MLA grants issued prior to November 16, 1973, could have been issued for any term period, including a perpetual term. Under the MLA, grants issued after November 16, 1973, have a maximum term of 30 years. We added proposed section 2885.21(b) to explain that if you have an existing perpetual grant, you must make either nonrefundable annual payments or a nonrefundable payment for more than 1 year, as follows:

(1) *Payments by individuals.* If your annual rent is $100 or less, you must pay at 10-year intervals, not to exceed 30 years. If your annual rent is greater than $100, you may pay annually or at 10-year intervals, not to exceed 30 years.

(2) *Payments by all others.* If your annual rent is $1,000 or less, you must pay rent at 10-year intervals, not to exceed 30 years. If your annual rent is greater than $1,000, you may pay annually or at 10-year intervals, not to exceed 30 years.

Proposed section 2885.21(c) is nearly identical to current section 2885.21(b). This section explains that the BLM considers the first partial calendar year in the initial rent payment period to be the first year of the term. The BLM prorates the first year rental amount based on the number of months left in the calendar year after the effective date of the grant.

Section 2885.22 How may I make rental payments when land encumbered by my perpetual linear grant is being transferred out of Federal ownership?

Proposed section 2885.22 explains how you would make one-time rental payments for your perpetual linear grant when land encumbered by your perpetual grant is being transferred out of Federal ownership.

Proposed section 2885.22(a) explains how the BLM would determine a one-time rent payment for perpetual MLA grants issued prior to November 16, 1973, when land encumbered by your grant is being transferred out of Federal ownership. If you have a perpetual grant and the land your grant encumbers is being transferred out of Federal ownership, you may choose to make a one-time rental payment. The BLM will determine the one-time payment for perpetual right-of-way grants by dividing the current annual rent for the subject property by an overall capitalization rate calculated from market data. The overall capitalization rate is the difference between a market yield rate and a percent annual rent increase as described in the formula below. The formula for this calculation is: One-time payment = annual rent/(Y − CR), where:

(1) Annual rent = current annual rent applicable to a subject property from the Per Acre Rent Schedule;
(2) Y = yield rate (rate of return) determined by the most recent 10-year average of the annual 30-Year Treasury Bond Rate as of January of each year; and
(3) CR = annual percent change in rent as determined by the most recent 10-year average of the difference in the CPI–U Index from January of one year to January of the following year.

The annual rent would be determined from the Per Acre Rent Schedule (see section 2885.19(b)), as updated under section 2885.19(a)(1), (2), and (3) of this chapter. However, the per acre zone value and zone number used in the annual rental determination would be based on the per acre value from acceptable market information or an appraisal, if any, for the land transfer action and not the county average per acre land and building value from the NASS Census.

When no acceptable market information is available and no appraisal has been completed for the land transfer action, or when the BLM requests it, you must prepare an appraisal report as required under section 2806.25(d) of this chapter.

Please refer to the preamble discussion for proposed section 2806.25 for additional details regarding one-time rent payments for perpetual grants when the land your grant encumbers is being transferred out of Federal ownership.

Subpart 2886—Operations on MLA Grants and TUPs

The BLM is proposing changes to one section of this subpart that deals with administration and operations of grants and TUPs.

Section 2886.15 How is grant or TUP administration affected if the BLM land may grant or TUP encumbers is transferred to another Federal agency or out of Federal ownership?

This section would explain how grant administration is affected if the BLM land your grant encumbers is transferred to another Federal agency or out of Federal ownership. Proposed section 2886.15 is similar to current section 2886.15. In the proposed rule, current paragraph (c) is split into paragraphs (c) and (d) to make it clearer.

Proposed section 2886.15(c) explains that if there is a proposal to transfer BLM the land your grant encumbers out of Federal ownership, you may negotiate new grant terms and conditions with the BLM. This may include increasing the term of your grant, should you request it, to a 30-year term or replacing your TUP with a grant. These changes would become effective prior to the time the land is transferred out of Federal ownership.

Proposed section 2886.15(d) explains that you and the new owner of the land may agree to negotiate new grant terms and conditions at any time after the land encumbered by your grant or TUP is transferred out of Federal ownership.

Subpart 2888—Trespass

This rule would revise one section of this subpart having to do with trespass.

Section 2888.10 What is trespass?

Proposed section 2888.10 is identical to current section 2888.10 except for a minor edit to paragraph (c). Proposed section 2888.10(c) does not include the previous reference in section 2888.10 that the rental exemption provisions of part 2800 do not apply to grants issued under this part. This reference is no longer necessary because we added language to proposed section 2806.14(b), which explains that the rent exemptions listed in proposed section 2806.14 do not apply if you are in trespass. This would include trespass actions covered under proposed section 2888.10. Please refer to the preamble discussion for proposed section 2806.14(b) for further details on the reasons for this change.

PART 2920—LEASES, PERMITS, AND EASEMENTS

Subpart 2920—Lease, Permits, and Easements: General Provisions

The rule would revise two sections of this subpart having to do with reimbursement of costs and with fees.

Section 2920.6 Reimbursement of Costs

Current section 2920.6(b) would be revised to delete from the second sentence the phrase ''except that any permit whose total rental is less than $250 shall be exempt from reimbursement of costs requirements.'' Proposed section 2920.6(b) explains that the reimbursement of costs for authorizations issued under part 2920 would be in accordance with the provisions of sections 2804.14 and 2805.16, which provide for the reimbursement of processing and monitoring costs. Previously, any permit whose total rent was less than $250 would have been exempt from reimbursement of processing and monitoring costs.

Section 2920.8 Fees

Current section 2920.8(b) provides that each request for renewal, transfer, or assignment of a lease or easement be accompanied by a non-refundable processing fee of $25. Also, the authorized officer may waive or reduce this fee for requests for permit renewals which can be processed with a minimal amount of work. Proposed section 2920.8(b) would amend the current section by making each request for renewal, transfer, or assignment of a lease or easement subject to both a non-refundable processing and monitoring fee determined in accordance with section 2804.14 and section 2805.16. The second sentence of the current section, which allows the authorized officer to waive or reduce this fee for permit renewals, would be deleted because fees for actions processed with a minimal amount of work are

accounted for in current sections 2804.14 and 2805.16. These revisions are corrections to the 2005 right-of-way rule which established a schedule for processing and monitoring fees for applications and grants issued under parts 2800, 2880, and 2920. These revisions are necessary to provide the correct cross references to the appropriate processing and monitoring fees found in sections 2804.14 and 2805.16 for actions taken under part 2920.

IV. Procedural Matters

Executive Order 12866, Regulatory Planning and Review

In accordance with the criteria in Executive Order 12866, this rule is not a significant regulatory action. The Office of Management and Budget will make the final determination as to its significance under Executive Order 12866.

a. This rule would not have an annual effect of $100 million or more on the economy. It would not adversely affect in a material way the economy, productivity, competition, jobs, the environment, public health or safety, or state, local, or tribal governments or communities. A cost-benefit and economic analysis has not been prepared. However, the following economic analysis and calculations supports this conclusion.

Estimated Economic Effects. The rule could potentially increase rental revenues collected by the BLM and conversely, increase costs to grant holders, by an estimated maximum of $14.7 million each year (plus annual CPI–U adjustments).

Background

The definition of the baseline is an important step in evaluating the economic effects of a regulation. The baseline is taken to be the regulations currently in place. A baseline assumption is that under the status quo, right-of-way activity on Federal lands would continue at least at current levels. Given that the proposed regulation incorporates many suggestions received from industry on the ANPR, continued right-of-way activity on Federal lands seems a reasonable assumption.

Current Right-of-Way Activity

In 2006 the BLM administered 10,859 rights-of-way subject to linear rent, held by over 1,600 entities, covering approximately 329,000 acres in 15 states. Some right-of-way holders have a single grant, while others hold hundreds of individual grants. Individual right-of-way holdings may be as small as 0.01 acre or larger than 22,000 acres. The top 18 grant-holders (by acreage) account for more than one-half of the total acreage. Eighty percent of the total right-of-way acreage is held by about four percent of all grant-holders, while the smallest 1,000 grant-holders account for less than one percent of total right-of-way acreage. The breakdown by rental payments is similar to the breakdown by acreage.

Original Rent Schedule

The original 1987 rent schedule was intended to reduce the need for individual appraisals, establish consistent rationale for determination of rental, reduce the differences between procedures used by the FS and the BLM, resolve conflicts which led to numerous appeals of rental determinations, and reduce both government and industry administrative costs. The right-of-way rental rates assessed in 2006 were derived from the 1987 rule's schedule, presented in Tables 7 and 8.

Table 7 – Current Per Acre Rent Schedule for electric transmission and distribution lines, telephone lines, non-energy related pipelines, and other linear rights-of-way.

Current Rule $1987\ ZoneValue \times 70\% \times 6.41\% \times GDP\text{-}IPD_{1987}^{2006}$		
Zone	***1987 Zone Value***	***2006 Actual Zone Rent***
Zone 1	*$50*	*$3.51*
Zone 2	*$100*	*$7.01*
Zone 3	*$200*	*$14.05*
Zone 4	*$300*	*$21.08*
Zone 5	*$400*	*$28.10*
Zone 6	*$500*	*$35.12*
Zone 7	*$600*	*$42.17*
Zone 8	*$1,000*	*$70.23*

Table 8 – Current Per Acre Rent Schedule for oil, gas and other energy-related pipelines, roads, ditches, and canals.

Current Rule $1987\ ZoneValue \times 80\% \times 6.41\% \times GDP\text{-}IPD_{1987}^{2006}$		
Zone	***1987 Zone Value***	***2006 Actual Zone Rent***
Zone 1	*$50*	*$4.01*
Zone 2	*$100*	*$8.01*
Zone 3	*$200*	*$16.08*
Zone 4	*$300*	*$24.06*
Zone 5	*$400*	*$32.14*
Zone 6	*$500*	*$40.13*
Zone 7	*$600*	*$48.15*
Zone 8	*$1,000*	*$80.25*

Zone rent for 2006 is based on zone rent for 1987. Zone rent per acre for 1987 is found by determining the correct zone for a right-of-way, then multiplying the zone value (i.e., the upper bracket for land values per acre within a zone) by the EF (70 percent for electric and telephone lines; 80 percent for energy-related pipelines and roads) and the return on investment (6.41 percent). This 1987 zone rent is converted to 2006 zone rent using the change in the IPD-GDP between 1987 and 2006 (approximately a 57 percent increase).

Proposed Rent Schedule

The zone brackets in the updated schedule are set to accommodate all U.S. counties and the Commonwealth of Puerto Rico, based upon their average per acre land and building value published in the most recent NASS Census. The average per acre land and building values for the 3,080 counties identified in the NASS Census, range from a low of $75 to a high of nearly $100,000. Table 9 shows the zone brackets for the twelve zones in the proposed rule.

TABLE 9.—RENTAL ZONES, BASED ON 2002 NASS CENSUS AVERAGE PER ACRE COUNTY LAND AND BUILDING VALUES

2002 Land and building values	Zone
$1 to $250	Zone 1.
$251 to $500	Zone 2.
$501 to $1,000	Zone 3.

TABLE 9.—RENTAL ZONES, BASED ON 2002 NASS CENSUS AVERAGE PER ACRE COUNTY LAND AND BUILDING VALUES—Continued

2002 Land and building values	Zone
$1,001 to $1,500	Zone 4.
$1,501 to $2,000	Zone 5.
$2,001 to $3,000	Zone 6.
$3,001 to $5,000	Zone 7.
$5,001 to $10,000	Zone 8.
$10,001 to $20,000	Zone 9.
$20,001 to $30,000	Zone 10.
$30,001 to $50,000	Zone 11.
$50,001 to $100,000	Zone 12.

Each of the 3,080 counties identified in the NASS Census is assigned to a zone, based on the average per acre land and building value as determined by the most recent NASS Census. At the time of this proposed regulation, the most current NASS Census provides 2002 data. The next NASS Census will provide 2007 data, and is due to be published in 2009.

Determining Right-of-Way Rent

Proposed annual right-of-way rent for 2002 is based on the following factors:

1. Schedule zone, determined by the right-of-way county's 2002 average per acre land and building value;
2. EF (set at 50 percent for all linear rights-of-way);
3. Government's rate of return, set at the average of the 30-year Treasury bond rate, taken over the previous ten years from the date of the NASS Census land and building value; and
4. Total acreage within the right-of-way area.

The zone rent is adjusted annually by the change in the Gross Domestic Product, Implicit Price Deflator index.

Table 10 shows the calculation of the right-of-way rental rate for each zone for the 2002 base rent year. The annual per acre rental rate is determined by multiplying the county zone value (upper limit) by the EF and the rate of return. The EF is a measure of the degree that a particular type of facility encumbers a right-of-way area or excludes other types of land uses and is set at 50 percent. The rate of return represents the return the Government could reasonably expect for the use of public assets, and is set at the average of the 30-year Treasury bond taken over the previous ten years from the most recent NASS Census data. Given current NASS Census data from 2002, the 30-year Treasury bond has a 10-year average (1992–2001) of 6.47 percent. Table 5 also displays the per acre rent values for each county zone for the 2002 base year and each subsequent year after application of the annual index.

TABLE 10.—2002 BASE YEAR—PER ACRE RENT SCHEDULE

Zone number	Maximum zone value	Right-of-way annual rental rate*
Zone 1	$250	$8.09
Zone 2	500	16.18
Zone 3	1,000	32.35
Zone 4	1,500	48.53
Zone 5	2,000	64.70
Zone 6	3,000	97.05
Zone 7	5,000	161.75
Zone 8	10,000	323.50
Zone 9	20,000	647.00
Zone 10	30,000	970.50
Zone 11	50,000	1,617.50
Zone 12	100,000	3,235.00

*Per acre right-of-way rent for one year calculated assuming a 50 percent EF and 6.47 percent rate of return.

The total amount a right-of-way grant holder is billed also depends on the number of acres within the right-of-way area that fall within each zone and the years in the rent payment period. Once the per acre rent has been determined for a particular right-of-way, this amount is multiplied by the total acreage in the right-of-way, and by the number of years in the rent payment period.

Phase-in Provision

The BLM has included a limited one-time, 2-year phase-in provision in the proposed rule for MLA authorizations. If a right-of-way grant holder pays rent annually and the payment of the new rental amount would cause the holder undue financial hardship, the holder may qualify for a one-time, 2-year phase-in period. The BLM may require the holder to submit information to support its claim. If approved by the BLM, payment of the amount in excess of the previous year's rent may be phased-in by equal increments over a 2-year period. In addition, the BLM will adjust the total calculated rent for year two of the phase-in period by the annual index provided by section 2885.19(a)(1).

Estimated Impacts of the Proposed Schedule

The proposed increase in rental fees could potentially impact all holders of right-of-way grants, as well as the energy industry and, ultimately, energy consumers. To the extent that right-of-way grant-holders continue to maintain facilities on public land whose value has increased since 1987, there will also be an increase in rental fees to the U.S. Treasury. Some of the increase in fees may be passed on to energy consumers in the form of higher utility bills, but we expect that if there is any increase, as explained below, it will be minimal.

Tierney and Hibbard (2006) conducted a study (see Tierney, S.F., and Hibbard, P.J., 2006, Energy Policy Act Section 1813 Comments: Report of the Ute Indian Tribe of the Uintah and Ouray Reservation for Submission to the U.S. Departments of Energy and Interior, Boston, MA) of the contribution of right-of-way costs to end-user energy prices, finding that:

1. Right-of-way costs in general are a minor component of regulated electric transmission and gas transportation rates, regardless of how land value changes by location or with time;
2. When viewed from the perspective of end-use consumer prices, the costs to acquire rights-of-way are de minimis; and
3. In the case of gas markets and competitive electricity markets, changes to right-of-way costs generally affect commodity supplier profits, not retail prices.

Based on this analysis, there will likely be no significant impact on consumers as a result of the changes this rule would make to existing regulations.

Estimated Costs under the Proposed Schedule

The expected response to an increase in a good's price is a decrease in the quantity demanded of that good. Thus, if the net effect of the proposed regulation is to raise a right-of-way grant holder's full cost of maintaining a right-of-way on public land, it would be reasonable to predict a decrease in the number of right-of-way applications. Nevertheless, given the finding by Tierney and Hibbard (2006) that right-of-way costs in general (not restricted to Federal lands) are a minor portion of total energy transportation costs, no significant decrease in energy right-of-way activity is expected. The BLM also believes for the same reasons that no significant decrease in non-energy right-of-way activity would occur due to the proposed increase in right-of-way costs.

Assuming that right-of-way activity is relatively insensitive to the rental fee, it is possible to estimate the payments that would have been due to the BLM (U.S. Treasury) in FY 2006 had the proposed schedule been in effect. The following analyses are based on data from the BLM's automated lands billing system (Land and Realty Authorization Module).

In 2006, the BLM issued bills for 10,859 linear right-of-way grants. More than half of these bills were for rent payment periods of 5 years or more. The total amount billed for these linear grants was $6.3 million. Had these rights-of-way been paid under the new schedule (for the same rent payment

periods), the total collected would have been $21 million, an increase of approximately $14.7 million, or 233 percent. The BLM expects that it would continue to issue approximately the same number of bills for the same number of annual authorizations each year, while the number of bills for multi-year rental payments would continue to decline. It is expected that those authorizations with annual rental payments in excess of $1,000 would continue to be billed on an annual basis, although the holder would have the option to pay for ten-year terms or the entire term of the grant. Under the proposed rule, the holder would have to pay for a minimum 10-year period if the annual rental payment is $1,000 or less for a non-individual or $100 or less for an individual. Under the 1987 regulations, the maximum rental payment term was 5 years. The 2005 rule requires the holder to pay for the term of the grant, or at 10-year intervals, unless the holder is an individual whose annual rent is greater than $100, in which case, annual payments can be made.

Table 11 lists the 15 states and the total linear right-of-way acreage within each state that was billed for rent in 2006. If this acreage (329,000) were billed on just an annual basis, the total rent assessed using the current Per Acre Rent Schedule and current regulations would be $4,623,420. If this same acreage were assessed annual rent in 2006 using the proposed Per Acre Rent Schedule, the total rent would be $16,348,250, an increase of $11,724,830. Changes in rental payments are due in large part to changes in land values underlying the rights-of-way which have occurred since the current per acre rent schedule was implemented in 1987. According to the 2006 NASS annual report, between 1987 and 2006 U.S. per acre farm real estate values increased by 217 percent on average. Table 11 illustrates a proposed increase in annual rent payments of 254 percent, which tracks well with the changes in land values in the United States over the last 20 years.

TABLE 11.—LINEAR RIGHT-OF-WAY ACRES BY STATE: CURRENT AND PROPOSED RENT

[Fiscal Year 2006]

State	Acres	1 Year rental (current rates)	1 Year rental (proposed rates)
AZ	22,735.70	$428,956.65	$2,255,043.65
CA	40,671.88	718,721.45	4,408,957.67
CO	17,853.74	299,078.72	766,377.15
ID	21,579.61	333,387.97	1,232,313.05
MT	5,990.19	77,949.18	116,253.60
ND	140.29	1,110.85	1,459.82
NE	132.86	931.35	1,169.17
NM	64,677.15	640,553.60	1,113,541.84
NV	51,378.64	1,129,048.42	3,657,587.97
OR	9,424.63	115,253.99	741,020.48
SD	136.20	2,911.30	3,775.76
TX	81.64	653.94	8,625.98
UT	17,074.50	172,155.07	582,868.96
WA	147.68	2,311.31	16,098.17
WY	76,982.60	700,396.04	1,443,156.56
Total	329,007.31	4,623,419.84	16,348,249.83

Table 12 provides the percent change in land values and the percent change in rent receipts for the fourteen counties having over 5,000 billed acres in rights-of-way, as of 2006. Taken together, these fourteen counties account for over 49 percent of all right-of-way acres billed by the BLM in 2006, and over 55 percent of the rent collected for 2006. San Bernardino County, California (see Table 12), is a good example of how land values in some counties have risen dramatically in the last twenty years. This southern California county had 23,367 acres of public land encumbered by authorized right-of-way facilities which were billed for rent in 2006 using the current rent schedule. The current schedule is based on a 1987 land value of $200 per acre for San Bernardino County, meaning that these holdings were valued at a total of $4.7 million in 1987. Applying the IPD–GDP factor used in the current schedule increases the value of this land to $6.7 million in 2002. The 2002 NASS land and building data lists San Bernardino County at $2,144 per acre, for a total value of $50.1 million. This data indicates that in this example the government is basing linear right-of-way rents on only 13.4 percent of the 2002 land value, largely due to the rapid increase in land values in southern California since 1987. Furthermore, the NASS annual reports show that between 2002 and 2006 farm real estate values have increased an average of 57 percent nationwide. A continued trend of rising real estate values would lead to further undervaluation by the current schedule. As a result, had the BLM used the proposed Per Acre Rent Schedule to assess rent for linear right-of-way acres in San Bernardino County in FY 2006, rental receipts would have increased more than 600 percent (see Table 12).

In contrast, land values in most counties in New Mexico and Wyoming, where the majority of linear rights-of-way are located, have increased at a much slower rate than the national average. Had the proposed rent schedule been in effect for 2006, most counties in these two states would experience only modest increases in rents due. For example, in San Juan County, New Mexico, where between 1987 and 2006 the value of land has increased by over 200 percent, rents would increase by 122 percent. In Sweetwater County, Wyoming, where between 1987 (per BLM's per acre rent schedule) and 2006 (per the NASS Census data) land values have actually fallen, rents would be almost flat, increasing by only 14 percent. These lower land values in New Mexico and Wyoming would result in only a 74 percent and a 106 percent increase, respectively, in the total rental receipts, statewide, for 2006 (as compared to a 513 percent increase for California and a 254 percent increase for all BLM states) when using the proposed Per Acre Rent Schedule as

compared with the total rental receipts for 2006 when using the current Per Acre Rent Schedule (see Table 11).

