

DEPARTMENT OF THE INTERIOR

Bureau of Land Management

43 CFR Parts 2800, 2880, and 2920

[WO-350-07-1430-PN]

RIN 1004-AD87

Update of Linear Right-of-Way Rent Schedule

AGENCY: Bureau of Land Management, Interior.

ACTION: Final rule.

SUMMARY: The Bureau of Land Management (BLM) is amending 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: This final rule is effective December 1, 2008.

FOR FURTHER INFORMATION CONTACT: For information on the substance of the final 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. Background

II. Final Rule as Adopted and Response to Comments

III. Procedural Matters

I. 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. In addition, pursuant to section 367(a) and (b), the Secretary of Agriculture is adopting BLM's rent schedule in 43 CFR subpart 2806, as updated by Section 367, for linear rights-of-way granted, issued, or renewed for use of National Forest System lands under Title V of FLPMA or Section 28 of the MLA.

Advance Notice of Proposed Rulemaking: The BLM published an advance notice of proposed rulemaking (ANPR) in the **Federal Register** on April 27, 2006 (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 Forest Service's (FS) 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 utilized the comments received from the ANPR extensively in the development of the proposed and final rule.

Proposed Rule: The BLM published a proposed rule in the **Federal Register** on December 11, 2007 (72 FR 70376). The comment period for the proposed rule ended on February 11, 2008. The purpose of the proposed rule was to provide members of the public an opportunity to comment on the BLM's proposal to update the linear rent schedule, as described in the Act. The BLM received twelve responses to the proposed rule, including comments on six specific questions posed there. The BLM utilized the comments received on the proposed rule extensively in the development of the final rule.

Previous (1987) 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 used these same schedules to charge rent for rights-of-way across NFS lands. The update to these previous schedules contained in this final rule also affects the FS and users of NFS lands.

The 1987 rent schedule was developed to set fair market rent and minimize 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 established 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 1987 rent schedule did not apply to Alaska and Hawaii; however, the rent schedule in this final rule applies to all 50 states and the commonwealth of Puerto Rico. Linear right-of-way rental fees in Alaska were previously 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 was assigned to one of the eight zone values, based on average land values in the county: lower-value counties were assigned lower-numbered zones. The eight zone values contained in the 1987 schedule were set at \$50, \$100, \$200, \$300, \$400, \$500, \$600, and \$1,000 per acre. A county's zone value was 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 was multiplied by the total acreage within the right-of-way. The formula for zone rent was:

$$\text{Zone rent} = (\text{zone value}) \times (\text{impact adjustment}) \times (\text{Treasury Security Rate}) \times (\text{annual adjustment factor})$$

The zone value term in the formula was the land value that was established for each of the eight zones. The zone values established in 1987 were never updated, although it is generally recognized that land values increased significantly in most areas from 1987 to the present.

The impact adjustment term (or encumbrance factor) in the formula reflected 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 were considered as having a greater surface disturbance impact on the land, and were 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 were adjusted to 70 percent of the zone value.

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

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

BLM Right-of-Way Program and Revenues: The BLM administers 96,000 rights-of-way, of which 66,000 are authorized under FLPMA and 30,000 are authorized under the MLA. However, only 48,600 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 approximately \$20.6 million in right-of-way rental receipts for fiscal year 2007. This total includes receipts from both linear and site-type rights-of-way. Seventy-seven 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 2007)
Nevada	\$4,386,150
Wyoming	4,086,382
California	3,210,892
New Mexico	2,669,556
Arizona	1,408,414
Total	15,761,394

Rent receipts from communication uses, which have their own rent schedule, totaled approximately \$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 \$9 million.

In fiscal year 2007, the BLM collected \$6.5 million total rent for 12,545 linear rights-of-ways using the previous schedule. Of this amount, only 133 bills (for \$52,400) were for rental payment periods (the length of time for which the holder is paying rent) of less than 1 year. The largest number of bills (5,864) was issued for one-year rental payment periods. The rent collected from these one-year bills totaled \$4,781,000 (\$815 per bill) and included approximately \$852,000 for linear rights-of-way located in high value areas, such as in Clark County, Nevada, near the city of Las Vegas. The rent for these bills was

generated using a similar methodology as the linear rent schedule, but was calculated using higher land values supported by appraisal data (used to develop “unique zones” with annual per acre rent values ranging from \$280 to \$6,000). Another 4,993 bills were issued for \$133,172, covering a 5-year rental payment period. The average 5-year bill totaled \$27, or less than \$6 per bill on an annual basis. Lastly, a total of \$89,000 was billed for rental payment periods of between 6 and 30 years.

To summarize, in fiscal year 2007 the BLM collected a total of \$20.6 million in right-of-way rent receipts, but of that only \$5.6 million was calculated using the previous Per Acre Rent Schedule. Another \$852,000 was calculated using similar methodology as the Per Acre Rent Schedule, but was calculated using 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 2007 were for multi-year periods of 2 years or more.

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 at 43 CFR 2806.20 promulgated by the BLM through this final rule. To enhance consistency between the BLM and the FS, the FS has indicated that it will incorporate some of the procedural or otherwise nonsubstantive changes into its directive system. The FS will be publishing a notice of its adoption of BLM’s rental schedule pursuant to this rule and its incorporation of other changes in subpart 2806.