TABLE 12.—PERCENT CHANGE IN LAND VALUES AND RENT RECEIPTS BY COUNTIES WITH 5,000 OR MORE ACRES BILLED FOR RIGHT-OF-WAY FACILITIES ON PUBLIC LAND IN FY 2006

County	State	Right-of-way acres	1987 assigned land value	2002 NASS census land value	Percent change in land value	2006 assessed rent using current schedule	2006 assessed rent using proposed schedule	Percent increase in rent receipts
Sweetwater	WY	24,533	$100	$98	−2	$189,951	$215,893	14
San Bernardino	CA	23,367	200	2,144	972	341,002	2,468,923	624
San Juan	NM	18,025	100	324	224	143,127	317,423	122
Eddy	NM	17,557	100	255	155	136,204	309,178	127
Clark [a]	NV	12,539	50	3,567	7,034	45,210	2,208,137	4,784
Lincoln	WY	11,824	100	906	806	88,470	416,425	371
Maricopa	AZ	8,973	400	3,026	657	258,062	1,580,107	512
Lea	NM	7,987	100	156	56	62,084	70,288	13
Carbon	WY	7,129	100	214	114	54,266	62,737	16
Rio Blanco	CO	6,803	200	669	235	108,316	239,585	121
Fremont	WY	6,274	100	311	211	48,387	110,477	128
Sublette	WY	5,728	100	733	633	44,118	201,744	357
Rio Arriba	NM	5,718	200	328	64	91,749	100,695	10
Eureka	NV	5,002	50	230	360	17,657	44,020	149
Subtotal		161,459	133	997	651	1,628,603	8,345,632	412
Clark County Sub-Zones	NV	920	14,001 [b]	3,567	−75	920,227	161,920	−82
Total		162,379	212.04 [c]	1,017 [c]	380	2,548,830	8,507,552	234

[a] Entries for Clark County do not include rights-of-way in Clark County "unique zones".
[b] 1987 Assigned Land Value for Clark County "unique zones" is a weighted average across all 8 unique zones.
[c] Land Values (Total) are a weighted average across all 14 counties and 8 "unique zones".

While the land values in certain counties in New Mexico and Wyoming increased modestly from 1987 to 2002, the land values in Clark County, Nevada, as shown in Table 12, increased dramatically (7,034 percent) during this time period. Much of this increase can be attributed to the tremendous growth rate and demand for undeveloped land in and surrounding Las Vegas, Nevada, the largest city in Clark County as well as the state of Nevada. In recognition of these higher land values in the Las Vegas area, a "unique zone" Per Acre Rent Schedule with eight zones whose land values ranged from $4,000 to $75,000 per acre was established in 1987 by the 1987 regulations. The annual per acre rent values ranged from $280 to $6,000 (in 2006). The BLM uses the "unique zone" Per Acre Rent Schedule (see Section II Background of this preamble for additional information on the "unique zone" Per Acre Rent Schedule) to assess rent ($920,227 in 2006) for 81 rights-of-way in the Las Vegas area which were granted within the "unique zone" areas prior to 2002. In addition, another 225 rights-of-way are located within the Las Vegas "unique zone" area, but the BLM uses the 1987 Per Acre Rent Schedule to determine annual rent for these rights-of-way in accordance with Washington Office Instruction Memorandum 2002–172. Had the BLM used the "unique zone" rates to determine rent for these 225 grants, an additional $2.56 million would have been collected in 2006 (based on an average rent payment of $11,360 for each of the 81 right-of-ways subject to the "unique zone" rates in 2006). So instead of $45,210 in assessed rent for linear rights-of-way in Clark County for 2006, as shown in Table 12, a more appropriate figure for comparison purposes, using the "unique zone" rates for all 306 rights-of-way located within these high land value areas, would be approximately $3.5 million. Under the proposed Per Acre Rent Schedule, that figure would then decrease to $2.04 million, resulting in a 146 percent decrease in rental receipts, instead of the 4,784 percent increase as shown in Table 12.

In summary, the proposed rule could potentially increase rental revenues collected by the BLM and conversely, increase costs to grant holders, by an estimated maximum of $14.7 million each year (plus annual CPI–U adjustments) when all authorizations and rent payment periods are considered (using 2006 as a sample year). For 2006, the BLM assessed rent for rights-of-way on 329,000 acres of public land. If this acreage were billed only on an annual basis, the BLM would have assessed rent in the amount of $4,623,420 using the current Per Acre Rent Schedule. Under the proposed rule, the BLM would assess rent in the amount of $16,348,250, an increase of $11,724,830. These proposed increases in rental receipts would reasonably reflect the increase in land values which have occurred from 1987 to the present.

In addition to revising the current Per Acre Rent Schedule, the proposed rule would make minor revisions to parts 2800 and 2880 to make existing regulations consistent with the statutory rent schedule changes discussed above. There are also a number of minor corrections and changes in the proposed rule that are not directly related to the rent schedule. These proposed changes are limited in scope and address trespass penalties, new rent payment options (including how one-time payments are to be determined for perpetual right-of-way grants and easements), annual rental payments, phased-in rental increases, and reimbursements of monitoring costs and processing fees for leases and permits issued under 43 CFR part 2920. These latter items would correct some existing errors in the current regulations and clarify others. All these changes are within the scope of the BLM's existing authority to administer rights-of-way under the FLPMA and the MLA and

would have only minor economic impact.

b. This rule would not create serious inconsistencies or otherwise interfere with other agencies' actions. Since 1987, the BLM and the FS have both used the same Per Acre Rent Schedule to establish rent for linear right-of-way facilities located on public land and NFS land. The Act requires both the BLM and the FS to make the same revisions to the 1987 per acre rental fee zone value schedule by state, county, and type of linear right-of-way use to reflect current values of land in each zone. The BLM has worked closely with the FS in assuring the maximum consistency possible between the policies of the two agencies with respect to approving and administering linear rights-of-way, including the assessment of rent for these facilities. The FS plans to adopt the BLM Per Acre Rent Schedule.

c. The proposed rule would not materially affect entitlements, grants, user fees, loan programs, or the rights and obligations of their recipients. This rule does increase rental fees, but only in amounts necessary to ensure compliance with the Act. The increases in rental fees would not be retroactive, but they would apply to new authorizations and to existing grant-holders who hold grants subject to rent at the grant's next rental due payment period. Flexible rent payment options and phase-in provisions would significantly lessen any impact that increased rental fees may have on grant-holders. Rent exemption and reduction provisions found in the current rule would still apply. However, the proposed rule clarifies that if an entity is found to be in trespass on public land, the rental exemptions and/or waiver of rent provisions would not apply to settlement of the trespass action.

d. The proposed rule would not raise novel legal or policy issues. The Act requires the BLM and the FS to update and revise current per acre rent schedules to reflect current land values. Both agencies currently collect rental fees for linear rights-of-way using a per acre rent schedule established in 1987. The Act did not specify how to revise the land values or what data should be used. The proposed rule would use average per acre land and building values published every 5 years in the NASS Census. Other Federal and state agencies regularly use the NASS Census data when necessary to use average per acre land values for a particular state or county. Congress, likewise, endorsed the use of this data for rental determination purposes when it passed the ''National Forest Organizational Camp Fee Improvement Act of 2003'' (Pub. L. 108–7) (16 U.S.C. 6232). The BLM believes that the rental fees arrived at by the use of the NASS Census data is the most efficient and reasonable method to revise the current Per Acre Rent Schedule, as well as to meet other mandates under the FLPMA and the MLA that require that the U.S. receive fair market value of the use of the public lands.

Clarity of the Regulations

Executive Order 12866 requires each agency to write regulations that are simple and easy to understand. We invite your comments on how to make these proposed regulations easier to understand, including answers to questions such as the following:

1. Are the requirements in the proposed regulations clearly stated?
2. Do the proposed regulations contain technical language or jargon that interferes with their clarity?
3. Does the format of the proposed regulations (grouping and order of sections, use of headings, paragraphing, etc.) aid or reduce their clarity?
4. Would the regulations be easier to understand if they were divided into more (but shorter) sections? (A ''section'' appears in bold type and is preceded by the symbol ''§ '' and a numbered heading, for example: **§ 2806.20 What is the rent for a linear right-of-way grant**).
5. Is the description of the proposed regulations in the **SUPPLEMENTARY INFORMATION** section of this preamble helpful in understanding the proposed regulations? How could this description be more helpful in making the proposed regulations easier to understand?

Please send any comments you have on the clarity of the regulations to the address specified in the **ADDRESSES** section.

National Environmental Policy Act (NEPA)

The BLM has determined that this proposed rule, which primarily updates the current linear rent schedule, is of an administrative, financial, and/or procedural nature whose environmental effects is too broad, speculative, or conjectural to lend itself to meaningful analysis and will later be subject to the NEPA process, either collectively or case-by-case. Therefore, it is categorically excluded from environmental review under section 102(2)(C) of the NEPA, pursuant to 516 Departmental Manual (DM), Chapter 2, Appendix 1, Number 1.10. Updates to the current linear rent schedule also qualify as a categorical exclusion under Number 1.3 of the same appendix. Number 1.3 categorically excludes ''[r]outine financial transactions including such things as salaries and expenses * * * fees, bonds, and royalties.'' In addition, the proposed rule does not meet any of the 12 criteria for extraordinary circumstances listed in 516 DM, Chapter 2, Appendix 2. Pursuant to Council on Environmental Quality regulations (40 CFR 1508.4) and the environmental policies and procedures of the Department of the Interior, the term ''categorical exclusions'' means a category of actions which do not individually or cumulatively have a significant effect on the human environment and that have been found to have no such effect in procedures adopted by a Federal agency and for which neither an environmental assessment nor an environmental impact statement is required.

We have also examined this rule to determine whether it requires consultation under Section 7 of the Endangered Species Act (ESA) (16 U.S.C. 1532). The ESA requires an agency to consult with the Fish and Wildlife Service or National Marine Fisheries Service to insure that any action it authorizes, funds, or carries out is not likely to jeopardize the continued existence of any listed species or result in the destruction or adverse modification of critical habitat.

We have determined that this rule will have no effect on listed or proposed species or on designated or proposed critical habitat under the ESA and therefore consultation under section 7 of the ESA is not required. Our determination is based in part on the fact that nothing in the rule changes existing processes and procedures that ensure the protection of listed or proposed species or designated or proposed critical habitat. Existing processes and procedures have been in effect since BLM promulgated right-of-way regulations in 1979–80. Any further compliance with the ESA will occur when an application for a right-of-way is filed with BLM.

Regulatory Flexibility Act

Congress enacted the Regulatory Flexibility Act of 1980 (RFA), as amended, 5 U.S.C. 601–612, to ensure that Government regulations do not unnecessarily or disproportionately burden small entities. The RFA requires a regulatory flexibility analysis if a rule would have a significant economic impact, either detrimental or beneficial, on a substantial number of small entities. The BLM has estimated that approximately 18 percent of all applicants and grantees (approximately

5 percent of MLA applicants and grantees and approximately 23 percent of FLPMA applicants and grantees) may qualify as small entities. As discussed above, rental fees, in most cases, are not a significant cost for the industries impacted, including small entities.

Table 13 shows the small business size standards for industries that may be affected by these rules. This table lists industry size standards for eligibility for Small Business Administration (SBA) programs from SBA regulations (see 13 CFR 121.201). The SBA size standards are typically stated either as the average number of employees, or the average annual receipts of a business concern. Standards are grouped using the North American Industrial Classification System 2002 (NAICS). This listing is based on descriptions from the U.S. Bureau of the Census 2002 NAICS codes and is not exhaustive.

TABLE 13.—SBA SIZE STANDARDS FOR AFFECTED INDUSTRIES AS OF JULY 31, 2006

NAICS code	Description	Size standard
113110	Timber Tract Operations	$6.5 million.
113210	Gathering of forest products	$6.5 million.
113310	Logging	500 employees.
211111	Crude petroleum and natural gas extraction	500 employees
211112	Natural gas liquid extraction	500 employees.
221111	Hydroelectric power generation	*
221112	Fossil fuel electric power generation	*
221113	Nuclear electric power generation	*
221119	Other electric power generation	*
221121	Electric Bulk Power Transmission and Control	*
221122	Electric Power Distribution	*
221210	Natural Gas Distribution	500 employees.
221310	Water Supply and Distribution System	$6.5 million.
486110	Pipeline Transportation: Crude Oil	1,500 employees.
486210	Pipeline Transportation: Natural Gas	$6.5 million.
486910	Pipeline Transportation: Refined Petroleum Products	1,500 employees.
486990	Pipeline Transportation: All other products	$21.5 million.

* Firm, including affiliates, is primarily engaged in generation, transmission, or distribution of electric energy for sale, and total electric output for the preceding fiscal year ≤ 4 million megawatt-hours.

The BLM does not officially track right-of-way costs, but grant holders in 2003 estimated that construction costs for pipeline facilities were between $300,000 (12″ pipeline) to $1.5 million per mile (36″ pipeline); construction costs for rocked logging roads were between $40,000/mile for a ridge top road to $150,000/mile for a full bench road or an average of $70,000/mile for a road through moderate terrain; and construction costs for electric distribution and transmission lines were between $24,000/mile (24kV distribution line) to $1 million/mile (500kV transmission line). Larger projects would typically require more land area to site than minor projects. Since rent is based on the number of acres that the right-of-way facility encumbers, larger projects would also involve higher rental payments than would minor projects. However, compared to the cost of constructing a typical right-of-way facility, total rent and the rental fee increases under the proposed rule are relatively small (see 70 FR 21056 for further information on typical project costs).

Any of the industries listed in Table 13 may hold right-of-way grants with the BLM, under either FLPMA or MLA, as a part of their business practices. For example, bulk electric power transmission firms will use rights-of-way to distribute their electricity. Firms may be eligible for various SBA programs, but the size-limit is specific to each industry, and identified by the industry codes. The limit may be based on gross sales, the number of employees, or other factors. It is estimated that about 5.3 percent (or 1,416 of 26,711) of existing MLA grantees may be eligible for SBA programs and about 22.9 percent (or 14,280 of 62,358) of FLPMA grantees may be eligible for SBA programs (see 70 FR 21056). Whether they choose to join the SBA programs is strictly an individual firm's decision.

The proportion of grantees eligible for SBA programs indicates that there is an opportunity for small businesses in BLM's right-of-way program. However, the burden of increased rental fees is not expected to have a significant economic impact on a substantial number of small entities or fall disproportionately on small businesses. Moreover, any entity which believes that it might be adversely affected by the rental fee increases to its FLPMA right-of-way grant may qualify for a waiver or reduction of rental fees under any of the provisions, including hardship, found at 43 CFR 2806.15. Therefore, the BLM has determined under the RFA that this proposed rule would not have a significant economic impact on a substantial number of small entities.

Small Business Regulatory Enforcement Fairness Act (SBREFA)

The proposed rule is not a ''major rule'' as defined at 5 U.S.C. 804(2). This rule:

a. Would not have an annual effect on the economy of $100 million or more. See the Executive Order 12866 discussion above.

b. Would not result in major cost or price increases for consumers, industries, government agencies, or regions. As discussed above, when compared to the cost of constructing a right-of-way project, the rental fee increases contained in this proposed rule are relatively small and therefore should not cause any major increase in costs or prices. In addition, any applicant or holder of an FLPMA authorization that believes that the rental fee increases will cause difficulty may benefit from the rent waiver or reduction provisions under 43 CFR 2806.15, especially the hardship provision.

c. Would not have significant adverse effects on competition, employment, investment, productivity, innovation, or the ability of U.S.-based enterprises to compete with foreign-based enterprises. The rule should result in no change in any of the above factors. See the Executive Order 12866 discussion above regarding the economic effects of the proposed rental fee increases. In

general, the rental fee increases would be small in comparison with the overall costs of constructing, maintaining, operating, and terminating large projects located within right-of-way areas. With the possible exception of MLA grants for pipelines, the projects located on right-of-way grants support domestic, not foreign, activities and do not involve products and services which are exported. The MLA pipelines may transport oil and gas and their related products destined for foreign markets, but the proposed increase in rental fees, compared to the cost of, and profits from, running an oil and gas pipeline that would feed into a foreign market, is minimal.

Unfunded Mandates Reform Act

This proposed rule does not impose an unfunded mandate on state, local, or tribal governments, in the aggregate, or the private sector, of $100 million or more per year; nor does this proposed rule have a significant or unique effect on small governments. The rule would impose no requirements approaching $100 million annually on any of these entities. We have already shown, in the previous paragraphs of this section of the preamble, that the changes proposed in this rule would not have effects approaching $100 million per year on the economy. Therefore, BLM is not required to prepare a statement containing the information required by the Unfunded Mandates Reform Act at 2 U.S.C. 1532.

Executive Order 12630, Governmental Actions and Interference With Constitutionally Protected Property Rights (Takings)

The proposed rule does not have takings implications and is not government action capable of interfering with constitutionally protected property rights. A right-of-way application is not private property. The BLM has discretion under the governing statutes to issue a grant or not (see 30 U.S.C. 185(a) and 43 U.S.C. 1761(a)). Once a grant is issued, a holder's continued use of the Federal land covered by the grant is conditioned upon compliance with various statutes, regulations, and terms and conditions, including the payment of rent. Consistent with the FLPMA and the MLA, violation of the relevant statutes, regulations, or terms and conditions of the grant can result in termination of the grant before the end of the grant's term. The holder of a grant acknowledges this possibility in accepting a grant. Therefore, the Department of the Interior has determined that the rule would not cause a taking of private property or require further discussion of takings implications under this Executive Order.

Executive Order 13132, Federalism

The proposed rule will not have a substantial direct effect on the states, on the relationship between the national government and the states, or on the distribution of power and responsibilities among the levels of government. Qualifying states and local governments continue to be exempt from paying rent for a right-of-way grant issued under FLPMA. Therefore, in accordance with Executive Order 13132, the BLM has determined that this proposed rule does not have sufficient Federalism implications to warrant preparation of a Federalism Assessment.

Executive Order 12988, Civil Justice Reform

Under Executive Order 12988, we have determined that this proposed rule would not unduly burden the judicial system and that it meets the requirements of sections 3(a) and 3(b)(2) of the Order.

Executive Order 13175, Consultation and Coordination with Indian Tribal Governments

In accordance with Executive Order 13175, we have found that this proposed rule does not include policies that have tribal implications. The BLM may only issue right-of-way grants across public lands that it manages or across Federal lands held by two or more Federal agencies. Indian tribes have jurisdiction over their own lands, subject to the Secretary's trust responsibility. To our knowledge, no Indian tribes are involved in any multi-agency grants.

Executive Order 13211, Actions Concerning Regulations That Significantly Affect Energy Supply, Distribution, or Use

In accordance with Executive Order 13211, the BLM has determined that the proposed rule is not a significant energy action. The proposed rule is not a significant regulatory action under Executive Order 12866 and is not likely to have a significant effect on energy supply, distribution or use, including a shortfall in supply or price increase. In addition, the proposed rule has not been designated as a significant energy action by the Chief of the Office of Information and Regulatory Affairs. However, since the proposed rent schedule is based on average per acre land values which have generally increased over the past 20 years, rental receipts would be expected to increase in a like proportion, but still remain a minor component of overall costs and/or rates. In addition, the rule preserves existing rental exemption and waiver provisions, provides an on-going phase-in provision, and provides more flexible rent payment options that are lacking in the current rule.

Executive Order 13352, Facilitation of Cooperative Conservation

In accordance with Executive Order 13352, the BLM has determined that this proposed rule would not impede facilitating cooperative conservation; would take appropriate account of and consider the interests of persons with ownership or other legally recognized interests in land or other natural resources; would properly accommodate local participation in the Federal decision-making process; and would provide that the programs, projects, and activities are consistent with protecting public health and safety. This proposed rule does not change any provisions of the BLM's current right-of-way rule which facilitates cooperative conservation in the authorization and administration of right-of-way facilities on public lands. The proposed rule maintains all alternatives for maximum protection of right-of-way facilities when the land encumbered by the facilities is proposed for transfer out of Federal ownership. The grant holder would also have the opportunity to negotiate new terms and conditions with the new land owner, if the holder so desires. The proposed rule does not reduce or eliminate any current provision which requires the BLM to coordinate and consult with other affected and/or interested parties in the granting or administering of right-of-way facilities on public land, including the requirements that the BLM places on right-of-way holders to protect public health and safety, as well as public resources and environmental quality.

Paperwork Reduction Act

The Office of Management and Budget has approved the information collection requirements in the proposed rule under the Paperwork Reduction Act of 1995, 44 U.S.C. 3501 *et seq.*, and has assigned clearance number 1004–0189, which expires on November 30, 2008.

Authors

The principal authors of this proposed rule are Bil Weigand, BLM Idaho State Office, and Rick Stamm, BLM Washington Office, assisted by Ian Senio of BLM's Division of Regulatory Affairs, Washington Office, Christian Crowley, Office of Policy Analysis, Office of the Secretary, and Michael Hickey of the Office of the Solicitor.

List of Subjects

43 CFR Part 2800

Communications, Electric power, Highways and roads, Penalties, Public lands and rights-of-way, and Reporting and recordkeeping requirements.

43 CFR Part 2880

Administrative practice and procedures, Common carriers, Pipelines, Public lands rights-of-way, and Reporting and recordkeeping requirements.

43 CFR Part 2920

Penalties, Public lands, and Reporting and recordkeeping requirements.

C. Stephen Allred,

Assistant Secretary, Land and Minerals Management.

Accordingly, the BLM proposes to amend 43 CFR parts 2800, 2880, and 2920 as set forth below:

PART 2800—RIGHTS–OF–WAY UNDER THE FEDERAL LAND POLICY MANAGEMENT ACT

1. The authority citation for part 2800 continues to read as follows:

Authority: 43 U.S.C. 1733, 1740, 1763, and 1764.

2. Amend § 2805.11 by revising paragraph (b)(2) to read as follows:

§ 2805.11 What does a grant contain?

* * * * *

(b) * * *

(2) All grants, except those issued for a term of 3 years or less and those issued in perpetuity, will terminate on December 31 of the final year of the grant.

* * * * *

3. Amend § 2805.14 by revising paragraph (f) to read as follows:

§ 2805.14 What rights does a grant convey?

* * * * *

(f) Assign the grant to another, provided that you obtain the BLM's prior written approval, unless your grant specifically states that such approval is unnecessary.

4. Amend § 2806.14 by redesignating the introductory text and paragraphs (a), (b), (b)(1), (b)(2), (c), and (d) as paragraphs (a) introductory text, (a)(1), (a)(2), (a)(2)(i), (a)(2)(ii), (a)(3), and (a)(4), respectively, and by adding a new paragraph (b) to read as follows:

§ 2806.14 Under what circumstances am I exempt from paying rent?

* * * * *

(b) The exemptions in this section do not apply if you are in trespass.

5. Revise § 2806.20 to read as follows:

§ 2806.20 What is the rent for a linear right-of-way grant?

(a) Except as described in § 2806.26 of this chapter, the BLM will use the Per Acre Rent Schedule (see paragraph (c) of this section) to calculate rent for all linear right-of-way authorizations, regardless of the granting authority (FLPMA, MLA, and their predecessors). Counties (or other geographical areas) are assigned to an appropriate zone in accordance with § 2806.21. The BLM will adjust the per acre rent values in the schedule annually in accordance with § 2806.22(a), and it will revise the schedule at the end of each 10-year period starting with the base year of 2002 in accordance with §§ 2806.22(b) and (c).

(b) The annual per acre rent for all types of linear right-of-way facilities is the product of three factors: The per acre zone value multiplied by the encumbrance factor multiplied by the rate of return.

(c) You may obtain a copy of the current Per Acre Rent Schedule from any BLM state or field office or by writing: Director, BLM, 1849 C St., NW., Mail Stop 1000 LS, Washington, DC 20240. The BLM also posts the current rent schedule on the BLM Homepage on the Internet at *http://www.blm.gov.*

6. Redesignate §§ 2806.21, 2806.22, and 2806.23 as §§ 2806.22, 2806.23, and 2806.24, respectively, and add new § 2806.21 to read as follows:

§ 2806.21 When and how are counties or other geographical areas assigned to a County Zone Number and Per Acre Zone Value?

Counties (or other geographical areas) are assigned to a County Zone Number and Per Acre Zone Value based upon their average per acre land and building value published in the Census of Agriculture (Census) by the National Agricultural Statistics Service (NASS). The initial assignment of counties to the zones in the base year (2002) Per Acre Rent Schedule is based upon data contained in the most recent NASS Census (2002). Subsequent assignments of counties will occur every 5 years following the publication of the NASS Census.

7. Revise redesignated § 2806.22 to read as follows:

§ 2806.22 When and how does the Per Acre Rent Schedule change?

(a) The BLM will adjust the per acre rent values in § 2806.20 for all types of linear right-of-way facilities in each zone each calendar year based on the difference in the U.S. Department of Labor Consumer Price Index for All Urban Consumers, U.S. City Average (CPI-U), from January of one year to January of the following year.

(b) The BLM will review the NASS Census data from the 2012 NASS Census, and each subsequent 10-year period, and as appropriate, revise the number of county zones and the per acre zone values. Any revision must include 100 percent of the number of counties and listed geographical areas for all states and the Commonwealth of Puerto Rico and must reasonably reflect their average per acre land and building values contained in the NASS Census.

(c) The BLM will revise the Per Acre Rent Schedule at the end of calendar year 2011 and at the end of each 10-year period thereafter to reflect the average rate of return for the preceding 10-year period for the 30-year Treasury bond yield (or the 20-year Treasury bond yield if the 30-year Treasury bond yield is not available).

8. Revise redesignated § 2806.23 to read as follows:

§ 2806.23 How will the BLM calculate my rent for linear rights-of-way the Per Acre Rent Schedule covers?

(a) Except as provided by §§ 2806.25 and 2806.26, the BLM calculates your rent by multiplying the rent per acre for the appropriate county (or other geographical area) zone from the current schedule by the number of acres (as rounded up to the nearest tenth of an acre) in the right-of-way area that fall in each zone and multiplying the result by the number of years in the rental period.

(b) If the BLM has not previously used the rent schedule to calculate your rent, we may do so after giving you reasonable written notice.

9. Revise redesignated § 2806.24 to read as follows:

§ 2806.24 How must I make rental payments for a linear grant?

(a) *Term grants.* For linear grants, except those issued in perpetuity, you must make either nonrefundable annual payments or a nonrefundable payment for more than 1 year, as follows:

(1) *One-time payments.* You may pay in advance the total rent amount for the entire term of the grant or any remaining years.

(2) *Multiple payments.* If you choose not to make a one-time payment, you must pay according to one of the following methods:

(i) *Payments by individuals.* If your annual rent is $100 or less, you must pay at 10-year intervals, not to exceed the term of the grant. If your annual rent is greater than $100, you may pay annually or at 10-year intervals, not to exceed the term of the grant. For

example, if you have a grant with a remaining term of 30 years, you may pay in advance for 10 years, 20 years, or 30 years, but not any other multi-year period.

(ii) *Payments by all others.* If your annual rent is $1,000 or less, you must pay rent at 10-year intervals, not to exceed the term of the grant. If your annual rent is greater than $1,000, you may pay annually or at 10-year intervals, not to exceed the term of the grant.

(b) *Perpetual grants.* For linear grants issued in perpetuity (except as noted in §§ 2806.25 and 2806.26), you must make either nonrefundable annual payments or a nonrefundable payment for more than 1 year, as follows:

(1) *Payments by individuals.* If your annual rent is $100 or less, you must pay at 10-year intervals, not to exceed 30 years. If your annual rent is greater than $100, you may pay annually or at 10-year intervals, not to exceed 30 years.

(2) *Payments by all others.* If your annual rent is $1,000 or less, you must pay rent at 10-year intervals, not to exceed 30 years. If your annual rent is greater than $1,000, you may pay annually or at 10-year intervals, not to exceed 30 years.

(c) *Proration of payments.* The BLM considers the first partial calendar year in the initial rent payment period to be the first year of the term. The BLM prorates the first year rental amount based on the number of months left in the calendar year after the effective date of the grant.

10. Add new §§ 2806.25 and 2806.26 to read as follows:

§ 2806.25 How may I make rental payments when land encumbered by my perpetual linear grant (other than an easement issued under § 2807.15(c)) is being transferred out of Federal ownership?

(a) *One-time payment option for existing perpetual grants.* If you have a perpetual grant and the land your grant encumbers is being transferred out of Federal ownership, you may choose to make a one-time rental payment. The BLM will determine the one-time payment for a perpetual grant by dividing the current annual rent for the subject property by an overall capitalization rate calculated from market data, where the overall capitalization rate is the difference between a market yield rate and a percent annual rent increase as described in the formula in paragraphs (a)(1), (2), and (3) of this section. The formula for this calculation is: One-time Rental Payment = Annual Rent /(Y − CR), where:

(1) Annual Rent = Current Annual Rent Applicable to the Subject Property From the Per Acre Rent Schedule;

(2) Y = Yield Rate (rate of return) Determined by the Most Recent 10–Year Average of the Annual 30–Year Treasury Bond Rate as of January of each year; and

(3) CR = Annual Percent Change in Rent as Determined by the Most Recent 10–Year Average of the difference in the CPI-U Index from January of one year to January of the following year.

(b) *One-time payment for grants converted to perpetual grants under § 2807.15(c).* If the land your grant encumbers is being transferred out of Federal ownership, and you request a conversion of your grant to a perpetual right-of-way grant, you must make a one-time rental payment in accordance with § 2806.25(a).

(c) In paragraphs (a) and (b) of this section, the annual rent is determined from the Per Acre Rent Schedule (see § 2806.20(c)) as updated under § 2806.22. However, the per acre zone value and zone number used in this annual rental determination will be based on the per acre zone value from acceptable market information or an appraisal, if any, for the land transfer action and not the county average per acre land and building value from the NASS Census.

(d) When no acceptable market information is available and no appraisal has been completed for the land transfer action or when the BLM requests it, you must:

(1) Prepare an appraisal report using Federal appraisal standards, at your expense, that explains how you estimated the land value per acre and the encumbrance factor; and

(2) Submit the appraisal report for consideration by the BLM State Director with jurisdiction over the lands encumbered by your authorization. If you are adversely affected by this decision, you may appeal this decision under § 2801.10 of this part.

§ 2806.26 How may I make rental payments when land encumbered by my perpetual easement issued under § 2807.15(c) is being transferred out of Federal ownership?

(a) *Perpetual easements.* The BLM will use the appraisal report for the land transfer action (i.e., direct or indirect land sales, land exchanges, and other land disposal actions) and other acceptable market information to determine the one-time rental payment for a perpetual easement issued under § 2807.15(c).

(b) When no acceptable market information is available and no appraisal has been completed for the land transfer action or when the BLM requests it, you must prepare an appraisal report as required under § 2806.25(d).

11. Amend § 2807.15 by revising paragraph (c) and adding a new paragraph (d) to read as follows:

§ 2807.15 How is grant administration affected if the land my grant encumbers is transferred to another Federal agency or out of Federal ownership?

* * * * *

(c) If there is a proposal to transfer the land your grant encumbers out of Federal ownership, the BLM may negotiate new grant terms and conditions with you. This may include increasing the term of your grant, should you request it, to a perpetual grant or providing for an easement. These changes become effective prior to the time the land is transferred out of Federal ownership.

(d) You and the new land owner may agree to negotiate new grant terms and conditions any time after the land encumbered by your grant is transferred out of Federal ownership.

PART 2880—RIGHTS-OF-WAY UNDER THE MINERAL LEASING ACT

12. The authority citation for part 2880 continues to read as follows:

Authority: 30 U.S.C. 185 and 189.

13. Amend § 2885.11 by revising the first sentence of paragraph (a) to read as follows:

§ 2885.11 What terms and conditions must I comply with?

(a) *Duration.* All grants, except those issued for a term of 3 years or less, will terminate on December 31 of the final year of the grant. * * *

* * * * *

14. Amend § 2885.12 by revising paragraph (e) to read as follows:

§ 2885.12 What rights does a grant or TUP convey?

* * * * *

(e) Assign the grant or TUP to another, provided that you obtain the BLM's prior written approval, unless your grant or TUP specifically states that such approval is unnecessary.

15. Revise § 2885.19 to read as follows:

§ 2885.19 What is the rent for a linear right-of-way grant?

(a) The BLM will use the Per Acre Rent Schedule (see paragraph (b) of this section) to calculate the rent. Counties (or other geographical areas) are assigned to a County Zone Number and Per Acre Zone Value based upon their average per acre land and building value published in the NASS Census. The

initial assignment of counties to the zones in the base year (2002) Per Acre Rent Schedule is based upon data contained in the most recent NASS Census (2002). Subsequent assignments of counties will occur every 5 years following the publication of the NASS Census. The Per Acre Rent Schedule is also adjusted periodically as follows:

(1) The BLM will adjust the per acre rent values in §§ 2806.20 and 2885.19(b) for all types of linear right-of-way facilities in each zone each calendar year based on the difference in the U.S. Department of Labor Consumer Price Index for All Urban Consumers, U.S. City Average (CPI–U), from January of one year to January of the following year.

(2) The BLM will review the NASS Census data from the 2012 NASS Census, and each subsequent 10-year period, and as appropriate, revise the number of county zones and the per acre zone values. Any revision must include 100 percent of the number of counties and listed geographical areas for all states and the Commonwealth of Puerto Rico and must reasonably reflect their average per acre land and building values contained in the NASS Census.

(3) The BLM will revise the Per Acre Rent Schedule at the end of calendar year 2011 and at the end of each 10-year period thereafter to reflect the average rate of return for the preceding 10-year period for the 30-year Treasury bond yield (or the 20-year Treasury bond yield if the 30-year Treasury bond yield is not available).

(b) You may obtain a copy of the current Per Acre Rent Schedule from any BLM state or field office or by writing: Director, BLM, 1849 C St., NW., Mail Stop 1000 LS, Washington, DC 20240. The BLM also posts the current rent schedule on the BLM Homepage on the Internet at *http://www.blm.gov.*

16. Revise § 2885.20 to read as follows:

§ 2885.20 How will the BLM calculate my rent for linear rights-of-way the Per Acre Rent Schedule covers?

(a) Except as provided by § 2885.22, the BLM calculates your rent by multiplying the rent per acre for the appropriate county (or other geographical area) zone from the current schedule by the number of acres (as rounded up to the nearest tenth of an acre) in the right-of-way or TUP area that fall in each zone and multiplying the result by the number of years in the rental period.

(b) If you pay rent annually and the payment of your new rental amount would cause you undue financial hardship, you may qualify for a one-time, 2-year phase-in period. The BLM may require you to submit information to support your claim. If approved by the BLM, payment of the amount in excess of the previous year's rent may be phased-in by equal increments over a 2-year period. In addition, the BLM will adjust the total calculated rent for year 2 of the phase-in period by the annual index provided by § 2885.19(a)(1).

(c) If the BLM has not previously used the rent schedule to calculate your rent, we may do so after giving you reasonable written notice.

17. Revise § 2885.21 to read as follows:

§ 2885.21 How must I make rental payments for a linear grant or TUP?

(a) *Term grants or TUPs.* For TUPs you must make a one-time nonrefundable payment for the term of the TUP. For grants, except those which have been issued in perpetuity, you must make either nonrefundable annual payments or a nonrefundable payment for more than 1 year, as follows:

(1) *One-time payments.* You may pay in advance the total rent amount for the entire term of the grant or any remaining years.

(2) *Multiple payments.* If you choose not to make a one-time payment, you must pay according to one of the following methods:

(i) *Payments by individuals.* If your annual rent is $100 or less, you must pay at 10-year intervals not to exceed the term of the grant. If your annual rent is greater than $100, you may pay annually or at 10-year intervals, not to exceed the term of the grant. For example, if you have a grant with a remaining term of 30 years, you may pay in advance for 10 years, 20 years, or 30 years, but not any other multi-year period.

(ii) *Payments by all others.* If your annual rent is $1,000 or less, you must pay rent at 10-year intervals, not to exceed the term of the grant. If your annual rent is greater than $1,000, you may pay annually or at 10-year intervals, not to exceed the term of the grant.

(b) *Perpetual grants issued prior to November 16, 1973.* You must make either nonrefundable annual payments or a nonrefundable payment for more than 1 year, as follows:

(1) *Payments by individuals.* If your annual rent is $100 or less, you must pay at 10-year intervals, not to exceed 30 years. If your annual rent is greater than $100, you may pay annually or at 10-year intervals, not to exceed 30 years.

(2) *Payments by all others.* If your annual rent is $1,000 or less, you must pay rent at 10-year intervals, not to exceed 30 years. If your annual rent is greater than $1,000, you may pay annually or at 10-year intervals, not to exceed 30 years.

(c) *Proration of payments.* The BLM considers the first partial calendar year in the initial rent payment period to be the first year of the term. The BLM prorates the first year rental amount based on the number of months left in the calendar year after the effective date of the grant.

18. Redesignate §§ 2885.22, 2885.23, and 2885.24 as §§ 2885.23, 2885.24, and 2885.25, respectively, and add new § 2885.22 to read as follows:

§ 2885.22 How may I make rental payments when land encumbered by my perpetual linear grant is being transferred out of Federal ownership?

(a) *One-time payment option for existing perpetual grants issued prior to November 16, 1973.* If you have a perpetual grant and the land your grant encumbers is being transferred out of Federal ownership, you may choose to make a one-time rental payment. The BLM will determine the one-time payment for perpetual right-of-way grants by dividing the current annual rent for the subject property by an overall capitalization rate calculated from market data, where the overall capitalization rate is the difference between a market yield rate and a percent annual rent increase as described in the formula in paragraphs (a)(1), (2), and (3) of this section. The formula for this calculation is: One-time Payment = Annual Rent/(Y − CR), where:

(1) Annual Rent = Current Annual Rent Applicable to the Subject Property From the Per Acre Rent Schedule;

(2) Y = Yield Rate Determined by the Most Recent 10-Year Average of the Annual 30-Year Treasury Bond Rate as of January of each year; and

(3) CR = Annual Percent Change in Rent as Determined by the Most Recent 10-Year Average of the difference in the CPI–U Index from January of one year to January of the following year.

(b) In paragraph (a) of this section, the annual rent is determined from the Per Acre Rent Schedule (see § 2885.19(b)), as updated under § 2885.19(a)(1), (2), and (3) of this chapter. However, the per acre zone value and zone number used in this annual rental determination will be based on the per acre value from acceptable market information or an appraisal, if any, for the land transfer action and not the county average per acre land and building value from the NASS Census.

(c) When no acceptable market information is available and no

appraisal has been completed for the land transfer action, or when the BLM requests it, you must prepare an appraisal report as required under § 2806.25(d) of this chapter.

19. Amend § 2886.15 by revising paragraph (c) and adding new paragraph (d) to read as follows:

§ 2886.15 How is grant or TUP administration affected if the BLM land my grant or TUP encumbers is transferred to another Federal agency or out of Federal ownership?

* * * * *

(c) If there is a proposal to transfer the land your grant or TUP encumbers out of Federal ownership, the BLM may negotiate new grant or TUP terms and conditions with you. This may include increasing the term of your grant, should you request it, to a 30-year term or replacing your TUP with a grant. These changes become effective prior to the time the land is transferred out of Federal ownership.

(d) You and the new landowner may agree to negotiate new grant or TUP terms and conditions any time after the land encumbered by your grant is transferred out of Federal ownership.

20. Amend § 2888.10 by revising paragraph (c) to read as follows:

§ 2888.10 What is trespass?

* * * * *

(c) The BLM will administer trespass actions for grants and TUPs as set forth in §§ 2808.10(c), and 2808.11 of this chapter.

* * * * *

PART 2920—LEASES, PERMITS, AND EASEMENTS

21. The authority citation for part 2920 continues to read as follows:

Authority: 43 U.S.C. 1740.

22. Amend § 2920.6(b) by revising the second sentence of paragraph (b) to read as follows:

§ 2920.6 Reimbursement of costs.

* * * * *

(b) * * * The reimbursement of costs shall be in accordance with the provisions of §§ 2804.14 and 2805.16 of this title.

* * * * *

23. Amend § 2920.8 by revising paragraph (b) to read as follows:

§ 2920.8 Fees.

* * * * *

(b) *Processing and monitoring fee.* Each request for renewal, transfer, or assignment of a lease or easement shall be accompanied by a non-refundable processing and monitoring fee determined in accordance with the provisions of §§ 2804.14 and 2805.16 of this title.

Note—The following 2002 NASS Census per acre land and building value and rent schedule zones is printed for information only and will not appear in Title 43 of the Code of Federal Regulations.

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE

State	County	2002 L/B values	Rent schedule zone
Alabama	Autauga	$1,879	5
Alabama	Baldwin	2,502	6
Alabama	Barbour	1,197	4
Alabama	Bibb	1,712	5
Alabama	Blount	2,556	6
Alabama	Bullock	1,432	4
Alabama	Butler	1,547	5
Alabama	Calhoun	2,598	6
Alabama	Chambers	994	3
Alabama	Cherokee	1,542	5
Alabama	Chilton	1,796	5
Alabama	Choctaw	1,283	4
Alabama	Clarke	1,303	4
Alabama	Clay	1,390	4
Alabama	Cleburne	1,921	5
Alabama	Coffee	1,201	4
Alabama	Colbert	1,380	4
Alabama	Conecuh	1,109	4
Alabama	Coosa	1,350	4
Alabama	Covington	1,616	5
Alabama	Crenshaw	1,330	4
Alabama	Cullman	3,167	7
Alabama	Dale	1,422	4
Alabama	Dallas	1,173	4
Alabama	DeKalb	2,392	6
Alabama	Elmore	1,968	5
Alabama	Escambia	1,426	4
Alabama	Etowah	2,856	6
Alabama	Fayette	1,108	4
Alabama	Franklin	1,415	4
Alabama	Geneva	1,513	5
Alabama	Greene	1,102	4
Alabama	Hale	1,164	4
Alabama	Henry	1,199	4
Alabama	Houston	1,342	4
Alabama	Jackson	2,197	6
Alabama	Jefferson	2,607	6
Alabama	Lamar	1,161	4
Alabama	Lauderdale	1,807	5
Alabama	Lawrence	1,716	5
Alabama	Lee	2,280	6

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Alabama	Limestone	2,212	6
Alabama	Lowndes	1,144	4
Alabama	Macon	1,315	4
Alabama	Madison	2,161	6
Alabama	Marengo	1,001	4
Alabama	Marion	1,484	4
Alabama	Marshall	2,725	6
Alabama	Mobile	3,361	7
Alabama	Monroe	1,367	4
Alabama	Montgomery	1,948	5
Alabama	Morgan	2,812	6
Alabama	Perry	955	3
Alabama	Pickens	1,252	4
Alabama	Pike	1,423	4
Alabama	Randolph	1,898	5
Alabama	Russell	1,304	4
Alabama	Shelby	2,795	6
Alabama	St. Clair	2,364	6
Alabama	Sumter	1,018	4
Alabama	Talladega	2,567	6
Alabama	Tallapoosa	1,448	4
Alabama	Tuscaloosa	1,972	5
Alabama	Walker	1,731	5
Alabama	Washington	1,493	4
Alabama	Wilcox	1,013	4
Alabama	Winston	1,887	5
Alaska	Aleutian Islands Area**	107	1
Alaska	Anchorage Area**	2,299	6
Alaska	Fairbanks Area**	655	3
Alaska	Juneau Area**	44,679	11
Alaska	Kenai Peninsula**	1,412	4
Arizona	Apache	145	1
Arizona	Cochise	631	3
Arizona	Coconino	161	1
Arizona	Gila	275	2
Arizona	Graham	480	2
Arizona	Greenlee	1,505	5
Arizona	La Paz	629	3
Arizona	Maricopa	3,026	7
Arizona	Mohave	435	2
Arizona	Navajo	179	1
Arizona	Pima	295	2
Arizona	Pinal	1,230	4
Arizona	Santa Cruz	1,434	4
Arizona	Yavapai	621	3
Arizona	Yuma	4,544	7
Arkansas	Arkansas	1,400	4
Arkansas	Ashley	1,364	4
Arkansas	Baxter	1,697	5
Arkansas	Benton	3,031	7
Arkansas	Boone	1,809	5
Arkansas	Bradley	1,898	5
Arkansas	Calhoun	1,278	4
Arkansas	Carroll	1,670	5
Arkansas	Chicot	1,171	4
Arkansas	Clark	1,431	4
Arkansas	Clay	1,626	5
Arkansas	Cleburne	1,722	5
Arkansas	Cleveland	2,195	6
Arkansas	Columbia	1,559	5
Arkansas	Conway	1,672	5
Arkansas	Craighead	1,720	5
Arkansas	Crawford	1,757	5
Arkansas	Crittenden	1,290	4
Arkansas	Cross	1,385	4
Arkansas	Dallas	1,304	4
Arkansas	Desha	1,103	4
Arkansas	Drew	1,255	4
Arkansas	Faulkner	1,823	5
Arkansas	Franklin	1,589	5