II. Final Rule as Adopted and Response to Comments

Part 2800 Rights-of-Way Under FLPMA

The BLM is amending the Per Acre Rent Schedule in its right-of-way regulations in 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 previous 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. 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 final rule makes minor amendments to parts 2800 and 2880 to bring the previous regulations into compliance with the statutory rent schedule changes. Finally, there are a number of minor corrections and changes in the final rule that are not directly related to the rent schedule. These changes are limited in scope and address trespass and the new rental payments, land status changes, annual rental payments, MLA hardship provisions, and reimbursements of monitoring costs and processing fees. These latter items correct some errors in the previous regulations and clarify others. This final rule:

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

(2) Provides 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) Provides for an annual rent payment term when the annual rent for non-individuals is \$500 or more;

(4) Provides 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) Provides for a limited phase-in provision to all holders for calendar year 2009, and, a possible additional phase-in period upon revision of the rent schedule under sections 2806.22(b) and 2885.19(a);

(6) Revises 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 III of FLPMA;

(7) Amends 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) Amends 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, expire on December 31 of the final year of the grant; and

(9) Amends 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.

We received many comments on the proposed rule that addressed issues common to both the part 2800 and part 2880 regulations. So as not to be redundant, we address the comments only in the section they pertain to in the part 2800 regulations. Comments that specifically address the part 2880 regulations are discussed in that section of the preamble.

Subpart 2805—Terms and Conditions of Grants

The BLM is making two minor amendments in 2 sections in subpart 2805, which addresses the terms and conditions of FLPMA right-of-way authorizations.

Section 2805.11 What does a grant contain?

Previous section 2805.11(b)(2) stated 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, to establish the rental period for grants. Expiration of 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. Previous section 2806.23(b) and final section 2806.24(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, under previous section 2805.11(b)(2), a 3-year grant actually had a term period of 2 years plus the time period remaining in the calendar year of issuance. A 2-year grant had a term period of 1 year plus the time period remaining in the calendar year of issuance. Depending on when the grant was issued, the actual term could have been just over 2 years for a 3-year grant and could have been just over 1 year for a 2-year grant. Under the final rule, all grants, except those issued for a term of 3 years or less and those issued in perpetuity, expire on December 31 of the final year of the grant. The changes to this section allow holders to use short-term grants for the full period of the grant. For example, if a 3-year grant is issued under the final

rule on October 1, 2008, it would expire on September 30, 2011, instead of December 31, 2010, under the previous rule. If a 2-year grant is issued under the final rule on October 1, 2008, it expires on September 30, 2010, instead of December 31, 2009, under the previous rule. In most cases, the BLM would assess a one-time rental bill for the term of the grant, which would reduce any administrative impact which might otherwise result from this change. We received no comments on the proposed changes to this section, and the final rule adopts the proposed section without change.

Section 2805.14 What rights does a grant convey?

Previous section 2805.14(f) stated that you had a right to assign your grant to another, provided that you obtained the BLM's prior written approval. The BLM proposed adding 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 this 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). We received no comments on the proposed changes to this section and the final rule adopts the proposed section without change.

Subpart 2806—Rents

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

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

Previous section 2806.14 identified those circumstances where a holder or facility is exempt from paying rent. None of the previous circumstances change under the final rule. We have, however, added a provision (final 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 include the assessment

of rent for use of the public land, and possible additional penalties 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. Current section 2888.10(c) states that the BLM will administer trespass actions for MLA grants and temporary use permits (TUPs) as set forth in sections 2808.10(c) and 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 final rule removes the existing 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)). We received no comments on the proposed changes to this section and the final rule adopts the proposed section without change.

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 annual 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 4 factors: The per acre zone value multiplied by the encumbrance factor multiplied by the rate of return multiplied by the annual adjustment factor. The following discussion explains how the BLM adjusted these factors in the previous and proposed Per Acre Rent Schedule to arrive at the Per Acre Rent Schedule in the final 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 final rule retains the use of a schedule

and no alternative rental fee options were 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 provides average per acre land and building values by county, or other geographical areas, for each state. The land values are reported individually for cropland (including irrigated and non-irrigated cropland), woodland, pastureland, and rangeland, and an “other” category that includes non-commercial, non-residential building lots, wasteland, and land with roads and ponds. The average per acre land and building values do not include any value for the crop, forage, or woodland products produced from the land.

The NASS data in the Annual Report, as compared to the data in the NASS Census (see previous paragraph), includes average per acre values for cropland, pastureland, and farm real estate, but only on a regional or statewide basis, and not on a countywide basis. Another difference between the Annual Report and the NASS Census is the absence of any data for Alaska, Hawaii, and Puerto Rico in the Annual Report. You can find more detailed information about the NASS Census and the Annual Report 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.

In the development of the proposed rule, the BLM generally agreed with the commenters on the ANPR that supported the use of the NASS Census data to determine the average per acre value for each county, except for the commenter that supported its use so long as agricultural uses are not reflected in the land values used. 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. However, the NASS county per acre land and building value data is reflective of the types of agricultural uses generally occurring in that county, including land value data reported for cropland (including irrigated and non-irrigated cropland), woodland, pastureland, and rangeland, and an “other” category that includes non-commercial, non-residential building lots, wasteland, and land with roads and ponds. Land administered by the BLM and FS have many of the same agricultural values (grazing, commercial timber production, woodland and vegetative sales (Christmas trees, firewood, mushrooms, pine nuts, seed crops from native species, etc.)). The average per acre land and building values do not include any value for the crop, forage, or woodland product produced from the land. In the proposed rule, we further explained that 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. 6231). 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 provided 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 either the proposed or final rule.