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Arkansas	Fulton	1,019	4
Arkansas	Garland	2,260	6
Arkansas	Grant	1,716	5
Arkansas	Greene	1,556	5
Arkansas	Hempstead	1,396	4
Arkansas	Hot Spring	1,553	5
Arkansas	Howard	1,647	5
Arkansas	Independence	1,243	4
Arkansas	Izard	1,153	4
Arkansas	Jackson	1,184	4
Arkansas	Jefferson	1,216	4
Arkansas	Johnson	2,234	6
Arkansas	Lafayette	1,067	4
Arkansas	Lawrence	1,275	4
Arkansas	Lee	1,033	4
Arkansas	Lincoln	1,146	4
Arkansas	Little River	1,121	4
Arkansas	Logan	1,522	5
Arkansas	Lonoke	1,389	4
Arkansas	Madison	1,371	4
Arkansas	Marion	1,312	4
Arkansas	Miller	1,045	4
Arkansas	Mississippi	1,351	4
Arkansas	Monroe	1,169	4
Arkansas	Montgomery	1,499	4
Arkansas	Nevada	1,075	4
Arkansas	Newton	1,495	4
Arkansas	Ouachita	1,428	4
Arkansas	Perry	1,772	5
Arkansas	Phillips	1,045	4
Arkansas	Pike	1,787	5
Arkansas	Poinsett	1,590	5
Arkansas	Polk	1,713	5
Arkansas	Pope	1,946	5
Arkansas	Prairie	1,245	4
Arkansas	Pulaski	1,767	5
Arkansas	Randolph	1,291	4
Arkansas	Saline	2,393	6
Arkansas	Scott	1,584	5
Arkansas	Searcy	994	3
Arkansas	Sebastian	2,146	6
Arkansas	Sevier	1,698	5
Arkansas	Sharp	1,022	4
Arkansas	St. Francis	1,217	4
Arkansas	Stone	1,013	4
Arkansas	Union	2,138	6
Arkansas	Van Buren	1,425	4
Arkansas	Washington	2,779	6
Arkansas	White	1,586	5
Arkansas	Woodruff	1,135	4
Arkansas	Yell	1,277	4
California	Alameda	2,787	6
California	Alpine	2,500	6
California	Amador	1,941	5
California	Butte	4,401	7
California	Calaveras	1,791	5
California	Colusa	2,636	6
California	Contra Costa	8,044	8
California	Del Norte	4,291	7
California	El Dorado	2,846	6
California	Fresno	3,612	7
California	Glenn	2,396	6
California	Humboldt	1,187	4
California	Imperial	2,976	6
California	Inyo	971	3
California	Kern	1,816	5
California	Kings	3,643	7
California	Lake	4,981	7
California	Lassen	694	3
California	Los Angeles	15,544	9

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
California	Madera	3,120	7
California	Marin	3,657	7
California	Mariposa	1,005	4
California	Mendocino	2,346	6
California	Merced	3,826	7
California	Modoc	692	3
California	Mono	1,561	5
California	Monterey	3,248	7
California	Napa	19,350	9
California	Nevada	3,418	7
California	Orange	10,661	9
California	Placer	4,849	7
California	Plumas	1,022	4
California	Riverside	4,830	7
California	Sacramento	4,485	7
California	San Benito	1,878	5
California	San Bernardino	2,144	6
California	San Diego	7,635	8
California	San Francisco	32,239	11
California	San Joaquin	6,673	8
California	San Luis Obispo	2,676	6
California	San Mateo	5,979	8
California	Santa Barbara	3,684	7
California	Santa Clara	2,887	6
California	Santa Cruz	9,335	8
California	Shasta	1,733	5
California	Sierra	1,512	5
California	Siskiyou	1,435	4
California	Solano	3,834	7
California	Sonoma	11,058	9
California	Stanislaus	6,068	8
California	Sutter	4,064	7
California	Tehama	1,658	5
California	Trinity	639	3
California	Tulare	3,949	7
California	Tuolumne	1,664	5
California	Ventura	8,839	8
California	Yolo	3,645	7
California	Yuba	3,444	7
Colorado	Adams	901	3
Colorado	Alamosa	1,206	4
Colorado	Arapahoe	853	3
Colorado	Archuleta	1,277	4
Colorado	Baca	292	2
Colorado	Bent	320	2
Colorado	Boulder	7,639	8
Colorado	Broomfield*	756	3
Colorado	Chaffee	2,093	6
Colorado	Cheyenne	324	2
Colorado	Clear Creek	1,665	5
Colorado	Conejos	838	3
Colorado	Costilla	501	3
Colorado	Crowley	282	2
Colorado	Custer	1,552	5
Colorado	Delta	2,093	6
Colorado	Denver*	756	3
Colorado	Dolores	946	3
Colorado	Douglas	3,065	7
Colorado	Eagle	1,509	5
Colorado	El Paso	880	3
Colorado	Elbert	694	3
Colorado	Fremont	1,044	4
Colorado	Garfield	1,293	4
Colorado	Gilpin	2,787	6
Colorado	Grand	1,206	4
Colorado	Gunnison	1,853	5
Colorado	Hinsdale	2,926	6
Colorado	Huerfano	429	2
Colorado	Jackson	520	3
Colorado	Jefferson	4,896	7

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Colorado	Kiowa	307	2
Colorado	Kit Carson	464	2
Colorado	La Plata	1,020	4
Colorado	Lake	1,381	4
Colorado	Larimer	2,311	6
Colorado	Las Animas	243	1
Colorado	Lincoln	251	2
Colorado	Logan	560	3
Colorado	Mesa	1,426	4
Colorado	Mineral	1,562	5
Colorado	Moffat	416	2
Colorado	Montezuma	516	3
Colorado	Montrose	1,180	4
Colorado	Morgan	801	3
Colorado	Otero	382	2
Colorado	Ouray	1,505	5
Colorado	Park	784	3
Colorado	Phillips	718	3
Colorado	Pitkin	5,926	8
Colorado	Prowers	417	2
Colorado	Pueblo	491	2
Colorado	Rio Blanco	669	3
Colorado	Rio Grande	1,827	5
Colorado	Routt	1,890	5
Colorado	Saguache	709	3
Colorado	San Juan*	756	3
Colorado	San Miguel	962	3
Colorado	Sedgwick	735	3
Colorado	Summit	1,766	5
Colorado	Teller	1,284	4
Colorado	Washington	417	2
Colorado	Weld	1,379	4
Colorado	Yuma	573	3
Connecticut	Fairfield	26,164	10
Connecticut	Hartford	13,193	9
Connecticut	Litchfield	8,611	8
Connecticut	Middlesex	12,457	9
Connecticut	New Haven	13,630	9
Connecticut	New London	6,889	8
Connecticut	Tolland	5,665	8
Connecticut	Windham	6,577	8
Delaware	Kent	3,498	7
Delaware	New Castle	5,681	8
Delaware	Sussex	3,951	7
Florida	Alachua	3,222	7
Florida	Baker	3,954	7
Florida	Bay	2,626	6
Florida	Bradford	2,485	6
Florida	Brevard	2,385	6
Florida	Broward	20,423	10
Florida	Calhoun	1,596	5
Florida	Charlotte	1,726	5
Florida	Citrus	2,498	6
Florida	Clay	2,482	6
Florida	Collier	2,660	6
Florida	Columbia	1,515	5
Florida	Dade	9,726	8
Florida	DeSoto	2,415	6
Florida	Dixie	1,803	5
Florida	Duval	6,061	8
Florida	Escambia	2,383	6
Florida	Flagler	1,634	5
Florida	Franklin	1,165	4
Florida	Gadsden	2,421	6
Florida	Gilchrist	2,322	6
Florida	Glades	1,849	5
Florida	Gulf	1,886	5
Florida	Hamilton	1,419	4
Florida	Hardee	2,341	6
Florida	Hendry	3,846	7

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Florida	Hernando	5,093	8
Florida	Highlands	2,256	6
Florida	Hillsborough	5,410	8
Florida	Holmes	1,610	5
Florida	Indian River	2,969	6
Florida	Jackson	1,478	4
Florida	Jefferson	1,850	5
Florida	Lafayette	1,343	4
Florida	Lake	4,290	7
Florida	Lee	3,293	7
Florida	Leon	2,085	6
Florida	Levy	1,899	5
Florida	Liberty	1,366	4
Florida	Madison	1,536	5
Florida	Manatee	3,142	7
Florida	Marion	4,992	7
Florida	Martin	2,604	6
Florida	Monroe	20,695	10
Florida	Nassau	4,773	7
Florida	Okaloosa	2,539	6
Florida	Okeechobee	2,037	6
Florida	Orange	3,931	7
Florida	Osceola	1,690	5
Florida	Palm Beach	3,348	7
Florida	Pasco	3,863	7
Florida	Pinellas	31,732	11
Florida	Polk	2,899	6
Florida	Putnam	2,480	6
Florida	Santa Rosa	2,649	6
Florida	Sarasota	2,995	6
Florida	Seminole	6,137	8
Florida	St. Johns	4,315	7
Florida	St. Lucie	3,239	7
Florida	Sumter	2,405	6
Florida	Suwannee	2,503	6
Florida	Taylor	1,292	4
Florida	Union	1,318	4
Florida	Volusia	4,357	7
Florida	Wakulla	2,891	6
Florida	Walton	1,889	5
Florida	Washington	2,288	6
Georgia	Appling	1,566	5
Georgia	Atkinson	1,419	4
Georgia	Bacon	2,180	6
Georgia	Baker	1,751	5
Georgia	Baldwin	2,344	6
Georgia	Banks	5,033	8
Georgia	Barrow	5,785	8
Georgia	Bartow	2,914	6
Georgia	Ben Hill	1,432	4
Georgia	Berrien	1,680	5
Georgia	Bibb	2,354	6
Georgia	Bleckley	1,647	5
Georgia	Brantley	1,602	5
Georgia	Brooks	1,602	5
Georgia	Bryan	1,687	5
Georgia	Bulloch	1,629	5
Georgia	Burke	1,344	4
Georgia	Butts	2,036	6
Georgia	Calhoun	1,298	4
Georgia	Camden	1,615	5
Georgia	Candler	1,354	4
Georgia	Carroll	3,897	7
Georgia	Catoosa	3,877	7
Georgia	Charlton	1,933	5
Georgia	Chatham	2,062	6
Georgia	Chattahoochee	1,476	4
Georgia	Chattooga	1,699	5
Georgia	Cherokee	8,357	8
Georgia	Clarke	4,092	7

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Georgia	Clay	1,027	4
Georgia	Clayton	5,439	8
Georgia	Clinch	1,693	5
Georgia	Cobb	9,113	8
Georgia	Coffee	1,584	5
Georgia	Colquitt	1,583	5
Georgia	Columbia	4,048	7
Georgia	Cook	1,864	5
Georgia	Coweta	5,540	8
Georgia	Crawford	1,992	5
Georgia	Crisp	1,745	5
Georgia	Dade	2,061	6
Georgia	Dawson	4,574	7
Georgia	Decatur	1,653	5
Georgia	DeKalb	6,478	8
Georgia	Dodge	1,026	4
Georgia	Dooly	1,304	4
Georgia	Dougherty	1,329	4
Georgia	Douglas	5,803	8
Georgia	Early	1,319	4
Georgia	Echols	1,602	5
Georgia	Effingham	1,740	5
Georgia	Elbert	2,142	6
Georgia	Emanuel	1,225	4
Georgia	Evans	1,655	5
Georgia	Fannin	3,549	7
Georgia	Fayette	5,006	8
Georgia	Floyd	2,650	6
Georgia	Forsyth	7,482	8
Georgia	Franklin	4,557	7
Georgia	Fulton	5,806	8
Georgia	Gilmer	4,590	7
Georgia	Glascock	1,563	5
Georgia	Glynn	1,804	5
Georgia	Gordon	3,896	7
Georgia	Grady	1,824	5
Georgia	Greene	2,908	6
Georgia	Gwinnett	6,474	8
Georgia	Habersham	5,286	8
Georgia	Hall	5,384	8
Georgia	Hancock	1,178	4
Georgia	Haralson	2,827	6
Georgia	Harris	1,887	5
Georgia	Hart	3,394	7
Georgia	Heard	2,175	6
Georgia	Henry	4,226	7
Georgia	Houston	2,197	6
Georgia	Irwin	1,417	4
Georgia	Jackson	5,565	8
Georgia	Jasper	2,249	6
Georgia	Jeff Davis	1,509	5
Georgia	Jefferson	1,323	4
Georgia	Jenkins	1,337	4
Georgia	Johnson	1,587	5
Georgia	Jones	2,110	6
Georgia	Lamar	2,450	6
Georgia	Lanier	1,181	4
Georgia	Laurens	1,359	4
Georgia	Lee	1,544	5
Georgia	Liberty	2,325	6
Georgia	Lincoln	2,657	6
Georgia	Long	1,454	4
Georgia	Lowndes	2,046	6
Georgia	Lumpkin	6,096	8
Georgia	Macon	1,687	5
Georgia	Madison	4,630	7
Georgia	Marion	1,539	5
Georgia	McDuffie	1,991	5
Georgia	McIntosh	1,618	5
Georgia	Meriwether	1,998	5

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Georgia	Miller	1,638	5
Georgia	Mitchell	1,448	4
Georgia	Monroe	2,169	6
Georgia	Montgomery	1,400	4
Georgia	Morgan	3,517	7
Georgia	Murray	3,028	7
Georgia	Muscogee	3,225	7
Georgia	Newton	4,116	7
Georgia	Oconee	4,845	7
Georgia	Oglethorpe	3,328	7
Georgia	Paulding	6,524	8
Georgia	Peach	2,375	6
Georgia	Pickens	5,781	8
Georgia	Pierce	1,537	5
Georgia	Pike	3,751	7
Georgia	Polk	2,398	6
Georgia	Pulaski	1,401	4
Georgia	Putnam	2,723	6
Georgia	Quitman	1,362	4
Georgia	Rabun	6,087	8
Georgia	Randolph	1,204	4
Georgia	Richmond	2,917	6
Georgia	Rockdale	5,718	8
Georgia	Schley	1,586	5
Georgia	Screven	1,355	4
Georgia	Seminole	1,547	5
Georgia	Spalding	4,594	7
Georgia	Stephens	4,447	7
Georgia	Stewart	1,406	4
Georgia	Sumter	1,421	4
Georgia	Talbot	1,705	5
Georgia	Taliaferro	1,666	5
Georgia	Tattnall	1,987	5
Georgia	Taylor	1,611	5
Georgia	Telfair	1,561	5
Georgia	Terrell	1,356	4
Georgia	Thomas	1,548	5
Georgia	Tift	2,035	6
Georgia	Toombs	1,528	5
Georgia	Towns	3,878	7
Georgia	Treutlen	1,371	4
Georgia	Troup	1,625	5
Georgia	Turner	1,619	5
Georgia	Twiggs	1,451	4
Georgia	Union	5,435	8
Georgia	Upson	2,235	6
Georgia	Walker	2,554	6
Georgia	Walton	6,507	8
Georgia	Ware	1,523	5
Georgia	Warren	1,352	4
Georgia	Washington	1,537	5
Georgia	Wayne	1,794	5
Georgia	Webster	1,430	4
Georgia	Wheeler	1,214	4
Georgia	White	6,020	8
Georgia	Whitfield	2,460	6
Georgia	Wilcox	1,313	4
Georgia	Wilkes	1,743	5
Georgia	Wilkinson	1,382	4
Georgia	Worth	1,558	5
Hawaii	Hawaii	2,822	6
Hawaii	Honolulu	8,358	8
Hawaii	Kauai	3,989	7
Hawaii	Maui	4,112	7
Idaho	Ada	3,471	7
Idaho	Adams	568	3
Idaho	Bannock	731	3
Idaho	Bear Lake	790	3
Idaho	Benewah	1,212	4
Idaho	Bingham	1,151	4

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Idaho	Blaine	1,304	4
Idaho	Boise	1,010	4
Idaho	Bonner	2,909	6
Idaho	Bonneville	1,303	4
Idaho	Boundary	2,391	6
Idaho	Butte	879	3
Idaho	Camas	697	3
Idaho	Canyon	4,219	7
Idaho	Caribou	676	3
Idaho	Cassia	986	3
Idaho	Clark	647	3
Idaho	Clearwater	1,285	4
Idaho	Custer	1,836	5
Idaho	Elmore	719	3
Idaho	Franklin	1,078	4
Idaho	Fremont	1,148	4
Idaho	Gem	1,234	4
Idaho	Gooding	2,535	6
Idaho	Idaho	745	3
Idaho	Jefferson	1,758	5
Idaho	Jerome	1,887	5
Idaho	Kootenai	2,265	6
Idaho	Latah	1,400	4
Idaho	Lemhi	1,228	4
Idaho	Lewis	830	3
Idaho	Lincoln	943	3
Idaho	Madison	2,283	6
Idaho	Minidoka	2,000	5
Idaho	Nez Perce	853	3
Idaho	Oneida	667	3
Idaho	Owyhee	689	3
Idaho	Payette	1,735	5
Idaho	Power	986	3
Idaho	Shoshone	3,442	7
Idaho	Teton	2,462	6
Idaho	Twin Falls	1,946	5
Idaho	Valley	1,524	5
Idaho	Washington	736	3
Illinois	Adams	2,030	6
Illinois	Alexander	1,305	4
Illinois	Bond	2,103	6
Illinois	Boone	3,424	7
Illinois	Brown	1,662	5
Illinois	Bureau	2,655	6
Illinois	Calhoun	1,558	5
Illinois	Carroll	2,377	6
Illinois	Cass	2,102	6
Illinois	Champaign	2,890	6
Illinois	Christian	2,530	6
Illinois	Clark	1,950	5
Illinois	Clay	1,585	5
Illinois	Clinton	2,466	6
Illinois	Coles	2,716	6
Illinois	Cook	6,286	8
Illinois	Crawford	1,713	5
Illinois	Cumberland	2,123	6
Illinois	De Witt	3,012	7
Illinois	DeKalb	3,759	7
Illinois	Douglas	2,970	6
Illinois	DuPage	5,056	8
Illinois	Edgar	2,341	6
Illinois	Edwards	1,591	5
Illinois	Effingham	2,170	6
Illinois	Fayette	1,714	5
Illinois	Ford	2,608	6
Illinois	Franklin	1,573	5
Illinois	Fulton	1,886	5
Illinois	Gallatin	1,497	4
Illinois	Greene	1,855	5
Illinois	Grundy	3,096	7

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Illinois	Hamilton	1,622	5
Illinois	Hancock	2,544	6
Illinois	Hardin	1,736	5
Illinois	Henderson	2,253	6
Illinois	Henry	2,458	6
Illinois	Iroquois	2,402	6
Illinois	Jackson	1,672	5
Illinois	Jasper	2,008	6
Illinois	Jefferson	1,333	4
Illinois	Jersey	2,152	6
Illinois	Jo Daviess	2,190	6
Illinois	Johnson	1,363	4
Illinois	Kane	3,857	7
Illinois	Kankakee	2,812	6
Illinois	Kendall	4,206	7
Illinois	Knox	2,380	6
Illinois	La Salle	3,106	7
Illinois	Lake	4,655	7
Illinois	Lawrence	1,766	5
Illinois	Lee	2,998	6
Illinois	Livingston	2,658	6
Illinois	Logan	2,808	6
Illinois	Macon	3,057	7
Illinois	Macoupin	2,363	6
Illinois	Madison	2,477	6
Illinois	Marion	1,608	5
Illinois	Marshall	2,704	6
Illinois	Mason	2,183	6
Illinois	Massac	1,251	4
Illinois	McDonough	2,247	6
Illinois	McHenry	4,262	7
Illinois	McLean	2,912	6
Illinois	Menard	2,421	6
Illinois	Mercer	2,216	6
Illinois	Monroe	2,542	6
Illinois	Montgomery	2,033	6
Illinois	Morgan	2,400	6
Illinois	Moultrie	2,952	6
Illinois	Ogle	3,131	7
Illinois	Peoria	2,754	6
Illinois	Perry	1,423	4
Illinois	Piatt	2,981	6
Illinois	Pike	1,840	5
Illinois	Pope	1,155	4
Illinois	Pulaski	1,418	4
Illinois	Putnam	2,888	6
Illinois	Randolph	1,939	5
Illinois	Richland	1,794	5
Illinois	Rock Island	2,642	6
Illinois	Saline	1,538	5
Illinois	Sangamon	2,829	6
Illinois	Schuyler	1,599	5
Illinois	Scott	2,053	6
Illinois	Shelby	2,341	6
Illinois	St. Clair	2,759	6
Illinois	Stark	2,631	6
Illinois	Stephenson	2,388	6
Illinois	Tazewell	2,862	6
Illinois	Union	1,944	5
Illinois	Vermilion	2,467	6
Illinois	Wabash	1,722	5
Illinois	Warren	2,518	6
Illinois	Washington	1,900	5
Illinois	Wayne	1,239	4
Illinois	White	1,609	5
Illinois	Whiteside	2,540	6
Illinois	Will	4,652	7
Illinois	Williamson	2,011	6
Illinois	Winnebago	2,956	6
Illinois	Woodford	2,993	6

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Indiana	Adams	2,880	6
Indiana	Allen	3,349	7
Indiana	Bartholomew	2,958	6
Indiana	Benton	2,494	6
Indiana	Blackford	2,200	6
Indiana	Boone	3,194	7
Indiana	Brown	2,766	6
Indiana	Carroll	2,733	6
Indiana	Cass	2,389	6
Indiana	Clark	3,276	7
Indiana	Clay	2,026	6
Indiana	Clinton	2,728	6
Indiana	Crawford	1,825	5
Indiana	Daviess	2,025	6
Indiana	Dearborn	3,242	7
Indiana	Decatur	2,641	6
Indiana	DeKalb	2,203	6
Indiana	Delaware	2,540	6
Indiana	Dubois	2,316	6
Indiana	Elkhart	3,803	7
Indiana	Fayette	2,292	6
Indiana	Floyd	3,666	7
Indiana	Fountain	2,217	6
Indiana	Franklin	2,491	6
Indiana	Fulton	2,045	6
Indiana	Gibson	2,280	6
Indiana	Grant	2,532	6
Indiana	Greene	2,000	5
Indiana	Hamilton	4,062	7
Indiana	Hancock	3,220	7
Indiana	Harrison	2,568	6
Indiana	Hendricks	3,403	7
Indiana	Henry	2,738	6
Indiana	Howard	3,064	7
Indiana	Huntington	2,492	6
Indiana	Jackson	2,443	6
Indiana	Jasper	2,436	6
Indiana	Jay	2,552	6
Indiana	Jefferson	2,397	6
Indiana	Jennings	2,179	6
Indiana	Johnson	3,776	7
Indiana	Knox	2,156	6
Indiana	Kosciusko	2,720	6
Indiana	LaGrange	3,544	7
Indiana	Lake	3,392	7
Indiana	LaPorte	2,653	6
Indiana	Lawrence	1,575	5
Indiana	Madison	2,816	6
Indiana	Marion	4,413	7
Indiana	Marshall	2,357	6
Indiana	Martin	1,938	5
Indiana	Miami	2,406	6
Indiana	Monroe	2,444	6
Indiana	Montgomery	2,424	6
Indiana	Morgan	3,161	7
Indiana	Newton	2,392	6
Indiana	Noble	2,742	6
Indiana	Ohio	3,262	7
Indiana	Orange	1,901	5
Indiana	Owen	2,031	6
Indiana	Parke	2,051	6
Indiana	Perry	1,809	5
Indiana	Pike	2,051	6
Indiana	Porter	3,150	7
Indiana	Posey	2,237	6
Indiana	Pulaski	2,321	6
Indiana	Putnam	2,426	6
Indiana	Randolph	2,122	6
Indiana	Ripley	2,517	6
Indiana	Rush	2,624	6

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Indiana	Scott	2,223	6
Indiana	Shelby	2,801	6
Indiana	Spencer	1,941	5
Indiana	St. Joseph	2,914	6
Indiana	Starke	2,045	6
Indiana	Steuben	2,292	6
Indiana	Sullivan	1,975	5
Indiana	Switzerland	2,439	6
Indiana	Tippecanoe	2,864	6
Indiana	Tipton	3,265	7
Indiana	Union	2,475	6
Indiana	Vanderburgh	2,562	6
Indiana	Vermillion	2,291	6
Indiana	Vigo	2,165	6
Indiana	Wabash	2,540	6
Indiana	Warren	2,445	6
Indiana	Warrick	2,399	6
Indiana	Washington	2,238	6
Indiana	Wayne	2,224	6
Indiana	Wells	2,356	6
Indiana	White	2,535	6
Indiana	Whitley	2,515	6
Iowa	Adair	1,464	4
Iowa	Adams	1,421	4
Iowa	Allamakee	1,524	5
Iowa	Appanoose	926	3
Iowa	Audubon	1,840	5
Iowa	Benton	2,374	6
Iowa	Black Hawk	2,786	6
Iowa	Boone	2,151	6
Iowa	Bremer	2,588	6
Iowa	Buchanan	2,449	6
Iowa	Buena Vista	2,465	6
Iowa	Butler	2,233	6
Iowa	Calhoun	2,460	6
Iowa	Carroll	2,210	6
Iowa	Cass	1,639	5
Iowa	Cedar	2,081	6
Iowa	Cerro Gordo	2,114	6
Iowa	Cherokee	2,274	6
Iowa	Chickasaw	2,169	6
Iowa	Clarke	995	3
Iowa	Clay	2,252	6
Iowa	Clayton	1,903	5
Iowa	Clinton	2,309	6
Iowa	Crawford	1,903	5
Iowa	Dallas	2,537	6
Iowa	Davis	1,136	4
Iowa	Decatur	945	3
Iowa	Delaware	2,375	6
Iowa	Des Moines	2,216	6
Iowa	Dickinson	1,936	5
Iowa	Dubuque	2,134	6
Iowa	Emmet	1,906	5
Iowa	Fayette	2,160	6
Iowa	Floyd	2,278	6
Iowa	Franklin	2,154	6
Iowa	Fremont	1,610	5
Iowa	Greene	2,093	6
Iowa	Grundy	2,576	6
Iowa	Guthrie	1,813	5
Iowa	Hamilton	2,324	6
Iowa	Hancock	2,095	6
Iowa	Hardin	2,463	6
Iowa	Harrison	1,692	5
Iowa	Henry	2,019	6
Iowa	Howard	1,992	5
Iowa	Humboldt	2,487	6
Iowa	Ida	2,059	6
Iowa	Iowa	1,706	5

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Iowa	Jackson	1,849	5
Iowa	Jasper	2,040	6
Iowa	Jefferson	1,492	4
Iowa	Johnson	2,377	6
Iowa	Jones	2,202	6
Iowa	Keokuk	1,519	5
Iowa	Kossuth	2,338	6
Iowa	Lee	1,778	5
Iowa	Linn	2,577	6
Iowa	Louisa	2,150	6
Iowa	Lucas	1,093	4
Iowa	Lyon	2,356	6
Iowa	Madison	1,757	5
Iowa	Mahaska	1,852	5
Iowa	Marion	1,491	4
Iowa	Marshall	2,009	6
Iowa	Mills	1,803	5
Iowa	Mitchell	2,222	6
Iowa	Monona	1,792	5
Iowa	Monroe	1,008	4
Iowa	Montgomery	1,420	4
Iowa	Muscatine	2,283	6
Iowa	O'Brien	2,545	6
Iowa	Osceola	2,475	6
Iowa	Page	1,256	4
Iowa	Palo Alto	2,356	6
Iowa	Plymouth	2,267	6
Iowa	Pocahontas	2,377	6
Iowa	Polk	2,156	6
Iowa	Pottawattamie	2,028	6
Iowa	Poweshiek	1,832	5
Iowa	Ringgold	1,015	4
Iowa	Sac	2,438	6
Iowa	Scott	3,003	7
Iowa	Shelby	2,044	6
Iowa	Sioux	2,655	6
Iowa	Story	2,342	6
Iowa	Tama	2,253	6
Iowa	Taylor	1,226	4
Iowa	Union	1,309	4
Iowa	Van Buren	1,220	4
Iowa	Wapello	1,540	5
Iowa	Warren	1,468	4
Iowa	Washington	2,271	6
Iowa	Wayne	1,001	4
Iowa	Webster	2,206	6
Iowa	Winnebago	2,101	6
Iowa	Winneshiek	1,808	5
Iowa	Woodbury	1,794	5
Iowa	Worth	2,153	6
Iowa	Wright	2,479	6
Kansas	Allen	821	3
Kansas	Anderson	899	3
Kansas	Atchison	1,057	4
Kansas	Barber	441	2
Kansas	Barton	591	3
Kansas	Bourbon	720	3
Kansas	Brown	1,164	4
Kansas	Butler	1,002	4
Kansas	Chase	618	3
Kansas	Chautauqua	535	3
Kansas	Cherokee	968	3
Kansas	Cheyenne	480	2
Kansas	Clark	395	2
Kansas	Clay	907	3
Kansas	Cloud	604	3
Kansas	Coffey	755	3
Kansas	Comanche	408	2
Kansas	Cowley	775	3
Kansas	Crawford	875	3

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Kansas	Decatur	485	2
Kansas	Dickinson	666	3
Kansas	Doniphan	1,281	4
Kansas	Douglas	2,010	6
Kansas	Edwards	579	3
Kansas	Elk	496	2
Kansas	Ellis	528	3
Kansas	Ellsworth	518	3
Kansas	Finney	616	3
Kansas	Ford	578	3
Kansas	Franklin	1,240	4
Kansas	Geary	859	3
Kansas	Gove	449	2
Kansas	Graham	453	2
Kansas	Grant	664	3
Kansas	Gray	791	3
Kansas	Greeley	504	3
Kansas	Greenwood	552	3
Kansas	Hamilton	465	2
Kansas	Harper	623	3
Kansas	Harvey	928	3
Kansas	Haskell	744	3
Kansas	Hodgeman	512	3
Kansas	Jackson	832	3
Kansas	Jefferson	1,067	4
Kansas	Jewell	656	3
Kansas	Johnson	1,978	5
Kansas	Kearny	479	2
Kansas	Kingman	683	3
Kansas	Kiowa	441	2
Kansas	Labette	746	3
Kansas	Lane	468	2
Kansas	Leavenworth	1,589	5
Kansas	Lincoln	439	2
Kansas	Linn	1,003	4
Kansas	Logan	417	2
Kansas	Lyon	778	3
Kansas	Marion	731	3
Kansas	Marshall	917	3
Kansas	McPherson	1,151	4
Kansas	Meade	584	3
Kansas	Miami	1,755	5
Kansas	Mitchell	724	3
Kansas	Montgomery	884	3
Kansas	Morris	632	3
Kansas	Morton	466	2
Kansas	Nemaha	998	3
Kansas	Neosho	763	3
Kansas	Ness	413	2
Kansas	Norton	447	2
Kansas	Osage	899	3
Kansas	Osborne	497	2
Kansas	Ottawa	577	3
Kansas	Pawnee	563	3
Kansas	Phillips	461	2
Kansas	Pottawatomie	722	3
Kansas	Pratt	633	3
Kansas	Rawlins	416	2
Kansas	Reno	875	3
Kansas	Republic	819	3
Kansas	Rice	667	3
Kansas	Riley	1,035	4
Kansas	Rooks	448	2
Kansas	Rush	472	2
Kansas	Russell	430	2
Kansas	Saline	748	3
Kansas	Scott	555	3
Kansas	Sedgwick	1,197	4
Kansas	Seward	647	3
Kansas	Shawnee	1,265	4

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Kansas	Sheridan	596	3
Kansas	Sherman	622	3
Kansas	Smith	663	3
Kansas	Stafford	764	3
Kansas	Stanton	573	3
Kansas	Stevens	677	3
Kansas	Sumner	682	3
Kansas	Thomas	607	3
Kansas	Trego	462	2
Kansas	Wabaunsee	726	3
Kansas	Wallace	444	2
Kansas	Washington	804	3
Kansas	Wichita	503	3
Kansas	Wilson	770	3
Kansas	Woodson	589	3
Kansas	Wyandotte	3,915	7
Kentucky	Adair	1,784	5
Kentucky	Allen	1,789	5
Kentucky	Anderson	2,407	6
Kentucky	Ballard	1,695	5
Kentucky	Barren	1,609	5
Kentucky	Bath	1,373	4
Kentucky	Bell	1,326	4
Kentucky	Boone	3,633	7
Kentucky	Bourbon	2,664	6
Kentucky	Boyd	1,446	4
Kentucky	Boyle	2,136	6
Kentucky	Bracken	1,534	5
Kentucky	Breathitt	923	3
Kentucky	Breckinridge	1,507	5
Kentucky	Bullitt	2,742	6
Kentucky	Butler	1,537	5
Kentucky	Caldwell	1,156	4
Kentucky	Calloway	1,862	5
Kentucky	Campbell	3,836	7
Kentucky	Carlisle	1,410	4
Kentucky	Carroll	2,071	6
Kentucky	Carter	1,496	4
Kentucky	Casey	1,168	4
Kentucky	Christian	1,696	5
Kentucky	Clark	2,182	6
Kentucky	Clay	959	3
Kentucky	Clinton	1,529	5
Kentucky	Crittenden	1,043	4
Kentucky	Cumberland	1,038	4
Kentucky	Daviess	2,041	6
Kentucky	Edmonson	1,176	4
Kentucky	Elliott	906	3
Kentucky	Estill	1,112	4
Kentucky	Fayette	4,589	7
Kentucky	Fleming	1,273	4
Kentucky	Floyd	1,536	5
Kentucky	Franklin	2,350	6
Kentucky	Fulton	1,450	4
Kentucky	Gallatin	2,155	6
Kentucky	Garrard	1,852	5
Kentucky	Grant	2,545	6
Kentucky	Graves	1,659	5
Kentucky	Grayson	1,378	4
Kentucky	Green	1,522	5
Kentucky	Greenup	1,204	4
Kentucky	Hancock	1,333	4
Kentucky	Hardin	1,895	5
Kentucky	Harlan	2,249	6
Kentucky	Harrison	1,867	5
Kentucky	Hart	1,387	4
Kentucky	Henderson	1,933	5
Kentucky	Henry	2,398	6
Kentucky	Hickman	1,498	4
Kentucky	Hopkins	1,301	4

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Kentucky	Jackson	1,194	4
Kentucky	Jefferson	4,917	7
Kentucky	Jessamine	3,699	7
Kentucky	Johnson	1,522	5
Kentucky	Kenton	3,775	7
Kentucky	Knott	1,599	5
Kentucky	Knox	1,545	5
Kentucky	Larue	1,936	5
Kentucky	Laurel	2,305	6
Kentucky	Lawrence	910	3
Kentucky	Lee	1,139	4
Kentucky	Leslie	786	3
Kentucky	Letcher	1,038	4
Kentucky	Lewis	894	3
Kentucky	Lincoln	1,745	5
Kentucky	Livingston	1,024	4
Kentucky	Logan	1,593	5
Kentucky	Lyon	1,187	4
Kentucky	Madison	2,266	6
Kentucky	Magoffin	1,120	4
Kentucky	Marion	1,771	5
Kentucky	Marshall	1,757	5
Kentucky	Martin	610	3
Kentucky	Mason	1,889	5
Kentucky	McCracken	1,753	5
Kentucky	McCreary	2,246	6
Kentucky	McLean	1,696	5
Kentucky	Meade	2,068	6
Kentucky	Menifee	1,942	5
Kentucky	Mercer	2,852	6
Kentucky	Metcalfe	1,594	5
Kentucky	Monroe	1,312	4
Kentucky	Montgomery	1,912	5
Kentucky	Morgan	969	3
Kentucky	Muhlenberg	1,261	4
Kentucky	Nelson	2,154	6
Kentucky	Nicholas	1,260	4
Kentucky	Ohio	1,716	5
Kentucky	Oldham	4,562	7
Kentucky	Owen	1,664	5
Kentucky	Owsley	1,319	4
Kentucky	Pendleton	1,479	4
Kentucky	Perry	1,137	4
Kentucky	Pike	1,114	4
Kentucky	Powell	1,813	5
Kentucky	Pulaski	1,871	5
Kentucky	Robertson	1,073	4
Kentucky	Rockcastle	1,737	5
Kentucky	Rowan	1,330	4
Kentucky	Russell	1,953	5
Kentucky	Scott	3,146	7
Kentucky	Shelby	3,221	7
Kentucky	Simpson	2,021	6
Kentucky	Spencer	2,540	6
Kentucky	Taylor	1,689	5
Kentucky	Todd	1,734	5
Kentucky	Trigg	1,476	4
Kentucky	Trimble	1,510	5
Kentucky	Union	1,730	5
Kentucky	Warren	2,054	6
Kentucky	Washington	1,776	5
Kentucky	Wayne	2,216	6
Kentucky	Webster	1,410	4
Kentucky	Whitley	1,530	5
Kentucky	Wolfe	1,111	4
Kentucky	Woodford	3,755	7
Louisiana	Acadia	1,773	5
Louisiana	Allen	1,229	4
Louisiana	Ascension	2,779	6
Louisiana	Assumption	1,597	5

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Louisiana	Avoyelles	1,300	4
Louisiana	Beauregard	1,339	4
Louisiana	Bienville	1,529	5
Louisiana	Bossier	1,668	5
Louisiana	Caddo	1,428	4
Louisiana	Calcasieu	1,425	4
Louisiana	Caldwell	1,350	4
Louisiana	Cameron	1,438	4
Louisiana	Catahoula	1,164	4
Louisiana	Claiborne	1,586	5
Louisiana	Concordia	1,127	4
Louisiana	De Soto	1,278	4
Louisiana	East Baton Rouge	3,074	7
Louisiana	East Carroll	1,194	4
Louisiana	East Feliciana	1,927	5
Louisiana	Evangeline	1,261	4
Louisiana	Franklin	1,191	4
Louisiana	Grant	1,332	4
Louisiana	Iberia	1,883	5
Louisiana	Iberville	1,852	5
Louisiana	Jackson	2,627	6
Louisiana	Jefferson	2,204	6
Louisiana	Jefferson Davis	1,089	4
Louisiana	La Salle	1,688	5
Louisiana	Lafayette	3,161	7
Louisiana	Lafourche	1,470	4
Louisiana	Lincoln	1,953	5
Louisiana	Livingston	2,916	6
Louisiana	Madison	1,105	4
Louisiana	Morehouse	1,172	4
Louisiana	Natchitoches	1,363	4
Louisiana	Orleans	43,753	11
Louisiana	Ouachita	1,743	5
Louisiana	Plaquemines	2,889	6
Louisiana	Pointe Coupee	1,423	4
Louisiana	Rapides	1,704	5
Louisiana	Red River	895	3
Louisiana	Richland	1,045	4
Louisiana	Sabine	1,894	5
Louisiana	St. Bernard	4,246	7
Louisiana	St. Charles	4,152	7
Louisiana	St. Helena	1,982	5
Louisiana	St. James	1,300	4
Louisiana	St. John the Baptist	3,410	7
Louisiana	St. Landry	1,384	4
Louisiana	St. Martin	1,666	5
Louisiana	St. Mary	1,477	4
Louisiana	St. Tammany	3,907	7
Louisiana	Tangipahoa	2,780	6
Louisiana	Tensas	1,055	4
Louisiana	Terrebonne	1,823	5
Louisiana	Union	1,974	5
Louisiana	Vermilion	1,632	5
Louisiana	Vernon	1,813	5
Louisiana	Washington	2,201	6
Louisiana	Webster	2,887	6
Louisiana	West Baton Rouge	1,965	5
Louisiana	West Carroll	1,781	5
Louisiana	West Feliciana	1,817	5
Louisiana	Winn	1,584	5
Maine	Androscoggin	2,421	6
Maine	Aroostook	897	3
Maine	Cumberland	4,043	7
Maine	Franklin	1,459	4
Maine	Hancock	1,960	5
Maine	Kennebec	1,924	5
Maine	Knox	2,833	6
Maine	Lincoln	2,744	6
Maine	Oxford	2,397	6
Maine	Penobscot	1,266	4

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Maine	Piscataquis	1,015	4
Maine	Sagadahoc	2,873	6
Maine	Somerset	1,305	4
Maine	Waldo	1,668	5
Maine	Washington	856	3
Maine	York	3,761	7
Maryland	Allegany	2,447	6
Maryland	Anne Arundel	7,475	8
Maryland	Baltimore	6,824	8
Maryland	Calvert	3,980	7
Maryland	Caroline	2,951	6
Maryland	Carroll	5,629	8
Maryland	Cecil	5,799	8
Maryland	Charles	3,342	7
Maryland	Dorchester	2,704	6
Maryland	Frederick	5,325	8
Maryland	Garrett	2,179	6
Maryland	Harford	4,903	7
Maryland	Howard	6,071	8
Maryland	Kent	3,380	7
Maryland	Montgomery	5,979	8
Maryland	Prince George's	6,531	8
Maryland	Queen Anne's	3,144	7
Maryland	Somerset	2,516	6
Maryland	St. Mary's	2,831	6
Maryland	Talbot	4,203	7
Maryland	Washington	3,804	7
Maryland	Wicomico	3,413	7
Maryland	Worcester	2,394	6
Massachusetts	Barnstable	21,421	10
Massachusetts	Berkshire	5,639	8
Massachusetts	Bristol	12,750	9
Massachusetts	Dukes	11,343	9
Massachusetts	Essex	14,560	9
Massachusetts	Franklin	3,989	7
Massachusetts	Hampden	6,404	8
Massachusetts	Hampshire	6,601	8
Massachusetts	Middlesex	20,975	10
Massachusetts	Nantucket	50,824	12
Massachusetts	Norfolk	15,960	9
Massachusetts	Plymouth	12,635	9
Massachusetts	Suffolk	56,021	12
Massachusetts	Worcester	7,378	8
Michigan	Alcona	2,157	6
Michigan	Alger	1,556	5
Michigan	Allegan	3,159	7
Michigan	Alpena	1,939	5
Michigan	Antrim	2,589	6
Michigan	Arenac	2,033	6
Michigan	Baraga	1,241	4
Michigan	Barry	2,557	6
Michigan	Bay	2,573	6
Michigan	Benzie	3,075	7
Michigan	Berrien	3,898	7
Michigan	Branch	2,452	6
Michigan	Calhoun	2,314	6
Michigan	Cass	2,280	6
Michigan	Charlevoix	3,178	7
Michigan	Cheboygan	2,079	6
Michigan	Chippewa	1,304	4
Michigan	Clare	2,051	6
Michigan	Clinton	2,371	6
Michigan	Crawford	2,537	6
Michigan	Delta	1,445	4
Michigan	Dickinson	1,407	4
Michigan	Eaton	2,838	6
Michigan	Emmet	2,983	6
Michigan	Genesee	3,853	7
Michigan	Gladwin	2,177	6
Michigan	Gogebic	1,821	5

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Michigan	Grand Traverse	4,139	7
Michigan	Gratiot	2,020	6
Michigan	Hillsdale	2,400	6
Michigan	Houghton	1,326	4
Michigan	Huron	1,998	5
Michigan	Ingham	2,879	6
Michigan	Ionia	2,786	6
Michigan	Iosco	2,280	6
Michigan	Iron	1,494	4
Michigan	Isabella	2,004	6
Michigan	Jackson	2,902	6
Michigan	Kalamazoo	3,535	7
Michigan	Kalkaska	2,175	6
Michigan	Kent	4,023	7
Michigan	Keweenaw	2,218	6
Michigan	Lake	2,213	6
Michigan	Lapeer	3,867	7
Michigan	Leelanau	4,684	7
Michigan	Lenawee	2,516	6
Michigan	Livingston	4,782	7
Michigan	Luce	1,367	4
Michigan	Mackinac	1,547	5
Michigan	Macomb	6,107	8
Michigan	Manistee	2,222	6
Michigan	Marquette	1,632	5
Michigan	Mason	1,983	5
Michigan	Mecosta	2,202	6
Michigan	Menominee	1,322	4
Michigan	Midland	2,607	6
Michigan	Missaukee	2,199	6
Michigan	Monroe	3,152	7
Michigan	Montcalm	2,205	6
Michigan	Montmorency	1,937	5
Michigan	Muskegon	3,008	7
Michigan	Newaygo	2,689	6
Michigan	Oakland	7,428	8
Michigan	Oceana	2,701	6
Michigan	Ogemaw	2,159	6
Michigan	Ontonagon	1,138	4
Michigan	Osceola	2,050	6
Michigan	Oscoda	2,220	6
Michigan	Otsego	2,419	6
Michigan	Ottawa	4,352	7
Michigan	Presque Isle	1,997	5
Michigan	Roscommon	3,186	7
Michigan	Saginaw	2,068	6
Michigan	Sanilac	2,097	6
Michigan	Schoolcraft	1,638	5
Michigan	Shiawassee	2,163	6
Michigan	St. Clair	3,970	7
Michigan	St. Joseph	2,314	6
Michigan	Tuscola	2,297	6
Michigan	Van Buren	2,806	6
Michigan	Washtenaw	4,739	7
Michigan	Wayne	6,829	8
Michigan	Wexford	2,779	6
Minnesota	Aitkin	879	3
Minnesota	Anoka	6,025	8
Minnesota	Becker	951	3
Minnesota	Beltrami	734	3
Minnesota	Benton	2,024	6
Minnesota	Big Stone	1,041	4
Minnesota	Blue Earth	2,168	6
Minnesota	Brown	1,967	5
Minnesota	Carlton	1,036	4
Minnesota	Carver	2,956	6
Minnesota	Cass	957	3
Minnesota	Chippewa	1,502	5
Minnesota	Chisago	2,897	6
Minnesota	Clay	1,070	4