The proposed rule used the entire average per acre land and building value (by state and county) from the 2002 NASS Census to place the county or geographical area into the proper zone value in the rent schedule. We used the entire average per acre land and building value to be consistent with how Congress used the same data in determining annual per acre rent for organizational camps located on NFS lands as described above. We also used the entire per acre land and building value from the NASS Census because both BLM and FS lands have many of the same agricultural values reflected in the NASS Census data.

The BLM received several comments on the proposed rule’s use of the entire average per acre land and building value (by state and county) from the NASS Census to place the county or geographical area into the proper zone value in the rent schedule. The majority of the commenters stated that the average per acre land and building value should be reduced to remove land with buildings or other improvements, but offered no recommendations on how this should be accomplished. Some of the commenters stated that irrigated cropland should also be removed from the average per acre land and building value, pointing out that in most cases the average per acre value of irrigated land is significantly higher than non-irrigated land. These commenters recommended reducing the average per acre land and building value in the NASS Census by 50 percent, but offered no data to support a 50 percent reduction, except to state that lands administered by the BLM and FS are not used for irrigated cropland production, nor do they contain rural farm buildings, and therefore, the average per acre land and building value should be reduced by at least 50 percent.

We agree that the average per acre land and building value for each county should be reduced by an amount that

reflects the value of irrigated cropland and land encumbered by buildings because BLM- and FS-administered lands do not include these land categories. The BLM consulted with officials from the NASS on an appropriate methodology to arrive at this figure. The NASS advised us that this calculation can be accomplished by comparing the total value of irrigated acres and acres in the "other" category, to the total value of all farmland acres. In 2002, there were a total of 938,300,000 acres of rural farmland, composed of 434,200,000 acres of cropland (50,300 acres irrigated); 395,300,000 acres of pasture/rangeland (5,000,000 acres irrigated); 75,900,000 acres of woodland; and 32,900,000 acres in an "other" category (roads, ponds, wasteland, and land encumbered by non-commercial/non-residential buildings). In 2007, the average per acre value of all land in all categories equaled \$2,160 for a total farm real estate value of \$2,026,728,000,000. This compares to an average per acre land value of \$4,736 for all irrigated cropland (a total value of \$261,900,000,000 for the 55.3 million acres of irrigated cropland) or approximately 12.9 percent of the total value of all farmland. Thus, to eliminate the irrigated cropland value from the average per acre land and building value of each county, a 13 percent reduction is necessary.

To determine a similar value for the "building" component of the average per acre land and building value is more difficult, since only the total number of acres in the "other" category is known (32.9 million acres, which includes acres encumbered by roads, ponds, non-commercial/non-residential buildings, and wastelands). In addition, unlike the average per acre values that have been determined by NASS for pastureland/rangeland (\$1,160), all cropland (\$2,700), irrigated cropland (\$4,736) and all farm real estate (\$2,160), the average per acre value for the "other" category is not available. However, since the lands in this category are basically non-productive, their average per acre value is likely less than the average per acre value for pastureland/rangeland (\$1,160). Even so, if all 32.9 million acres were valued at \$1,160 per acre, the total value of all lands in the "other" category would equal \$38,164,000,000, or less than 2 percent of the total value of all farm real estate. If all lands in the "other" category are valued the same as irrigated cropland (\$4,736), their total value would still only be 7.7 percent of all farm real estate. Therefore, in the final rule we reduced the average per acre land and building value by 20

percent (a 13 percent reduction for all irrigated acres and a 7 percent reduction for all lands in the "other" category which includes all improved land or land encumbered by buildings) to eliminate the value of all land that could possibly be encumbered by buildings or which could possibly have been developed, improved, or irrigated.

One commenter suggested that the value for non-irrigated cropland should also be deleted from the average per acre land and building value because of its commercial nature and its dissimilarity to public and NFS lands. The BLM disagrees with this comment. In the 2007 Annual Report, the NASS provided the average value per acre of non-irrigated land in 20 states, including most of the states in the west with large acreages of public and NFS lands, except for the states of Arizona and Nevada where there is very little cropland that is not irrigated. The average value per acre of non-irrigated land is \$1,963, and the average value per acre of pasture land in these same 20 states (excluding Arizona and Nevada) is \$1,976. If the average per acre pastureland values were included for Arizona and Nevada, the average value per acre of pasture land for all 22 states is \$1,926. Thus, there is little difference in the mid-western and western states between the average per acre values of non-irrigated cropland and pastureland/rangeland. In the eastern United States, Federal land holdings, including NFS lands, have largely been acquired from the private sector (primarily farm real estate) and would likely fall into the same land categories covered by the NASS Census. As a result, no further reductions to the average per acre land and building value (other than the 20 percent reduction discussed above for irrigated lands and buildings) are made in the final rule.

In the ANPR the BLM requested comments regarding whether the proposed Per Acre Rent Schedule should split some states and counties into more than one zone. The BLM received three ANPR comments addressing 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. In the proposed rule, the BLM did not split any county into more than one zone because there was no published data, easily obtainable, that would support making such a split. We received one comment on the proposed rule suggesting that multiple zones be established where land values vary greatly within a single county. However, the commenter did not indicate how such variations in land values could be easily obtained or identified within each county entity. The BLM believes that it is not possible to make easy or accurate determinations of variations in land values within each county, and therefore the final rule does not split any county into more than one zone.