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Minnesota	Clearwater	626	3
Minnesota	Cook	1,764	5
Minnesota	Cottonwood	1,780	5
Minnesota	Crow Wing	1,105	4
Minnesota	Dakota	3,453	7
Minnesota	Dodge	2,341	6
Minnesota	Douglas	1,272	4
Minnesota	Faribault	2,104	6
Minnesota	Fillmore	1,754	5
Minnesota	Freeborn	2,197	6
Minnesota	Goodhue	2,396	6
Minnesota	Grant	1,285	4
Minnesota	Hennepin	5,558	8
Minnesota	Houston	1,305	4
Minnesota	Hubbard	868	3
Minnesota	Isanti	2,294	6
Minnesota	Itasca	998	3
Minnesota	Jackson	1,858	5
Minnesota	Kanabec	1,287	4
Minnesota	Kandiyohi	1,602	5
Minnesota	Kittson	563	3
Minnesota	Koochiching	703	3
Minnesota	Lac qui Parle	1,222	4
Minnesota	Lake	1,733	5
Minnesota	Lake of the Woods	590	3
Minnesota	Le Sueur	2,245	6
Minnesota	Lincoln	1,164	4
Minnesota	Lyon	1,451	4
Minnesota	Mahnomen	671	3
Minnesota	Marshall	611	3
Minnesota	Martin	2,047	6
Minnesota	McLeod	2,095	6
Minnesota	Meeker	1,793	5
Minnesota	Mille Lacs	1,731	5
Minnesota	Morrison	1,338	4
Minnesota	Mower	1,959	5
Minnesota	Murray	1,545	5
Minnesota	Nicollet	2,263	6
Minnesota	Nobles	1,679	5
Minnesota	Norman	835	3
Minnesota	Olmsted	2,214	6
Minnesota	Otter Tail	1,047	4
Minnesota	Pennington	524	3
Minnesota	Pine	1,269	4
Minnesota	Pipestone	1,407	4
Minnesota	Polk	828	3
Minnesota	Pope	1,233	4
Minnesota	Ramsey	19,011	9
Minnesota	Red Lake	630	3
Minnesota	Redwood	1,722	5
Minnesota	Renville	1,889	5
Minnesota	Rice	2,732	6
Minnesota	Rock	1,395	4
Minnesota	Roseau	527	3
Minnesota	Scott	3,496	7
Minnesota	Sherburne	2,816	6
Minnesota	Sibley	2,234	6
Minnesota	St. Louis	1,377	4
Minnesota	Stearns	1,579	5
Minnesota	Steele	2,126	6
Minnesota	Stevens	1,472	4
Minnesota	Swift	1,250	4
Minnesota	Todd	1,164	4
Minnesota	Traverse	1,131	4
Minnesota	Wabasha	1,875	5
Minnesota	Wadena	1,015	4
Minnesota	Waseca	2,345	6
Minnesota	Washington	5,200	8
Minnesota	Watonwan	1,858	5
Minnesota	Wilkin	1,068	4

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Minnesota	Winona	1,989	5
Minnesota	Wright	2,772	6
Minnesota	Yellow Medicine	1,286	4
Mississippi	Adams	1,004	4
Mississippi	Alcorn	1,355	4
Mississippi	Amite	1,572	5
Mississippi	Attala	1,285	4
Mississippi	Benton	970	3
Mississippi	Bolivar	1,098	4
Mississippi	Calhoun	953	3
Mississippi	Carroll	991	3
Mississippi	Chickasaw	923	3
Mississippi	Choctaw	1,174	4
Mississippi	Claiborne	1,203	4
Mississippi	Clarke	1,710	5
Mississippi	Clay	1,130	4
Mississippi	Coahoma	1,157	4
Mississippi	Copiah	1,646	5
Mississippi	Covington	1,572	5
Mississippi	DeSoto	1,961	5
Mississippi	Forrest	2,709	6
Mississippi	Franklin	1,644	5
Mississippi	George	3,023	7
Mississippi	Greene	1,629	5
Mississippi	Grenada	1,215	4
Mississippi	Hancock	2,376	6
Mississippi	Harrison	3,852	7
Mississippi	Hinds	1,348	4
Mississippi	Holmes	1,230	4
Mississippi	Humphreys	1,128	4
Mississippi	Issaquena	1,169	4
Mississippi	Itawamba	1,124	4
Mississippi	Jackson	3,846	7
Mississippi	Jasper	1,385	4
Mississippi	Jefferson	1,467	4
Mississippi	Jefferson Davis	1,325	4
Mississippi	Jones	2,223	6
Mississippi	Kemper	1,134	4
Mississippi	Lafayette	1,394	4
Mississippi	Lamar	1,988	5
Mississippi	Lauderdale	1,392	4
Mississippi	Lawrence	1,561	5
Mississippi	Leake	1,489	4
Mississippi	Lee	1,337	4
Mississippi	Leflore	1,110	4
Mississippi	Lincoln	2,255	6
Mississippi	Lowndes	1,126	4
Mississippi	Madison	1,622	5
Mississippi	Marion	1,356	4
Mississippi	Marshall	1,347	4
Mississippi	Monroe	1,173	4
Mississippi	Montgomery	909	3
Mississippi	Neshoba	2,133	6
Mississippi	Newton	3,072	7
Mississippi	Noxubee	1,064	4
Mississippi	Oktibbeha	1,712	5
Mississippi	Panola	1,106	4
Mississippi	Pearl River	2,786	6
Mississippi	Perry	2,143	6
Mississippi	Pike	1,928	5
Mississippi	Pontotoc	1,176	4
Mississippi	Prentiss	924	3
Mississippi	Quitman	984	3
Mississippi	Rankin	1,485	4
Mississippi	Scott	1,611	5
Mississippi	Sharkey	1,064	4
Mississippi	Simpson	2,044	6
Mississippi	Smith	1,960	5
Mississippi	Stone	1,826	5
Mississippi	Sunflower	1,063	4

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Mississippi	Tallahatchie	905	3
Mississippi	Tate	1,699	5
Mississippi	Tippah	1,238	4
Mississippi	Tishomingo	1,311	4
Mississippi	Tunica	1,000	3
Mississippi	Union	1,549	5
Mississippi	Walthall	2,899	6
Mississippi	Warren	1,095	4
Mississippi	Washington	1,260	4
Mississippi	Wayne	1,570	5
Mississippi	Webster	817	3
Mississippi	Wilkinson	1,379	4
Mississippi	Winston	1,670	5
Mississippi	Yalobusha	1,207	4
Mississippi	Yazoo	1,102	4
Missouri	Adair	1,012	4
Missouri	Andrew	1,838	5
Missouri	Atchison	1,642	5
Missouri	Audrain	1,601	5
Missouri	Barry	1,678	5
Missouri	Barton	1,000	3
Missouri	Bates	1,199	4
Missouri	Benton	1,115	4
Missouri	Bollinger	1,292	4
Missouri	Boone	2,544	6
Missouri	Buchanan	1,790	5
Missouri	Butler	1,499	4
Missouri	Caldwell	1,369	4
Missouri	Callaway	1,780	5
Missouri	Camden	1,254	4
Missouri	Cape Girardeau	1,891	5
Missouri	Carroll	1,295	4
Missouri	Carter	1,048	4
Missouri	Cass	1,844	5
Missouri	Cedar	1,146	4
Missouri	Chariton	1,333	4
Missouri	Christian	2,387	6
Missouri	Clark	1,165	4
Missouri	Clay	3,392	7
Missouri	Clinton	1,541	5
Missouri	Cole	1,974	5
Missouri	Cooper	1,332	4
Missouri	Crawford	1,247	4
Missouri	Dade	1,277	4
Missouri	Dallas	1,396	4
Missouri	Daviess	1,176	4
Missouri	DeKalb	1,139	4
Missouri	Dent	991	3
Missouri	Douglas	1,071	4
Missouri	Dunklin	1,936	5
Missouri	Franklin	2,431	6
Missouri	Gasconade	1,586	5
Missouri	Gentry	1,156	4
Missouri	Greene	3,299	7
Missouri	Grundy	1,024	4
Missouri	Harrison	951	3
Missouri	Henry	1,209	4
Missouri	Hickory	1,082	4
Missouri	Holt	1,491	4
Missouri	Howard	1,334	4
Missouri	Howell	1,372	4
Missouri	Iron	1,332	4
Missouri	Jackson	3,675	7
Missouri	Jasper	1,494	4
Missouri	Jefferson	2,635	6
Missouri	Johnson	1,693	5
Missouri	Knox	1,391	4
Missouri	Laclede	1,377	4
Missouri	Lafayette	1,831	5
Missouri	Lawrence	1,777	5

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Missouri	Lewis	1,106	4
Missouri	Lincoln	2,172	6
Missouri	Linn	1,005	4
Missouri	Livingston	1,285	4
Missouri	Macon	1,072	4
Missouri	Madison	973	3
Missouri	Maries	1,032	4
Missouri	Marion	1,226	4
Missouri	McDonald	2,029	6
Missouri	Mercer	5,358	8
Missouri	Miller	1,479	4
Missouri	Mississippi	1,855	5
Missouri	Moniteau	1,380	4
Missouri	Monroe	1,183	4
Missouri	Montgomery	1,639	5
Missouri	Morgan	1,553	5
Missouri	New Madrid	1,837	5
Missouri	Newton	1,760	5
Missouri	Nodaway	1,195	4
Missouri	Oregon	1,004	4
Missouri	Osage	1,400	4
Missouri	Ozark	1,366	4
Missouri	Pemiscot	1,772	5
Missouri	Perry	1,487	4
Missouri	Pettis	1,388	4
Missouri	Phelps	1,519	5
Missouri	Pike	1,618	5
Missouri	Platte	2,306	6
Missouri	Polk	1,409	4
Missouri	Pulaski	1,310	4
Missouri	Putnam	866	3
Missouri	Ralls	1,437	4
Missouri	Randolph	1,174	4
Missouri	Ray	1,490	4
Missouri	Reynolds	1,048	4
Missouri	Ripley	1,016	4
Missouri	Saline	1,368	4
Missouri	Schuyler	811	3
Missouri	Scotland	1,122	4
Missouri	Scott	1,745	5
Missouri	Shannon	1,052	4
Missouri	Shelby	1,187	4
Missouri	St Louis	3,627	7
Missouri	St. Charles	3,991	7
Missouri	St. Clair	1,018	4
Missouri	St. Francois	2,033	6
Missouri	Ste. Genevieve	1,446	4
Missouri	Stoddard	2,048	6
Missouri	Stone	1,927	5
Missouri	Sullivan	814	3
Missouri	Taney	1,728	5
Missouri	Texas	1,027	4
Missouri	Vernon	1,105	4
Missouri	Warren	2,312	6
Missouri	Washington	1,477	4
Missouri	Wayne	1,034	4
Missouri	Webster	1,722	5
Missouri	Worth	916	3
Missouri	Wright	1,259	4
Montana	Beaverhead	548	3
Montana	Big Horn	246	1
Montana	Blaine	245	1
Montana	Broadwater	464	2
Montana	Carbon	766	3
Montana	Carter	197	1
Montana	Cascade	425	2
Montana	Chouteau	420	2
Montana	Custer	194	1
Montana	Daniels	292	2
Montana	Dawson	219	1

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Montana	Deer Lodge	627	3
Montana	Fallon	262	2
Montana	Fergus	371	2
Montana	Flathead	2,344	6
Montana	Gallatin	1,091	4
Montana	Garfield	165	1
Montana	Glacier	336	2
Montana	Golden Valley	243	1
Montana	Granite	700	3
Montana	Hill	319	2
Montana	Jefferson	603	3
Montana	Judith Basin	526	3
Montana	Lake	1,156	4
Montana	Lewis and Clark	565	3
Montana	Liberty	335	2
Montana	Lincoln	2,869	6
Montana	Madison	648	3
Montana	McCone	226	1
Montana	Meagher	434	2
Montana	Mineral	1,937	5
Montana	Missoula	1,438	4
Montana	Musselshell	242	1
Montana	Park	713	3
Montana	Petroleum	277	2
Montana	Phillips	219	1
Montana	Pondera	453	2
Montana	Powder River	218	1
Montana	Powell	620	3
Montana	Prairie	211	1
Montana	Ravalli	2,676	6
Montana	Richland	290	2
Montana	Roosevelt	299	2
Montana	Rosebud	180	1
Montana	Sanders	1,096	4
Montana	Sheridan	335	2
Montana	Silver Bow	977	3
Montana	Stillwater	480	2
Montana	Sweet Grass	556	3
Montana	Teton	362	2
Montana	Toole	350	2
Montana	Treasure	239	1
Montana	Valley	257	2
Montana	Wheatland	285	2
Montana	Wibaux	241	1
Montana	Yellowstone	505	3
Nebraska	Adams	1,557	5
Nebraska	Antelope	1,086	4
Nebraska	Arthur	195	1
Nebraska	Banner	306	2
Nebraska	Blaine	241	1
Nebraska	Boone	1,152	4
Nebraska	Box Butte	477	2
Nebraska	Boyd	436	2
Nebraska	Brown	343	2
Nebraska	Buffalo	1,312	4
Nebraska	Burt	1,700	5
Nebraska	Butler	1,902	5
Nebraska	Cass	2,075	6
Nebraska	Cedar	1,200	4
Nebraska	Chase	667	3
Nebraska	Cherry	225	1
Nebraska	Cheyenne	374	2
Nebraska	Clay	1,503	5
Nebraska	Colfax	1,629	5
Nebraska	Cuming	1,571	5
Nebraska	Custer	535	3
Nebraska	Dakota	1,348	4
Nebraska	Dawes	362	2
Nebraska	Dawson	1,014	4
Nebraska	Deuel	430	2

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Nebraska	Dixon	1,246	4
Nebraska	Dodge	1,955	5
Nebraska	Douglas	3,900	7
Nebraska	Dundy	478	2
Nebraska	Fillmore	1,685	5
Nebraska	Franklin	768	3
Nebraska	Frontier	529	3
Nebraska	Furnas	604	3
Nebraska	Gage	1,093	4
Nebraska	Garden	255	2
Nebraska	Garfield	351	2
Nebraska	Gosper	836	3
Nebraska	Grant	213	1
Nebraska	Greeley	741	3
Nebraska	Hall	1,661	5
Nebraska	Hamilton	1,841	5
Nebraska	Harlan	714	3
Nebraska	Hayes	415	2
Nebraska	Hitchcock	487	2
Nebraska	Holt	518	3
Nebraska	Hooker	202	1
Nebraska	Howard	999	3
Nebraska	Jefferson	1,181	4
Nebraska	Johnson	967	3
Nebraska	Kearney	1,447	4
Nebraska	Keith	509	3
Nebraska	Keya Paha	345	2
Nebraska	Kimball	309	2
Nebraska	Knox	726	3
Nebraska	Lancaster	1,963	5
Nebraska	Lincoln	509	3
Nebraska	Logan	310	2
Nebraska	Loup	279	2
Nebraska	Madison	1,333	4
Nebraska	McPherson	218	1
Nebraska	Merrick	1,339	4
Nebraska	Morrill	327	2
Nebraska	Nance	917	3
Nebraska	Nemaha	1,271	4
Nebraska	Nuckolls	900	3
Nebraska	Otoe	1,498	4
Nebraska	Pawnee	845	3
Nebraska	Perkins	641	3
Nebraska	Phelps	1,479	4
Nebraska	Pierce	1,246	4
Nebraska	Platte	1,700	5
Nebraska	Polk	1,851	5
Nebraska	Red Willow	569	3
Nebraska	Richardson	973	3
Nebraska	Rock	319	2
Nebraska	Saline	1,317	4
Nebraska	Sarpy	3,567	7
Nebraska	Saunders	2,023	6
Nebraska	Scotts Bluff	648	3
Nebraska	Seward	1,786	5
Nebraska	Sheridan	253	2
Nebraska	Sherman	621	3
Nebraska	Sioux	277	2
Nebraska	Stanton	1,317	4
Nebraska	Thayer	1,333	4
Nebraska	Thomas	205	1
Nebraska	Thurston	1,335	4
Nebraska	Valley	674	3
Nebraska	Washington	2,252	6
Nebraska	Wayne	1,458	4
Nebraska	Webster	850	3
Nebraska	Wheeler	525	3
Nebraska	York	2,009	6
Nevada	Carson City	3,235	7
Nevada	Churchill	1,563	5

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Nevada	Clark	3,567	7
Nevada	Douglas	840	3
Nevada	Elko	164	1
Nevada	Esmeralda	1,042	4
Nevada	Eureka	230	1
Nevada	Humboldt	380	2
Nevada	Lander	247	1
Nevada	Lincoln	1,058	4
Nevada	Lyon	1,405	4
Nevada	Mineral	193	1
Nevada	Nye	1,044	4
Nevada	Pershing	680	3
Nevada	Storey	32,143	11
Nevada	Washoe	595	3
Nevada	White Pine	544	3
New Hampshire	Belknap	3,444	7
New Hampshire	Carroll	2,833	6
New Hampshire	Cheshire	3,176	7
New Hampshire	Coos	1,196	4
New Hampshire	Grafton	2,147	6
New Hampshire	Hillsborough	5,619	8
New Hampshire	Merrimack	2,683	6
New Hampshire	Rockingham	6,824	8
New Hampshire	Strafford	2,910	6
New Hampshire	Sullivan	2,559	6
New Jersey	Atlantic	5,796	8
New Jersey	Bergen	48,159	11
New Jersey	Burlington	6,778	8
New Jersey	Camden	11,446	9
New Jersey	Cape May	7,049	8
New Jersey	Cumberland	4,714	7
New Jersey	Essex	45,867	11
New Jersey	Gloucester	9,485	8
New Jersey	Hudson*	9,245	8
New Jersey	Hunterdon	11,994	9
New Jersey	Mercer	18,855	9
New Jersey	Middlesex	14,664	9
New Jersey	Monmouth	17,187	9
New Jersey	Morris	26,419	10
New Jersey	Ocean	14,522	9
New Jersey	Passaic	32,161	11
New Jersey	Salem	4,572	7
New Jersey	Somerset	14,440	9
New Jersey	Sussex	7,136	8
New Jersey	Union	93,158	12
New Jersey	Warren	7,428	8
New Mexico	Bernalillo	477	2
New Mexico	Catron	136	1
New Mexico	Chaves	212	1
New Mexico	Cibola	153	1
New Mexico	Colfax	224	1
New Mexico	Curry	526	3
New Mexico	De Baca	129	1
New Mexico	Dona Ana	1,565	5
New Mexico	Eddy	255	2
New Mexico	Grant	186	1
New Mexico	Guadalupe	104	1
New Mexico	Harding*	234	1
New Mexico	Hidalgo	139	1
New Mexico	Lea	156	1
New Mexico	Lincoln	184	1
New Mexico	Los Alamos*	234	1
New Mexico	Luna	228	1
New Mexico	McKinley	75	1
New Mexico	Mora	309	2
New Mexico	Otero	241	1
New Mexico	Quay	180	1
New Mexico	Rio Arriba	328	2
New Mexico	Roosevelt	265	2
New Mexico	San Juan	324	2

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
New Mexico	San Miguel	250	1
New Mexico	Sandoval	196	1
New Mexico	Santa Fe	485	2
New Mexico	Sierra	175	1
New Mexico	Socorro	208	1
New Mexico	Taos	588	3
New Mexico	Torrance	193	1
New Mexico	Union	200	1
New Mexico	Valencia	668	3
New York	Albany	3,185	7
New York	Allegany	1,056	4
New York	Bronx*	1,708	5
New York	Broome	2,953	6
New York	Cattaraugus	1,293	4
New York	Cayuga	1,523	5
New York	Chautauqua	1,401	4
New York	Chemung	1,380	4
New York	Chenango	1,108	4
New York	Clinton	1,081	4
New York	Columbia	3,165	7
New York	Cortland	1,074	4
New York	Delaware	1,707	5
New York	Dutchess	6,291	8
New York	Erie	1,847	5
New York	Essex	1,435	4
New York	Franklin	971	3
New York	Fulton	1,622	5
New York	Genesee	1,395	4
New York	Greene	2,130	6
New York	Hamilton*	1,708	5
New York	Herkimer	1,171	4
New York	Jefferson	872	3
New York	Kings*	1,708	5
New York	Lewis	820	3
New York	Livingston	1,461	4
New York	Madison	1,267	4
New York	Monroe	1,969	5
New York	Montgomery	1,493	4
New York	Nassau	30,396	11
New York	New York	7,500	8
New York	Niagara	1,691	5
New York	Oneida	1,181	4
New York	Onondaga	1,484	4
New York	Ontario	1,679	5
New York	Orange	4,339	7
New York	Orleans	1,241	4
New York	Oswego	2,275	6
New York	Otsego	1,683	5
New York	Putnam	9,515	8
New York	Queens	1,708	5
New York	Rensselaer	2,595	6
New York	Richmond	98,954	12
New York	Rockland	25,154	10
New York	Saratoga	2,818	6
New York	Schenectady	2,133	6
New York	Schoharie	1,717	5
New York	Schuyler	1,555	5
New York	Seneca	1,505	5
New York	St. Lawrence	746	3
New York	Steuben	1,103	4
New York	Suffolk	18,133	9
New York	Sullivan	2,798	6
New York	Tioga	1,385	4
New York	Tompkins	1,686	5
New York	Ulster	3,539	7
New York	Warren	3,136	7
New York	Washington	1,356	4
New York	Wayne	2,488	6
New York	Westchester	15,094	9
New York	Wyoming	1,341	4

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
New York	Yates	1,863	5
North Carolina	Alamance	3,867	7
North Carolina	Alexander	4,629	7
North Carolina	Alleghany	3,451	7
North Carolina	Anson	2,774	6
North Carolina	Ashe	4,163	7
North Carolina	Avery	4,363	7
North Carolina	Beaufort	1,923	5
North Carolina	Bertie	2,014	6
North Carolina	Bladen	2,954	6
North Carolina	Brunswick	3,183	7
North Carolina	Buncombe	4,486	7
North Carolina	Burke	4,030	7
North Carolina	Cabarrus	4,902	7
North Carolina	Caldwell	4,849	7
North Carolina	Camden	1,884	5
North Carolina	Carteret	2,100	6
North Carolina	Caswell	2,594	6
North Carolina	Catawba	3,603	7
North Carolina	Chatham	3,387	7
North Carolina	Cherokee	4,939	7
North Carolina	Chowan	2,382	6
North Carolina	Clay	5,168	8
North Carolina	Cleveland	3,052	7
North Carolina	Columbus	2,210	6
North Carolina	Craven	2,403	6
North Carolina	Cumberland	2,530	6
North Carolina	Currituck	3,010	7
North Carolina	Dare	1,268	4
North Carolina	Davidson	3,981	7
North Carolina	Davie	4,146	7
North Carolina	Duplin	2,959	6
North Carolina	Durham	5,416	8
North Carolina	Edgecombe	2,074	6
North Carolina	Forsyth	4,559	7
North Carolina	Franklin	2,892	6
North Carolina	Gaston	4,218	7
North Carolina	Gates	1,839	5
North Carolina	Graham	3,731	7
North Carolina	Granville	2,701	6
North Carolina	Greene	2,995	6
North Carolina	Guilford	5,071	8
North Carolina	Halifax	1,810	5
North Carolina	Harnett	3,546	7
North Carolina	Haywood	4,646	7
North Carolina	Henderson	5,243	8
North Carolina	Hertford	1,934	5
North Carolina	Hoke	2,690	6
North Carolina	Hyde	1,819	5
North Carolina	Iredell	4,566	7
North Carolina	Jackson	6,098	8
North Carolina	Johnston	3,582	7
North Carolina	Jones	2,309	6
North Carolina	Lee	3,217	7
North Carolina	Lenoir	3,326	7
North Carolina	Lincoln	3,970	7
North Carolina	Macon	6,039	8
North Carolina	Madison	3,942	7
North Carolina	Martin	2,128	6
North Carolina	McDowell	3,355	7
North Carolina	Mecklenburg	9,616	8
North Carolina	Mitchell	4,331	7
North Carolina	Montgomery	3,337	7
North Carolina	Moore	3,027	7
North Carolina	Nash	2,503	6
North Carolina	New Hanover	9,976	8
North Carolina	Northampton	2,011	6
North Carolina	Onslow	2,949	6
North Carolina	Orange	4,874	7
North Carolina	Pamlico	1,956	5

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
North Carolina	Pasquotank	1,940	5
North Carolina	Pender	3,118	7
North Carolina	Perquimans	2,285	6
North Carolina	Person	2,463	6
North Carolina	Pitt	2,389	6
North Carolina	Polk	4,682	7
North Carolina	Randolph	3,814	7
North Carolina	Richmond	2,482	6
North Carolina	Robeson	1,994	5
North Carolina	Rockingham	2,665	6
North Carolina	Rowan	3,595	7
North Carolina	Rutherford	3,035	7
North Carolina	Sampson	3,084	7
North Carolina	Scotland	2,219	6
North Carolina	Stanly	3,650	7
North Carolina	Stokes	2,906	6
North Carolina	Surry	3,646	7
North Carolina	Swain	4,461	7
North Carolina	Transylvania	6,417	8
North Carolina	Tyrrell	1,809	5
North Carolina	Union	3,688	7
North Carolina	Vance	2,142	6
North Carolina	Wake	6,388	8
North Carolina	Warren	2,146	6
North Carolina	Washington	1,954	5
North Carolina	Watauga	4,026	7
North Carolina	Wayne	3,162	7
North Carolina	Wilkes	2,997	6
North Carolina	Wilson	2,471	6
North Carolina	Yadkin	3,257	7
North Carolina	Yancey	4,628	7
North Dakota	Adams	250	1
North Dakota	Barnes	448	2
North Dakota	Benson	355	2
North Dakota	Billings	250	1
North Dakota	Bottineau	409	2
North Dakota	Bowman	249	1
North Dakota	Burke	295	2
North Dakota	Burleigh	339	2
North Dakota	Cass	876	3
North Dakota	Cavalier	542	3
North Dakota	Dickey	502	3
North Dakota	Divide	285	2
North Dakota	Dunn	252	2
North Dakota	Eddy	315	2
North Dakota	Emmons	280	2
North Dakota	Foster	399	2
North Dakota	Golden Valley	246	1
North Dakota	Grand Forks	793	3
North Dakota	Grant	309	2
North Dakota	Griggs	354	2
North Dakota	Hettinger	336	2
North Dakota	Kidder	281	2
North Dakota	LaMoure	558	3
North Dakota	Logan	245	1
North Dakota	McHenry	329	2
North Dakota	McIntosh	287	2
North Dakota	McKenzie	304	2
North Dakota	McLean	427	2
North Dakota	Mercer	268	2
North Dakota	Morton	303	2
North Dakota	Mountrail	306	2
North Dakota	Nelson	345	2
North Dakota	Oliver	242	1
North Dakota	Pembina	765	3
North Dakota	Pierce	346	2
North Dakota	Ramsey	368	2
North Dakota	Ransom	520	3
North Dakota	Renville	536	3
North Dakota	Richland	945	3

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
North Dakota	Rolette	329	2
North Dakota	Sargent	543	3
North Dakota	Sheridan	281	2
North Dakota	Sioux	201	1
North Dakota	Slope	244	1
North Dakota	Stark	324	2
North Dakota	Steele	577	3
North Dakota	Stutsman	407	2
North Dakota	Towner	359	2
North Dakota	Traill	842	3
North Dakota	Walsh	719	3
North Dakota	Ward	419	2
North Dakota	Wells	375	2
North Dakota	Williams	323	2
Ohio	Adams	1,890	5
Ohio	Allen	3,031	7
Ohio	Ashland	2,890	6
Ohio	Ashtabula	2,399	6
Ohio	Athens	1,780	5
Ohio	Auglaize	2,932	6
Ohio	Belmont	1,644	5
Ohio	Brown	2,367	6
Ohio	Butler	4,111	7
Ohio	Carroll	2,091	6
Ohio	Champaign	2,842	6
Ohio	Clark	3,539	7
Ohio	Clermont	3,611	7
Ohio	Clinton	2,900	6
Ohio	Columbiana	2,896	6
Ohio	Coshocton	2,278	6
Ohio	Crawford	2,438	6
Ohio	Cuyahoga	21,742	10
Ohio	Darke	3,170	7
Ohio	Defiance	2,069	6
Ohio	Delaware	3,793	7
Ohio	Erie	3,118	7
Ohio	Fairfield	3,324	7
Ohio	Fayette	2,423	6
Ohio	Franklin	4,684	7
Ohio	Fulton	2,654	6
Ohio	Gallia	1,799	5
Ohio	Geauga	6,207	8
Ohio	Greene	3,082	7
Ohio	Guernsey	1,915	5
Ohio	Hamilton	5,138	8
Ohio	Hancock	2,424	6
Ohio	Hardin	2,194	6
Ohio	Harrison	1,157	4
Ohio	Henry	2,522	6
Ohio	Highland	2,452	6
Ohio	Hocking	2,516	6
Ohio	Holmes	3,484	7
Ohio	Huron	2,771	6
Ohio	Jackson	1,367	4
Ohio	Jefferson	1,866	5
Ohio	Knox	2,878	6
Ohio	Lake	8,039	8
Ohio	Lawrence	1,785	5
Ohio	Licking	3,517	7
Ohio	Logan	2,148	6
Ohio	Lorain	3,164	7
Ohio	Lucas	3,365	7
Ohio	Madison	3,099	7
Ohio	Mahoning	3,110	7
Ohio	Marion	2,229	6
Ohio	Medina	4,851	7
Ohio	Meigs	1,731	5
Ohio	Mercer	3,257	7
Ohio	Miami	3,275	7
Ohio	Monroe	1,408	4

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Ohio	Montgomery	3,876	7
Ohio	Morgan	1,467	4
Ohio	Morrow	2,464	6
Ohio	Muskingum	1,924	5
Ohio	Noble	1,611	5
Ohio	Ottawa	2,177	6
Ohio	Paulding	2,090	6
Ohio	Perry	2,261	6
Ohio	Pickaway	2,983	6
Ohio	Pike	1,652	5
Ohio	Portage	4,245	7
Ohio	Preble	2,510	6
Ohio	Putnam	2,386	6
Ohio	Richland	2,734	6
Ohio	Ross	2,065	6
Ohio	Sandusky	2,300	6
Ohio	Scioto	1,619	5
Ohio	Seneca	2,346	6
Ohio	Shelby	2,742	6
Ohio	Stark	4,039	7
Ohio	Summit	5,723	8
Ohio	Trumbull	3,017	7
Ohio	Tuscarawas	2,856	6
Ohio	Union	2,563	6
Ohio	Van Wert	2,599	6
Ohio	Vinton	2,064	6
Ohio	Warren	4,851	7
Ohio	Washington	1,970	5
Ohio	Wayne	4,460	7
Ohio	Williams	2,249	6
Ohio	Wood	2,764	6
Ohio	Wyandot	2,784	6
Oklahoma	Adair	1,179	4
Oklahoma	Alfalfa	706	3
Oklahoma	Atoka	627	3
Oklahoma	Beaver	365	2
Oklahoma	Beckham	575	3
Oklahoma	Blaine	613	3
Oklahoma	Bryan	868	3
Oklahoma	Caddo	619	3
Oklahoma	Canadian	1,000	3
Oklahoma	Carter	763	3
Oklahoma	Cherokee	1,156	4
Oklahoma	Choctaw	607	3
Oklahoma	Cimarron	301	2
Oklahoma	Cleveland	1,862	5
Oklahoma	Coal	634	3
Oklahoma	Comanche	768	3
Oklahoma	Cotton	522	3
Oklahoma	Craig	770	3
Oklahoma	Creek	906	3
Oklahoma	Custer	579	3
Oklahoma	Delaware	1,508	5
Oklahoma	Dewey	521	3
Oklahoma	Ellis	328	2
Oklahoma	Garfield	684	3
Oklahoma	Garvin	823	3
Oklahoma	Grady	789	3
Oklahoma	Grant	583	3
Oklahoma	Greer	396	2
Oklahoma	Harmon	365	2
Oklahoma	Harper	330	2
Oklahoma	Haskell	880	3
Oklahoma	Hughes	606	3
Oklahoma	Jackson	523	3
Oklahoma	Jefferson	501	3
Oklahoma	Johnston	751	3
Oklahoma	Kay	737	3
Oklahoma	Kingfisher	754	3
Oklahoma	Kiowa	503	3

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Oklahoma	Latimer	640	3
Oklahoma	Le Flore	1,220	4
Oklahoma	Lincoln	872	3
Oklahoma	Logan	975	3
Oklahoma	Love	794	3
Oklahoma	Major	558	3
Oklahoma	Marshall	674	3
Oklahoma	Mayes	1,243	4
Oklahoma	McClain	1,149	4
Oklahoma	McCurtain	954	3
Oklahoma	McIntosh	773	3
Oklahoma	Murray	693	3
Oklahoma	Muskogee	905	3
Oklahoma	Noble	718	3
Oklahoma	Nowata	761	3
Oklahoma	Okfuskee	771	3
Oklahoma	Oklahoma	1,927	5
Oklahoma	Okmulgee	906	3
Oklahoma	Osage	542	3
Oklahoma	Ottawa	1,267	4
Oklahoma	Pawnee	595	3
Oklahoma	Payne	1,005	4
Oklahoma	Pittsburg	756	3
Oklahoma	Pontotoc	808	3
Oklahoma	Pottawatomie	991	3
Oklahoma	Pushmataha	555	3
Oklahoma	Roger Mills	390	2
Oklahoma	Rogers	1,405	4
Oklahoma	Seminole	742	3
Oklahoma	Sequoyah	1,286	4
Oklahoma	Stephens	676	3
Oklahoma	Texas	519	3
Oklahoma	Tillman	547	3
Oklahoma	Tulsa	2,122	6
Oklahoma	Wagoner	1,344	4
Oklahoma	Washington	1,030	4
Oklahoma	Washita	590	3
Oklahoma	Woods	486	2
Oklahoma	Woodward	455	2
Oregon	Baker	546	3
Oregon	Benton	3,854	7
Oregon	Clackamas	9,600	8
Oregon	Clatsop	2,776	6
Oregon	Columbia	3,813	7
Oregon	Coos	3,364	7
Oregon	Crook	531	3
Oregon	Curry	1,949	5
Oregon	Deschutes	5,172	8
Oregon	Douglas	2,060	6
Oregon	Gilliam	305	2
Oregon	Grant	306	2
Oregon	Harney	289	2
Oregon	Hood River	9,364	8
Oregon	Jackson	2,824	6
Oregon	Jefferson	561	3
Oregon	Josephine	4,153	7
Oregon	Klamath	1,012	4
Oregon	Lake	487	2
Oregon	Lane	4,572	7
Oregon	Lincoln	2,607	6
Oregon	Linn	2,849	6
Oregon	Malheur	537	3
Oregon	Marion	5,107	8
Oregon	Morrow	365	2
Oregon	Multnomah	10,876	9
Oregon	Polk	4,948	7
Oregon	Sherman	368	2
Oregon	Tillamook	5,259	8
Oregon	Umatilla	765	3
Oregon	Union	1,044	4

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Oregon	Wallowa	614	3
Oregon	Wasco	394	2
Oregon	Washington	7,294	8
Oregon	Wheeler	274	2
Oregon	Yamhill	6,885	8
Pennsylvania	Adams	3,781	7
Pennsylvania	Allegheny	4,763	7
Pennsylvania	Armstrong	2,333	6
Pennsylvania	Beaver	2,976	6
Pennsylvania	Bedford	1,980	5
Pennsylvania	Berks	5,527	8
Pennsylvania	Blair	3,126	7
Pennsylvania	Bradford	1,790	5
Pennsylvania	Bucks	9,418	8
Pennsylvania	Butler	3,950	7
Pennsylvania	Cambria	2,687	6
Pennsylvania	Cameron	1,878	5
Pennsylvania	Carbon	4,436	7
Pennsylvania	Centre	3,400	7
Pennsylvania	Chester	10,358	9
Pennsylvania	Clarion	1,837	5
Pennsylvania	Clearfield	1,650	5
Pennsylvania	Clinton	2,804	6
Pennsylvania	Columbia	3,137	7
Pennsylvania	Crawford	1,738	5
Pennsylvania	Cumberland	3,826	7
Pennsylvania	Dauphin	5,291	8
Pennsylvania	Delaware	22,852	10
Pennsylvania	Elk	3,104	7
Pennsylvania	Erie	2,320	6
Pennsylvania	Fayette	1,844	5
Pennsylvania	Forest	2,008	6
Pennsylvania	Franklin	3,879	7
Pennsylvania	Fulton	2,318	6
Pennsylvania	Greene	1,184	4
Pennsylvania	Huntingdon	2,436	6
Pennsylvania	Indiana	1,879	5
Pennsylvania	Jefferson	1,856	5
Pennsylvania	Juniata	3,059	7
Pennsylvania	Lackawanna	3,205	7
Pennsylvania	Lancaster	7,955	8
Pennsylvania	Lawrence	2,441	6
Pennsylvania	Lebanon	5,349	8
Pennsylvania	Lehigh	4,504	7
Pennsylvania	Luzerne	3,541	7
Pennsylvania	Lycoming	2,318	6
Pennsylvania	McKean	1,179	4
Pennsylvania	Mercer	2,070	6
Pennsylvania	Mifflin	3,189	7
Pennsylvania	Monroe	5,191	8
Pennsylvania	Montgomery	12,748	9
Pennsylvania	Montour	2,996	6
Pennsylvania	Northampton	4,862	7
Pennsylvania	Northumberland	3,099	7
Pennsylvania	Perry	3,203	7
Pennsylvania	Philadelphia	26,090	10
Pennsylvania	Pike	2,878	6
Pennsylvania	Potter	1,678	5
Pennsylvania	Schuylkill	3,383	7
Pennsylvania	Snyder	3,558	7
Pennsylvania	Somerset	1,895	5
Pennsylvania	Sullivan	1,878	5
Pennsylvania	Susquehanna	2,162	6
Pennsylvania	Tioga	2,328	6
Pennsylvania	Union	4,156	7
Pennsylvania	Venango	1,489	4
Pennsylvania	Warren	1,287	4
Pennsylvania	Washington	2,095	6
Pennsylvania	Wayne	2,111	6
Pennsylvania	Westmoreland	2,814	6

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Pennsylvania	Wyoming	2,276	6
Pennsylvania	York	4,805	7
Puerto Rico	All areas	5,866	8
Rhode Island	Bristol	22,431	10
Rhode Island	Kent	6,553	8
Rhode Island	Newport	13,362	9
Rhode Island	Providence	8,982	8
Rhode Island	Washington	7,743	8
South Carolina	Abbeville	2,029	6
South Carolina	Aiken	2,219	6
South Carolina	Allendale	1,252	4
South Carolina	Anderson	3,314	7
South Carolina	Bamberg	1,314	4
South Carolina	Barnwell	1,306	4
South Carolina	Beaufort	2,473	6
South Carolina	Berkeley	2,745	6
South Carolina	Calhoun	1,478	4
South Carolina	Charleston	4,967	7
South Carolina	Cherokee	2,030	6
South Carolina	Chester	1,997	5
South Carolina	Chesterfield	1,408	4
South Carolina	Clarendon	1,415	4
South Carolina	Colleton	1,750	5
South Carolina	Darlington	996	3
South Carolina	Dillon	1,391	4
South Carolina	Dorchester	1,985	5
South Carolina	Edgefield	2,032	6
South Carolina	Fairfield	1,493	4
South Carolina	Florence	1,570	5
South Carolina	Georgetown	2,122	6
South Carolina	Greenville	3,402	7
South Carolina	Greenwood	1,858	5
South Carolina	Hampton	1,498	4
South Carolina	Horry	2,171	6
South Carolina	Jasper	1,454	4
South Carolina	Kershaw	2,116	6
South Carolina	Lancaster	2,204	6
South Carolina	Laurens	2,236	6
South Carolina	Lee	1,381	4
South Carolina	Lexington	2,780	6
South Carolina	Marion	1,503	5
South Carolina	Marlboro	1,204	4
South Carolina	McCormick	2,626	6
South Carolina	Newberry	2,052	6
South Carolina	Oconee	4,792	7
South Carolina	Orangeburg	1,371	4
South Carolina	Pickens	4,652	7
South Carolina	Richland	3,296	7
South Carolina	Saluda	2,016	6
South Carolina	Spartanburg	4,029	7
South Carolina	Sumter	1,958	5
South Carolina	Union	1,747	5
South Carolina	Williamsburg	1,655	5
South Carolina	York	4,067	7
South Dakota	Aurora	592	3
South Dakota	Beadle	537	3
South Dakota	Bennett	241	1
South Dakota	Bon Homme	787	3
South Dakota	Brookings	871	3
South Dakota	Brown	737	3
South Dakota	Brule	493	2
South Dakota	Buffalo	272	2
South Dakota	Butte	263	2
South Dakota	Campbell	314	2
South Dakota	Charles Mix	596	3
South Dakota	Clark	633	3
South Dakota	Clay	1,276	4
South Dakota	Codington	738	3
South Dakota	Corson	172	1
South Dakota	Custer	387	2

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
South Dakota	Davison	709	3
South Dakota	Day	601	3
South Dakota	Deuel	708	3
South Dakota	Dewey	213	1
South Dakota	Douglas	656	3
South Dakota	Edmunds	465	2
South Dakota	Fall River	254	2
South Dakota	Faulk	391	2
South Dakota	Grant	728	3
South Dakota	Gregory	396	2
South Dakota	Haakon	218	1
South Dakota	Hamlin	792	3
South Dakota	Hand	347	2
South Dakota	Hanson	770	3
South Dakota	Harding	149	1
South Dakota	Hughes	441	2
South Dakota	Hutchinson	800	3
South Dakota	Hyde	302	2
South Dakota	Jackson	200	1
South Dakota	Jerauld	401	2
South Dakota	Jones	267	2
South Dakota	Kingsbury	743	3
South Dakota	Lake	982	3
South Dakota	Lawrence	724	3
South Dakota	Lincoln	1,673	5
South Dakota	Lyman	344	2
South Dakota	Marshall	603	3
South Dakota	McCook	860	3
South Dakota	McPherson	346	2
South Dakota	Meade	268	2
South Dakota	Mellette	208	1
South Dakota	Miner	695	3
South Dakota	Minnehaha	1,461	4
South Dakota	Moody	1,205	4
South Dakota	Pennington	351	2
South Dakota	Perkins	189	1
South Dakota	Potter	442	2
South Dakota	Roberts	700	3
South Dakota	Sanborn	487	2
South Dakota	Shannon	168	1
South Dakota	Spink	564	3
South Dakota	Stanley	208	1
South Dakota	Sully	482	2
South Dakota	Todd	208	1
South Dakota	Tripp	338	2
South Dakota	Turner	1,291	4
South Dakota	Union	1,923	5
South Dakota	Walworth	340	2
South Dakota	Yankton	1,049	4
South Dakota	Ziebach	173	1
Tennessee	Anderson	4,033	7
Tennessee	Bedford	2,494	6
Tennessee	Benton	1,580	5
Tennessee	Bledsoe	2,174	6
Tennessee	Blount	5,304	8
Tennessee	Bradley	3,804	7
Tennessee	Campbell	1,970	5
Tennessee	Cannon	2,768	6
Tennessee	Carroll	1,675	5
Tennessee	Carter	3,033	7
Tennessee	Cheatham	3,109	7
Tennessee	Chester	1,644	5
Tennessee	Claiborne	1,840	5
Tennessee	Clay	1,515	5
Tennessee	Cocke	2,809	6
Tennessee	Coffee	2,581	6
Tennessee	Crockett	2,048	6
Tennessee	Cumberland	2,570	6
Tennessee	Davidson	6,559	8
Tennessee	Decatur	1,326	4

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Tennessee	DeKalb	2,544	6
Tennessee	Dickson	2,612	6
Tennessee	Dyer	1,896	5
Tennessee	Fayette	2,031	6
Tennessee	Fentress	2,253	6
Tennessee	Franklin	2,681	6
Tennessee	Gibson	1,594	5
Tennessee	Giles	2,093	6
Tennessee	Grainger	2,064	6
Tennessee	Greene	2,941	6
Tennessee	Grundy	2,136	6
Tennessee	Hamblen	3,852	7
Tennessee	Hamilton	3,074	7
Tennessee	Hancock	1,954	5
Tennessee	Hardeman	1,236	4
Tennessee	Hardin	1,476	4
Tennessee	Hawkins	2,716	6
Tennessee	Haywood	1,621	5
Tennessee	Henderson	1,394	4
Tennessee	Henry	1,536	5
Tennessee	Hickman	1,519	5
Tennessee	Houston	1,457	4
Tennessee	Humphreys	1,599	5
Tennessee	Jackson	1,731	5
Tennessee	Jefferson	3,853	7
Tennessee	Johnson	3,744	7
Tennessee	Knox	5,170	8
Tennessee	Lake	1,509	5
Tennessee	Lauderdale	1,420	4
Tennessee	Lawrence	1,808	5
Tennessee	Lewis	1,906	5
Tennessee	Lincoln	2,024	6
Tennessee	Loudon	3,938	7
Tennessee	Macon	2,648	6
Tennessee	Madison	2,530	6
Tennessee	Marion	2,009	6
Tennessee	Marshall	2,255	6
Tennessee	Maury	2,579	6
Tennessee	McMinn	2,814	6
Tennessee	McNairy	1,061	4
Tennessee	Meigs	2,813	6
Tennessee	Monroe	2,926	6
Tennessee	Montgomery	2,412	6
Tennessee	Moore	2,091	6
Tennessee	Morgan	2,322	6
Tennessee	Obion	1,666	5
Tennessee	Overton	2,480	6
Tennessee	Perry	1,484	4
Tennessee	Pickett	2,364	6
Tennessee	Polk	4,136	7
Tennessee	Putnam	2,979	6
Tennessee	Rhea	2,705	6
Tennessee	Roane	3,568	7
Tennessee	Robertson	2,548	6
Tennessee	Rutherford	2,959	6
Tennessee	Scott	2,024	6
Tennessee	Sequatchie	2,263	6
Tennessee	Sevier	3,770	7
Tennessee	Shelby	3,821	7
Tennessee	Smith	2,085	6
Tennessee	Stewart	2,069	6
Tennessee	Sullivan	3,485	7
Tennessee	Sumner	3,296	7
Tennessee	Tipton	1,948	5
Tennessee	Trousdale	2,629	6
Tennessee	Unicoi	6,288	8
Tennessee	Union	2,687	6
Tennessee	Van Buren	1,982	5
Tennessee	Warren	2,448	6
Tennessee	Washington	4,056	7