The BLM also requested in the ANPR comments regarding whether the proposed 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. As a result, we proposed that the schedule apply to Alaska since the NASS Census does include average per acre land and building values for 5 Alaska areas: Fairbanks; Anchorage; Kenai Peninsula; Aleutian Islands; and Juneau. These NASS data produce a reasonable per acre rental value and are comparable to the per acre rental 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 5 areas, and therefore we specifically asked 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 5 Alaska areas in the NASS Census. For example, the NASS Census average per acre land and building 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 and building value for the Anchorage "area" could apply to all public lands administered by the BLM Anchorage District Office, and so forth. Another approach, which both the BLM and the FS prefer, would be to identify specific geographic or management areas and apply the most appropriate per acre land and building value from the 5 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. The proposed rule stated that the FS planned 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.

The BLM received 2 comments on how the NASS Census data should be applied to public and NFS lands in Alaska. Both commenters generally supported the methodology of the proposed per acre rent schedule (with minor exceptions), but varied slightly in the geographical application of the five NASS Census areas for Alaska. One commenter agreed with the proposal of using the NASS Census data for the Kenai Peninsula for all NFS lands in Alaska, except for NFS lands located in the Anchorage and Juneau area. The commenter stated that for NFS lands located in the Municipality of Anchorage, the NASS Census data for the Anchorage area should apply, and for NFS lands in the downtown Juneau area, the NASS Census data for the Juneau area should apply. For the BLM, the commenter proposed that the NASS Census data for the Kenai Peninsula (Zone 4) apply to all public lands within the BLM Anchorage District boundaries, except for public lands in the Anchorage (Zone 6 in the proposed rule; Zone 5 in the final rule due to the 20 percent reduction in the average per acre land and building value—see discussion above), Juneau (Zone 11), and the Aleutian Island Chain (Zone 1) areas. The commenter said that for public lands located in the Municipality of Anchorage, the NASS Census data for the Anchorage area (Zone 5 in the final rule) should apply and for public lands in the downtown Juneau area (Juneau voting precincts 1, 2, and 3), the NASS Census data for the Juneau area (Zone 11) should apply. For public lands in the Aleutian Island Chain, the NASS Census data for the Aleutian Islands Area (Zone 1) should apply. In addition, the NASS Census data for the Fairbanks Area (Zone 3) should apply to all public lands within the BLM Fairbanks District boundaries. The commenter stated that these zone definitions and values would be consistent with both the suggestion in the proposed rule and the general fee schedule previously developed by the Appraisal Services Directorate (ASD),

Alaska, for the BLM and the United States Fish and Wildlife Service. The BLM agrees with the commenter's suggestions because these zone definitions and values closely match previous rent schedules/values developed by the ASD for these same geographical areas. Therefore, in the final rule the BLM will apply the NASS Census data for Alaska to the geographical and administrative areas as follows:

Aleutian Islands Area—all lands within the Aleutian Islands Chain—Zone 1;
Fairbanks Area—all lands within the BLM Fairbanks District boundaries—Zone 3;
Kenai Peninsula Area—all lands within the BLM Anchorage District boundaries excluding the Aleutian Islands Chain, the Anchorage Area, and the Juneau Area—Zone 4;
Anchorage Area—all lands within the Municipality of Anchorage—Zone 5; and
Juneau Area—all lands within downtown Juneau (Juneau voting precincts 1, 2 and 3)—Zone 11.

The second commenter, while disagreeing with some of the individual elements in the formula, stated that the rent formula, when taken as a whole, is well structured and should be extended, as described, to Alaska. This commenter did note, however, that the 2002 appraisal completed for the Trans-Alaska Pipeline System (TAPS) right-of-way set a \$391 per acre land value for Federal lands north of the Yukon River and suggested that the BLM use this as justification to place these lands into Zone 2 instead of Zone 3, as proposed. We do not dispute the per acre value of Federal lands north of the Yukon River as determined by the 2002 TAPS appraisal. We do, however, note that in arriving at an annual per acre rental value for these lands, the 2002 TAPS appraisal utilized an encumbrance factor of 100 percent (later reduced to approximately 86.49 percent) and an 8 percent rate of return. When taken together, these components of the TAPS appraisal produced an annual per acre rental value of approximately \$31 (later reduced to \$27) for Federal lands north of the Yukon River and an average per acre rental value of approximately \$35 (later reduced to \$30) for all Federal lands along the TAPS corridor. In comparison, the proposed rent schedule would have generated an annual per acre rental value of \$32.35 in 2002, while the final rule would have generated \$26.35. Therefore, the BLM agrees with the commenter, that while issue can be taken with individual elements of the final per acre rent

schedule, when taken as a whole, the schedule is well constructed and produces a reasonable per acre rent for all zones. In the final rule, the TAPS will be assessed Zone 3 rates for all public land acres within the BLM Fairbanks District boundaries, and Zone 4 rates for all public land and NFS land acres within the BLM Anchorage District boundaries and the Chugach National Forest.

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 proposed rule stated that the FS planned 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. The BLM included this same amount (\$5,866 per acre in 2002) for Puerto Rico in the proposed rule for use by the BLM in the event that the BLM were to issue and administer future linear authorizations in Puerto Rico (for example, a MLA grant which involved lands administered by two or more Federal agencies could be issued/administered by the BLM). We received no comments on this issue and made no changes to the final rule.

Per Acre Zone Values

The 1987 linear rent schedule contained eight separate zones representing average per acre land value from \$50 per acre to a \$1,000 per acre. The schedule contained 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 were in one of the eight zones based on their estimated average per acre land value. The lone exception was Coconino County, Arizona, where the area north of the Colorado River was in one zone, and the area south of the river was 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 was increased from the previous 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

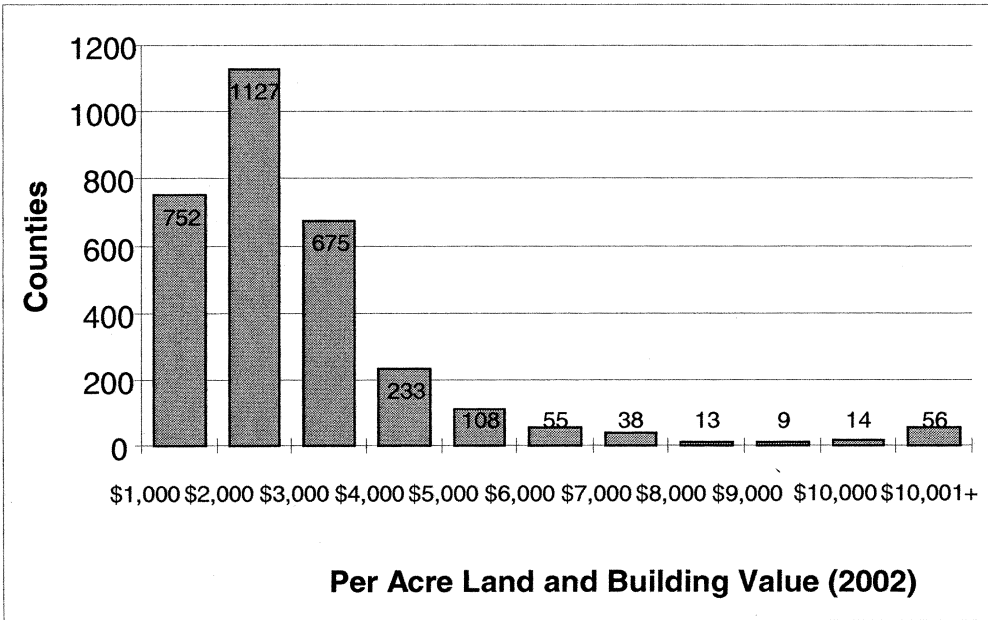
the 2002 NASS Census, the county land and building value per acre ranged from a low of \$75 to a high of \$98,954. To accommodate such a wide range in average per acre land values, the BLM proposed 2 zones with \$250 increments, 3 zones with \$500 increments, 1 zone with a \$1,000 increment, 1 zone with a \$2,000 increment, 1 zone with a \$5,000 increment, 2 zones with \$10,000 increments, 1 zone with a \$20,000 increment, and 1 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 rule’s 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 the number of zones and/or the dollar value per zone. The proposed rule allowed adjustments to the number of zones and/or the dollar value per zone after the publication of every other NASS Census (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. In the proposed rule, the BLM specifically asked for comments on whether 100 percent of the counties should be covered by the per acre rent schedule.

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



The BLM received several comments that supported the number of zones, the zone values, and the placement of all NASS counties within the appropriate zone value. One commenter encouraged the BLM and the FS to verify that the zone values reflect actual undeveloped, non-irrigated land values in rural areas of the country adjacent to the public and NFS lands, to ensure that the land values within each zone are appropriate, and the zones assigned to different counties are accurate. We believe that we have addressed this concern by removing all irrigated land and land encumbered by buildings from the calculation of land value and reducing the average per acre land and building values by 20 percent from those shown in the proposed rule. Even with this

reduction, we do not believe that the number of zones or the zone values require adjustment. There are still several counties that would fall into Zone 12, even with the 20 percent reduction.

Another commenter suggested that the BLM should discard the zone brackets entirely and use the actual NASS Census land and building value for each county. The BLM considered this option in the development of the proposed rule, but did not believe it conformed to the Congressional mandate provided in Section 367 of the Act to revise the existing schedule by state, county, and type of uses to reflect current land values in each zone. The commenter also suggested that in lieu of using the actual NASS Census value for

each county, the BLM should utilize the midpoint of the zone value to base its calculations instead of the upper limit value of each zone. Again, the BLM considered this option in the development of the proposed rule, but did not adopt it because this calculation change would have been significantly different from the methodology used in the previous schedule (which utilized the upper zone amount and not the midpoint in making the per acre rental calculations) and its use would have generated significantly lower per acre rent amounts, while land values have generally increased. As a result, we made no adjustments to the number of zones in the final rent schedule, the zone amounts, or the methodology used

in the calculation of the per acre rent for each zone.

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 (based on 80 percent of the 2002 NASS Census per acre land and building value for each county) are listed for informational purposes at the end of this final rule. Most of the areas subject to the 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 rule, all such areas are referred to as counties.

Encumbrance Factor

The BLM proposed an encumbrance factor (EF) of 50 percent for all types of linear right-of-way facilities. This is a change from the previous rule where the EF for roads and energy-related pipelines and other facilities was 80 percent and the EF for telephone and electrical transmission facilities was 70 percent. The proposed 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 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 $\times$ 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 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 $\times$ 40 percent $\times$ rate of return).