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Tennessee	Wayne	1,288	4
Tennessee	Weakley	1,524	5
Tennessee	White	2,508	6
Tennessee	Williamson	5,166	8
Tennessee	Wilson	3,307	7
Texas	Anderson	1,038	4
Texas	Andrews	164	1
Texas	Angelina	2,320	6
Texas	Aransas	1,008	4
Texas	Archer	529	3
Texas	Armstrong	374	2
Texas	Atascosa	950	3
Texas	Austin	2,176	6
Texas	Bailey	440	2
Texas	Bandera	1,738	5
Texas	Bastrop	1,859	5
Texas	Baylor	517	3
Texas	Bee	826	3
Texas	Bell	1,293	4
Texas	Bexar	2,000	5
Texas	Blanco	2,441	6
Texas	Borden	347	2
Texas	Bosque	1,477	4
Texas	Bowie	1,626	5
Texas	Brazoria	1,516	5
Texas	Brazos	1,712	5
Texas	Brewster	115	1
Texas	Briscoe	274	2
Texas	Brooks	576	3
Texas	Brown	897	3
Texas	Burleson	1,402	4
Texas	Burnet	1,815	5
Texas	Caldwell	1,676	5
Texas	Calhoun	868	3
Texas	Callahan	592	3
Texas	Cameron	1,549	5
Texas	Camp	1,890	5
Texas	Carson	444	2
Texas	Cass	1,254	4
Texas	Castro	665	3
Texas	Chambers	906	3
Texas	Cherokee	1,357	4
Texas	Childress	322	2
Texas	Clay	636	3
Texas	Cochran	369	2
Texas	Coke	522	3
Texas	Coleman	612	3
Texas	Collin	2,534	6
Texas	Collingsworth	456	2
Texas	Colorado	1,513	5
Texas	Comal	2,102	6
Texas	Comanche	977	3
Texas	Concho	514	3
Texas	Cooke	1,413	4
Texas	Coryell	1,063	4
Texas	Cottle	234	1
Texas	Crane	112	1
Texas	Crockett	202	1
Texas	Crosby	466	2
Texas	Culberson	83	1
Texas	Dallam	601	3
Texas	Dallas	2,969	6
Texas	Dawson	531	3
Texas	Deaf Smith	440	2
Texas	Delta	942	3
Texas	Denton	2,898	6
Texas	DeWitt	1,199	4
Texas	Dickens	286	2
Texas	Dimmit	493	2
Texas	Donley	360	2

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Texas	Duval	725	3
Texas	Eastland	729	3
Texas	Ector	141	1
Texas	Edwards	418	2
Texas	El Paso	2,187	6
Texas	Ellis	1,588	5
Texas	Erath	1,332	4
Texas	Falls	868	3
Texas	Fannin	1,150	4
Texas	Fayette	1,879	5
Texas	Fisher	427	2
Texas	Floyd	484	2
Texas	Foard	343	2
Texas	Fort Bend	1,926	5
Texas	Franklin	1,228	4
Texas	Freestone	900	3
Texas	Frio	782	3
Texas	Gaines	602	3
Texas	Galveston	1,576	5
Texas	Garza	266	2
Texas	Gillespie	1,994	5
Texas	Glasscock	353	2
Texas	Goliad	908	3
Texas	Gonzales	1,174	4
Texas	Gray	428	2
Texas	Grayson	1,921	5
Texas	Gregg	1,454	4
Texas	Grimes	1,798	5
Texas	Guadalupe	2,021	6
Texas	Hale	591	3
Texas	Hall	289	2
Texas	Hamilton	900	3
Texas	Hansford	369	2
Texas	Hardeman	349	2
Texas	Hardin	1,260	4
Texas	Harris	2,622	6
Texas	Harrison	1,199	4
Texas	Hartley	376	2
Texas	Haskell	422	2
Texas	Hays	2,877	6
Texas	Hemphill	266	2
Texas	Henderson	1,636	5
Texas	Hidalgo	2,015	6
Texas	Hill	1,198	4
Texas	Hockley	488	2
Texas	Hood	2,321	6
Texas	Hopkins	1,405	4
Texas	Houston	1,080	4
Texas	Howard	444	2
Texas	Hudspeth	151	1
Texas	Hunt	1,585	5
Texas	Hutchinson	253	2
Texas	Irion	234	1
Texas	Jack	713	3
Texas	Jackson	1,089	4
Texas	Jasper	1,536	5
Texas	Jeff Davis	131	1
Texas	Jefferson	860	3
Texas	Jim Hogg	447	2
Texas	Jim Wells	625	3
Texas	Johnson	2,185	6
Texas	Jones	520	3
Texas	Karnes	817	3
Texas	Kaufman	1,556	5
Texas	Kendall	2,168	6
Texas	Kenedy	353	2
Texas	Kent	207	1
Texas	Kerr	1,134	4
Texas	Kimble	651	3
Texas	King	213	1

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Texas	Kinney	397	2
Texas	Kleberg	598	3
Texas	Knox	298	2
Texas	La Salle	593	3
Texas	Lamar	880	3
Texas	Lamb	523	3
Texas	Lampasas	1,215	4
Texas	Lavaca	1,280	4
Texas	Lee	1,445	4
Texas	Leon	1,067	4
Texas	Liberty	1,506	5
Texas	Limestone	743	3
Texas	Lipscomb	367	2
Texas	Live Oak	710	3
Texas	Llano	1,426	4
Texas	Loving	80	1
Texas	Lubbock	811	3
Texas	Lynn	471	2
Texas	Madison	1,137	4
Texas	Marion	976	3
Texas	Martin	434	2
Texas	Mason	971	3
Texas	Matagorda	1,014	4
Texas	Maverick	292	2
Texas	McCulloch	724	3
Texas	McLennan	1,248	4
Texas	McMullen	707	3
Texas	Medina	1,127	4
Texas	Menard	494	2
Texas	Midland	384	2
Texas	Milam	1,186	4
Texas	Mills	972	3
Texas	Mitchell	341	2
Texas	Montague	1,260	4
Texas	Montgomery	2,809	6
Texas	Moore	574	3
Texas	Morris	833	3
Texas	Motley	268	2
Texas	Nacogdoches	1,368	4
Texas	Navarro	868	3
Texas	Newton	957	3
Texas	Nolan	475	2
Texas	Nueces	946	3
Texas	Ochiltree	432	2
Texas	Oldham	213	1
Texas	Orange	1,704	5
Texas	Palo Pinto	800	3
Texas	Panola	1,007	4
Texas	Parker	2,287	6
Texas	Parmer	599	3
Texas	Pecos	139	1
Texas	Polk	1,359	4
Texas	Potter	371	2
Texas	Presidio	324	2
Texas	Rains	1,565	5
Texas	Randall	555	3
Texas	Reagan	204	1
Texas	Real	615	3
Texas	Red River	879	3
Texas	Reeves	139	1
Texas	Refugio	430	2
Texas	Roberts	218	1
Texas	Robertson	1,064	4
Texas	Rockwall	3,129	7
Texas	Runnels	598	3
Texas	Rusk	1,287	4
Texas	Sabine	1,906	5
Texas	San Augustine	1,326	4
Texas	San Jacinto	2,118	6
Texas	San Patricio	888	3

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Texas	San Saba	768	3
Texas	Schleicher	339	2
Texas	Scurry	380	2
Texas	Shackelford	437	2
Texas	Shelby	1,855	5
Texas	Sherman	560	3
Texas	Smith	1,566	5
Texas	Somervell	1,731	5
Texas	Starr	662	3
Texas	Stephens	480	2
Texas	Sterling	200	1
Texas	Stonewall	293	2
Texas	Sutton	362	2
Texas	Swisher	460	2
Texas	Tarrant	3,011	7
Texas	Taylor	661	3
Texas	Terrell	107	1
Texas	Terry	610	3
Texas	Throckmorton	364	2
Texas	Titus	1,586	5
Texas	Tom Green	628	3
Texas	Travis	1,801	5
Texas	Trinity	1,248	4
Texas	Tyler	1,951	5
Texas	Upshur	1,556	5
Texas	Upton	137	1
Texas	Uvalde	645	3
Texas	Val Verde	211	1
Texas	Van Zandt	1,615	5
Texas	Victoria	898	3
Texas	Walker	2,453	6
Texas	Waller	2,805	6
Texas	Ward	138	1
Texas	Washington	2,459	6
Texas	Webb	446	2
Texas	Wharton	1,164	4
Texas	Wheeler	390	2
Texas	Wichita	653	3
Texas	Wilbarger	342	2
Texas	Willacy	1,066	4
Texas	Williamson	2,345	6
Texas	Wilson	1,315	4
Texas	Winkler	102	1
Texas	Wise	1,885	5
Texas	Wood	1,497	4
Texas	Yoakum	579	3
Texas	Young	569	3
Texas	Zapata	665	3
Texas	Zavala	652	3
Utah	Beaver	1,994	5
Utah	Box Elder	527	3
Utah	Cache	1,878	5
Utah	Carbon	439	2
Utah	Daggett	700	3
Utah	Davis	3,802	7
Utah	Duchesne	369	2
Utah	Emery	861	3
Utah	Garfield	1,341	4
Utah	Grand	1,057	4
Utah	Iron	808	3
Utah	Juab	569	3
Utah	Kane	581	3
Utah	Millard	814	3
Utah	Morgan	1,060	4
Utah	Piute	1,331	4
Utah	Rich	315	2
Utah	Salt Lake	4,743	7
Utah	San Juan	271	2
Utah	Sanpete	1,220	4
Utah	Sevier	1,330	4

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Utah	Summit	1,250	4
Utah	Tooele	478	2
Utah	Uintah	232	1
Utah	Utah	2,785	6
Utah	Wasatch	2,936	6
Utah	Washington	1,659	5
Utah	Wayne	1,678	5
Utah	Weber	5,772	8
Vermont	Addison	1,795	5
Vermont	Bennington	1,718	5
Vermont	Caledonia	2,013	6
Vermont	Chittenden	2,466	6
Vermont	Essex	1,417	4
Vermont	Franklin	1,521	5
Vermont	Grand Isle	3,182	7
Vermont	Lamoille	2,045	6
Vermont	Orange	1,838	5
Vermont	Orleans	1,536	5
Vermont	Rutland	2,632	6
Vermont	Washington	2,384	6
Vermont	Windham	2,442	6
Vermont	Windsor	3,544	7
Virginia	Accomack	1,962	5
Virginia	Albemarle	4,446	7
Virginia	Alleghany	2,197	6
Virginia	Amelia	2,245	6
Virginia	Amherst	2,402	6
Virginia	Appomattox	1,533	5
Virginia	Arlington*	2,675	6
Virginia	Augusta	2,959	6
Virginia	Bath	2,115	6
Virginia	Bedford	2,920	6
Virginia	Bland	1,452	4
Virginia	Botetourt	2,732	6
Virginia	Brunswick	1,371	4
Virginia	Buchanan*	2,675	6
Virginia	Buckingham	1,905	5
Virginia	Campbell	1,874	5
Virginia	Caroline	2,286	6
Virginia	Carroll	2,587	6
Virginia	Charles City	2,689	6
Virginia	Charlotte	1,323	4
Virginia	Chesapeake City	3,500	7
Virginia	Chesterfield	5,257	8
Virginia	Clarke	4,781	7
Virginia	Craig	1,902	5
Virginia	Culpeper	4,162	7
Virginia	Cumberland	2,218	6
Virginia	Dickenson	1,556	5
Virginia	Dinwiddie	1,635	5
Virginia	Essex	1,911	5
Virginia	Fairfax	8,361	8
Virginia	Fauquier	6,000	8
Virginia	Floyd	2,113	6
Virginia	Fluvanna	2,324	6
Virginia	Franklin	2,183	6
Virginia	Frederick	3,676	7
Virginia	Giles	2,088	6
Virginia	Gloucester	3,296	7
Virginia	Goochland	3,001	7
Virginia	Grayson	2,618	6
Virginia	Greene	3,875	7
Virginia	Greensville	1,399	4
Virginia	Halifax	1,588	5
Virginia	Hanover	3,812	7
Virginia	Henrico	4,021	7
Virginia	Henry	1,582	5
Virginia	Highland	2,298	6
Virginia	Isle of Wight	1,887	5
Virginia	James City	5,167	8

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Virginia	King and Queen	1,983	5
Virginia	King George	2,867	6
Virginia	King William	2,018	6
Virginia	Lancaster	2,493	6
Virginia	Lee	1,726	5
Virginia	Loudoun	10,807	9
Virginia	Louisa	2,372	6
Virginia	Lunenburg	1,332	4
Virginia	Madison	3,098	7
Virginia	Mathews	2,691	6
Virginia	Mecklenburg	1,582	5
Virginia	Middlesex	2,726	6
Virginia	Montgomery	3,131	7
Virginia	Nelson	2,103	6
Virginia	New Kent	2,827	6
Virginia	Northampton	2,394	6
Virginia	Northumberland	1,922	5
Virginia	Nottoway	2,110	6
Virginia	Orange	3,138	7
Virginia	Page	3,915	7
Virginia	Patrick	1,645	5
Virginia	Pittsylvania	1,582	5
Virginia	Powhatan	3,027	7
Virginia	Prince Edward	1,718	5
Virginia	Prince George	1,964	5
Virginia	Prince William	6,604	8
Virginia	Pulaski	2,244	6
Virginia	Rappahannock	3,690	7
Virginia	Richmond	1,738	5
Virginia	Roanoke	3,336	7
Virginia	Rockbridge	2,874	6
Virginia	Rockingham	4,043	7
Virginia	Russell	1,603	5
Virginia	Scott	1,563	5
Virginia	Shenandoah	3,280	7
Virginia	Smyth	1,565	5
Virginia	Southampton	1,969	5
Virginia	Spotsylvania	4,288	7
Virginia	Stafford	4,880	7
Virginia	Suffolk	2,339	6
Virginia	Surry	1,905	5
Virginia	Sussex	1,554	5
Virginia	Tazewell	1,561	5
Virginia	Virginia Beach City	3,645	7
Virginia	Warren	3,827	7
Virginia	Washington	2,428	6
Virginia	Westmoreland	2,016	6
Virginia	Wise	2,366	6
Virginia	Wythe	2,158	6
Virginia	York	48,875	11
Washington	Adams	745	3
Washington	Asotin	510	3
Washington	Benton	1,701	5
Washington	Chelan	6,563	8
Washington	Clallam	11,050	9
Washington	Clark	10,011	9
Washington	Columbia	708	3
Washington	Cowlitz	5,118	8
Washington	Douglas	805	3
Washington	Ferry	392	2
Washington	Franklin	1,448	4
Washington	Garfield	529	3
Washington	Grant	1,923	5
Washington	Grays Harbor	2,317	6
Washington	Island	9,468	8
Washington	Jefferson	5,441	8
Washington	King	21,338	10
Washington	Kitsap	12,869	9
Washington	Kittitas	2,702	6
Washington	Klickitat	907	3

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Washington	Lewis	3,023	7
Washington	Lincoln	606	3
Washington	Mason	4,958	7
Washington	Okanogan	843	3
Washington	Pacific	2,076	6
Washington	Pend Oreille	1,834	5
Washington	Pierce	9,655	8
Washington	San Juan	6,308	8
Washington	Skagit	5,113	8
Washington	Skamania	4,566	7
Washington	Snohomish	9,654	8
Washington	Spokane	2,114	6
Washington	Stevens	1,170	4
Washington	Thurston	8,458	8
Washington	Wahkiakum	2,690	6
Washington	Walla Walla	1,330	4
Washington	Whatcom	5,959	8
Washington	Whitman	859	3
Washington	Yakima	1,271	4
West Virginia	Barbour	1,023	4
West Virginia	Berkeley	3,222	7
West Virginia	Boone	1,083	4
West Virginia	Braxton	846	3
West Virginia	Brooke	1,206	4
West Virginia	Cabell	1,320	4
West Virginia	Calhoun	728	3
West Virginia	Clay	1,104	4
West Virginia	Doddridge	830	3
West Virginia	Fayette	1,317	4
West Virginia	Gilmer	793	3
West Virginia	Grant	1,638	5
West Virginia	Greenbrier	1,490	4
West Virginia	Hampshire	1,624	5
West Virginia	Hancock	2,373	6
West Virginia	Hardy	1,724	5
West Virginia	Harrison	1,248	4
West Virginia	Jackson	1,264	4
West Virginia	Jefferson	2,963	6
West Virginia	Kanawha	1,411	4
West Virginia	Lewis	1,069	4
West Virginia	Lincoln	1,097	4
West Virginia	Logan	1,916	5
West Virginia	Marion	1,462	4
West Virginia	Marshall	950	3
West Virginia	Mason	1,276	4
West Virginia	McDowell	901	3
West Virginia	Mercer	1,414	4
West Virginia	Mineral	1,303	4
West Virginia	Mingo	828	3
West Virginia	Monongalia	1,376	4
West Virginia	Monroe	1,358	4
West Virginia	Morgan	2,324	6
West Virginia	Nicholas	1,446	4
West Virginia	Ohio	1,222	4
West Virginia	Pendleton	1,168	4
West Virginia	Pleasants	1,057	4
West Virginia	Pocahontas	1,119	4
West Virginia	Preston	1,415	4
West Virginia	Putnam	1,764	5
West Virginia	Raleigh	1,371	4
West Virginia	Randolph	1,033	4
West Virginia	Ritchie	906	3
West Virginia	Roane	846	3
West Virginia	Summers	1,187	4
West Virginia	Taylor	1,367	4
West Virginia	Tucker	989	3
West Virginia	Tyler	930	3
West Virginia	Upshur	1,048	4
West Virginia	Wayne	1,048	4
West Virginia	Webster	1,099	4

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
West Virginia	Wetzel	808	3
West Virginia	Wirt	1,164	4
West Virginia	Wood	1,260	4
West Virginia	Wyoming	1,194	4
Wisconsin	Adams	2,130	6
Wisconsin	Ashland	1,129	4
Wisconsin	Barron	1,629	5
Wisconsin	Bayfield	1,061	4
Wisconsin	Brown	2,942	6
Wisconsin	Buffalo	1,501	5
Wisconsin	Burnett	1,848	5
Wisconsin	Calumet	2,749	6
Wisconsin	Chippewa	1,527	5
Wisconsin	Clark	1,492	4
Wisconsin	Columbia	2,525	6
Wisconsin	Crawford	1,737	5
Wisconsin	Dane	3,264	7
Wisconsin	Dodge	2,460	6
Wisconsin	Door	2,132	6
Wisconsin	Douglas	1,251	4
Wisconsin	Dunn	1,838	5
Wisconsin	Eau Claire	1,783	5
Wisconsin	Florence	1,265	4
Wisconsin	Fond du Lac	2,351	6
Wisconsin	Forest	1,420	4
Wisconsin	Grant	1,925	5
Wisconsin	Green	2,271	6
Wisconsin	Green Lake	1,981	5
Wisconsin	Iowa	2,243	6
Wisconsin	Iron	1,088	4
Wisconsin	Jackson	1,603	5
Wisconsin	Jefferson	3,087	7
Wisconsin	Juneau	1,870	5
Wisconsin	Kenosha	4,513	7
Wisconsin	Kewaunee	2,523	6
Wisconsin	La Crosse	1,937	5
Wisconsin	Lafayette	2,113	6
Wisconsin	Langlade	1,717	5
Wisconsin	Lincoln	1,566	5
Wisconsin	Manitowoc	2,808	6
Wisconsin	Marathon	1,846	5
Wisconsin	Marinette	1,705	5
Wisconsin	Marquette	2,139	6
Wisconsin	Menominee	715	3
Wisconsin	Milwaukee	6,418	8
Wisconsin	Monroe	1,910	5
Wisconsin	Oconto	2,011	6
Wisconsin	Oneida	2,068	6
Wisconsin	Outagamie	3,166	7
Wisconsin	Ozaukee	4,043	7
Wisconsin	Pepin	1,847	5
Wisconsin	Pierce	2,320	6
Wisconsin	Polk	2,150	6
Wisconsin	Portage	3,010	7
Wisconsin	Price	1,418	4
Wisconsin	Racine	4,275	7
Wisconsin	Richland	2,182	6
Wisconsin	Rock	3,452	7
Wisconsin	Rusk	1,917	5
Wisconsin	Sauk	2,712	6
Wisconsin	Sawyer	1,986	5
Wisconsin	Shawano	2,512	6
Wisconsin	Sheboygan	2,953	6
Wisconsin	St. Croix	3,229	7
Wisconsin	Taylor	1,340	4
Wisconsin	Trempealeau	1,794	5
Wisconsin	Vernon	1,768	5
Wisconsin	Vilas	3,156	7
Wisconsin	Walworth	3,909	7
Wisconsin	Washburn	1,741	5

2002 PER ACRE LAND AND BUILDING (L/B) VALUE AND RENT SCHEDULE ZONE—Continued

State	County	2002 L/B values	Rent schedule zone
Wisconsin	Washington	4,051	7
Wisconsin	Waukesha	4,735	7
Wisconsin	Waupaca	2,151	6
Wisconsin	Waushara	2,589	6
Wisconsin	Winnebago	2,519	6
Wisconsin	Wood	1,825	5
Wyoming	Albany	228	1
Wyoming	Big Horn	718	3
Wyoming	Campbell	177	1
Wyoming	Carbon	214	1
Wyoming	Converse	154	1
Wyoming	Crook	360	2
Wyoming	Fremont	311	2
Wyoming	Goshen	413	2
Wyoming	Hot Springs	162	1
Wyoming	Johnson	270	2
Wyoming	Laramie	305	2
Wyoming	Lincoln	906	3
Wyoming	Natrona	187	1
Wyoming	Niobrara	262	2
Wyoming	Park	676	3
Wyoming	Platte	335	2
Wyoming	Sheridan	456	2
Wyoming	Sublette	733	3
Wyoming	Sweetwater	98	1
Wyoming	Teton	3,057	7
Wyoming	Uinta	373	2
Wyoming	Washakie	389	2
Wyoming	Weston	217	1

* State-average Land and Building value used where no county-specific value is available.
** Land areas to be determined.

[FR Doc. E7–23551 Filed 12–10–07; 8:45 am]

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