Two comments received on the ANPR 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 affect 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 ANPR

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 ANPR commenter encouraged the 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.

In preparing the proposed rule, the BLM reviewed several appraisal reports (prepared by the DOI's Appraisal Services Directorate) for right-of-way facilities located on Federal lands. These appraisal reports 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 BLM grant-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. In the proposed rule, the BLM specifically asked for comments regarding the proposed use of a 50 percent EF,

especially since this was a reduction from the 80 percent and 70 percent EFs used in the previous per acre rent schedule.

We received many comments on the proposed rule supporting the reduction of the EF to 50 percent from the 80 percent and 70 percent in the previous per acre rent schedule. A few commenters specifically stated that the EF should be limited in all cases to no higher than 50 percent. One commenter stated that the BLM has traditionally appraised the acquisition of non-exclusive road easements (the equivalent of a BLM right-of-way) using a 50 percent encumbrance factor and that a maximum 50 percent EF should be used whether or not the EF is applied to the upper limit of each zone value or the mid-point value of each zone. One commenter suggested that the EF should be reduced to as little as 10 percent, arguing that a transmission facility located on public lands devalues the land much less than would an easement on private land and that the rights obtained under a grant are also less than those obtained under an easement. Another commenter, while supporting an EF of 50 percent, believed that the final rule should provide holders the option to seek lower EFs via an appraisal. In addition, one commenter suggested that the EF be reduced below 50 percent in those cases where a new right-of-way is granted within an existing road right-of-way or patent reservation for roads or utility purposes.

The BLM agrees with the commenters that state that there are situations and circumstances where an EF of less than 50 percent may be appropriate, whether due to the type of facility, the rights obtained or granted, the impact of the facility on the land, or the co-location of multiple facilities within the same utility corridor. However, there is convincing evidence of situations where an EF greater than 50 percent is warranted. In fact, for large right-of-way facilities, such as interstate pipelines and electrical transmission lines greater than 138 kilovolts in size, the annual rent or one-time easement payment is typically determined using 100 percent of the land value (100 percent EF). These major right-of-way facilities not only encumber the greatest number of acres, but can have significant and continuing impacts on public land resources, including impacts to visual, open space, wildlife, vegetative, cultural, recreation, and other public land resources. In addition to the documented cases cited above supporting EFs greater than 50 percent, two articles published in a professional right-of-way journal also show that a 50

percent EF is indicative of a balanced-use by both the land owner and right-of-way/easement holder (see Donald Sherwood, Easement Valuation, *Right-of-Way Magazine*, May/June 2006 at 33). More telling are several quotes from utility company officials stating that the typical amount of compensation for permanent easements is 50 percent of the underlying land value, but that this amount can increase up to 100 percent depending on the size of the transmission line or right-of-way facility being sited (see William R. Lang and Brett A. Smith, Valuing a Gas Pipeline Easement, *Right-of-Way Magazine*, September/October 1998 at 32). 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, or to allow the holder the option of completing an appraisal that may establish a lower EF would be counter-productive to the purpose of using a schedule in the first place, i.e., 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. (We note that under this final rule the holder has the option to complete an appraisal report to determine one-time rent for perpetual grants or easements under sections 2806.25, 2806.26, and 2885.22. In these cases, involving lands to be transferred out of Federal ownership, the appraisal report could establish an EF lower than 50 percent (see section 2806.25(d)). In determining an appropriate EF for the final rule, the BLM has also given consideration to the fact that the BLM grants rights-of-way for a specified term, usually 20 to 30 years and that the rights granted are subject to renewal, relinquishment, abandonment, termination, or modification during the term of the grant. We 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 and published information, the BLM has determined that a 50 percent EF is a reasonable and appropriate component for use in the rent formula for linear right-of-way facilities located on public lands.

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 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 use a "safe rate of return" 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 previous rent schedule was 6.41 percent, which was the 1-year Treasury Securities "Constant Maturity" rate for June 30, 1986. In response to the ANPR, two commenters stated that this rate of return is an acceptable rate of return for right-of-way uses on public lands. Another ANPR 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, the commenter noted, 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 ANPR commenters said that this approach would provide for a current rate of return, while avoiding abrupt changes.

Given the above considerations, the BLM proposed that an initial rate of return based on the 10-year average (1992–2001) 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 BLM chose the 10-year period from 1992–2001 since it was the

10-year period immediately preceding the establishment of the 2002 base rent schedule. The "initial" rate in the proposed rule (6.47 percent) would have been effective through 2011, and then would have adjusted automatically to the then-existing 10-year average (2002–2011) 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 have allowed 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 were not available. In the proposed rule, the BLM specifically asked for comment regarding the method that we proposed to establish the initial rate of return and how we proposed to update it every ten years.

We received several comments in support of the proposed 6.47 percent rate of return and the use of the 10-year average of the U.S. 30-year Treasury bond yield rate to establish the initial rate of return. However, two commenters suggested using more current rates: One recommended using the one-year Treasury bill rate, while the other recommended using the most current 30-year Treasury bond yield. The BLM agrees that we should use the most current rates, so that the rate of return reflects the most recent value of money, but a 10-year average is more appropriate than a rate selected from one point in time. As a result, in the final rule, the BLM revised the rate of return downward from 6.47 percent (the 10-year average from 1992 to 2001 of the 30-year Treasury bond yield) to 5.27 percent, which is the most current 10-year average (1998–2008) of the 30-year and 20-year Treasury bond yield rate.

The BLM also agrees with the commenter who stated that a periodic adjustment of the T-bill rate, as proposed in section 2806.22(c), would lead to uncertainty in rental fees, which would have a negative impact on utilities and customers and duplicate the changes reflected in the GDP index. The commenter stated that land values tend to move in opposite directions to the T-bill rate, so including this variable in the formula could lead to overly-large rental rate increases when compared to other economic forces, instead of reflecting current land values as directed by the Act. The BLM agrees and since the rate of return is established by this rule, we will not adjust the 5.27 percent rate of return in the final rule except through new rulemaking.

2002 (Base Year) Per Acre Rent Schedule

Based upon the above discussion establishing the final per acre zone

values, encumbrance factor, and rate of return, 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)	Rate of return (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 IPD-GDP
Zone 1	\$250	50	5.27	\$6.59
Zone 2	\$500	50	5.27	13.18
Zone 3	\$1,000	50	5.27	26.35
Zone 4	\$1,500	50	5.27	39.53
Zone 5	\$2,000	50	5.27	52.70
Zone 6	\$3,000	50	5.27	79.05
Zone 7	\$5,000	50	5.27	131.75
Zone 8	\$10,000	50	5.27	263.50
Zone 9	\$20,000	50	5.27	527.00
Zone 10	\$30,000	50	5.27	790.50
Zone 11	\$50,000	50	5.27	1,317.50
Zone 12	\$100,000	50	5.27	2,635.00

As discussed above, the most recent NASS Census data available is for calendar year 2002 and those data, in conjunction with the final per acre zone values, encumbrance factor, and rate of return, are used to develop the initial or base Per Acre Rent Schedule. In summary, final section 2806.20 explains that the base 2002 Per Acre Rent Schedule will be adjusted annually in accordance with section 2806.22(a) and revised at the end of each 10-year period (starting with the base year of 2002) in accordance with section 2806.22(b). These adjustments to the 2002 Per Acre Rent Schedule, as well as the Per Acre Rent Schedule for calendar years 2008 through 2015, are discussed below.

Section 2806.20 further explains that counties (or other geographical areas) would be assigned to an appropriate zone under section 2806.21. The reference to proposed section 2806.22(c) has been removed from final section 2806.20 because proposed section 2806.22(c) has not been adopted in the final rule. Proposed section 2806.22(c) allowed for the rate of return to be adjusted at the end of each 10-year period. In the final rule, the rate of return will remain at 5.27 percent unless revised through new rulemaking. The reasons for this change are provided in the "Rate of Return" section above, as well as in final section 2806.22 below.

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) are assigned a county zone number and per acre zone value in the Per Acre Rent Schedule based upon 80 percent of their per acre land and building value published in the Census of Agriculture by the NASS (see discussion above regarding this 80 percent figure). The initial assignment of counties to the zones will cover years 2006 through 2010 of the Per Acre Rent Schedule and is based on data contained in the most recent NASS Census (2002). We use the year 2006 as the initial year for the assignment of counties because it takes 18 months for the NASS to compile and publish Census data, and in the final rule we provide 18 months of advanced notice prior to any possible re-assignment of counties using new NASS Census data (for a total of 3 years). Therefore, the initial assignment of counties based on the 2002 NASS Census data could not

have occurred until 2006. For example, San Juan County, New Mexico, has a 2002 NASS Census per acre land and building value of \$324. Since 80 percent of this amount (\$259) falls between \$251 and \$500, San Juan County is assigned to Zone 2 on the Per Acre Rent Schedule for the 5-year time period from 2006 through 2010. This section also explains that subsequent re-assignments of counties are possible every 5 years (2011, 2016, 2021, 2026, and so forth) following the publication of the NASS Census.

As discussed previously, we received many comments requesting a reduction in the NASS Census per acre land and building value. However, several commenters also stated that the re-assignment of counties each five-year period with less than one year's notice would expose utility and pipeline companies to frequent and potentially unpredictable fee adjustments. Other commenters stated that utility companies needed more advance notice of any re-assignment of counties to new zones on the rent schedule than the proposed rule allowed (less than one year) to allow adequate planning, budgeting, and recovery of costs associated with potentially large fee increases. The BLM agrees with the commenters that it is reasonable to allow additional time between the publication of the NASS Census data and any re-assignment of counties to their proper rental zones to allow companies to adjust budgets and recover

costs associated with the increases. We considered several time periods (from 1 to 5 additional years) and concluded that 1 additional year is sufficient advance notice to plan, budget, and recover any additional costs associated with the re-assignment of counties. As a result, we used the year 2006 as the initial year for the assignment of counties based on the 2002 NASS Census data (see above discussion). Likewise, the next scheduled NASS Census will be for calendar year 2007, but the data will not be published until approximately June 2009. Any re-assignment of the counties under the proposed rule would have occurred in rental year 2010. However, in the final rule, the re-assignment of counties will occur in year 2011, providing a full 18 months of notice as compared to only 6 months of advance notice under the proposed rule. For example, if 80 percent of 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 for calendar years 2011 through 2015. However, if 80 percent of the average per acre land and building value were to drop to \$240, San Juan County would be re-assigned to Zone 1 on the Per Acre Rent Schedule for calendar years 2011 through 2015, instead of calendar years 2010 through 2014, as proposed. Likewise, if 80 percent of the average per acre land and building value were to increase to \$640, San Juan County would be re-assigned to Zone 3 on the Per Acre Rent Schedule for calendar years 2011 through 2015.

In summary, we revised proposed section 2806.21 in the final rule to account for the assignment of counties into the zones on the linear rent schedule based on 80 percent of the average per acre land and building value contained in the NASS Census, instead of 100 percent. In addition, the re-assignment of counties to the zones in the per acre rent schedule has been delayed by one year (as discussed above) to provide adequate time for holders to budget and recover any additional costs that may result from being placed into a higher zone based upon new NASS Census data each five-year period.

The adjusted 2002 NASS Census per acre land and building value for each county and the corresponding zone number in the Per Acre Rent Schedule (based on 80 percent of the NASS Census data) are listed for informational purposes at the end of this final rule.

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

This section explains that the BLM will 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 average annual change in the Implicit Price Deflator-Gross Domestic Product (IPD-GDP) for the 10-year period immediately preceding the year that the NASS Census data becomes available. For example, the average annual change in the IPD-GDP from 1994 to 2003 (the 10-year period immediately preceding the year (2004) that the 2002 NASS Census data became available) is 1.9 percent. This annual adjustment factor is applied to years 2006 through 2015 of the Per Acre Rent Schedule to coincide with the time periods that counties are assigned a county zone number and per acre zone value in the Per Acre Rent Schedule based first on the 2002 NASS Census data (2006–2010) and secondly, on the 2007 NASS Census data (2011–2015). Likewise, the average annual change in the IPD-GDP from 2004 to 2013 (the 10-year period immediately preceding the year (2014) when the 2012 NASS Census data will become available) will be applied to years 2016 through 2025 of the Per Acre Rent Schedule. 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 final rule retains the zone concept as well as the annual price index adjustment.

The previous Per Acre Rent Schedule was adjusted annually by the change in the IPD-GDP index 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 Consumer Price Index—for all Urban Consumers (CPI-U) index increased 85.8 percent for the same period. Because the growth rate for the IPD-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 IPD-GDP as the CPI-U is more

easily available. The commenter said that halving the CPI-U number is in line with the lesser IPD-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 ANPR commenter stated that the IPD-GDP is reported as a national number only and does not reflect any potential regional changes in the price level.

In the proposed rule, we chose the CPI-U because it is one of the most common indexes used by economists and the Federal Government to reflect inflationary and deflationary trends in the economy as a whole. It is also one of the most recognizable and familiar indexes to the American consumer and it can be easily obtained from published sources by both Federal agencies and the American public.

The BLM received several comments on the proposed use of the CPI-U index instead of the IPD-GDP. Nearly all commenters on the proposed rule supported the continued use of the IPD-GDP instead of the CPI-U index. Two commenters stated that the CPI-U only measures inflation felt by consumers and does not include price inflation for other parts of the economy. The commenters stated that the IPD-GDP reflects a much broader range of inflation and is more appropriate to track increases in land values. In addition, several commenters stated that holders whose rental obligations exceed several million dollars annually must have more advance notice (or predictability) of their obligations for proper planning, budgeting, and recovery of these fees.

The BLM made two changes in the annual index adjustment factor from the proposed rule to the final rule. First, we changed the annual index adjustment factor from the CPI-U to the IPD-GDP because we agree with some of the commenters that the IPD-GDP index tracks increases in land values as well as, if not better than, the CPI-U. For example, in the last 5 years when land values have risen nearly 80 percent nationally, the IPD-GDP (which normally lags behind the CPI-U) has increased slightly more than the CPI-U (14 percent to 13.6 percent, respectively). In addition, the IPD-GDP tracks a broader range of economic indicators than does the CPI-U, and is just as easy to track on an annual basis as the CPI-U. Secondly, in order to

provide the predictability requested by several commenters (and which the BLM agrees is necessary), we changed how the annual index factor is calculated and how it is applied in the final rent schedule. In the final rule the annual index adjustment is based on the average annual change in the IPD–GDP for the 10-year period immediately preceding the year (2004) that the 2002 NASS Census data became available (or 1.9 percent). This figure (1.9 percent) can then be applied for calendar years 2006 through 2015 to provide the predictability in the rent schedule requested by many of the commenters.

The BLM will recalculate the annual index adjustment in 2014 based on the average annual change in the IPD–GDP from 2004 to 2013 (the 10-year period immediately preceding the year (2014) when the 2012 NASS Census data will become available) and will apply it to years 2016 through 2025 of the Per Acre Rent Schedule to provide the predictability requested by many of the commenters. In summary, these changes provide the predictability advocated by several commenters and uses an index that better reflects changing land values and other broad indicators of economic trends.

Table 5 shows how the IPD–GDP index has been applied to the 2002 “Base Year” rent schedule (see Table 4) and subsequent years through 2007 to arrive at the final Per Acre Rent Schedules for years 2008 through 2015 (see Table 6). Table 5 is included here only to show how the final Per Acre Rent Schedule (Table 6) was developed. The BLM will not use the per acre rent values shown in Table 5 for any rent calculation purposes. (Rent paid for years 2002–2007 under the previous 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 (2.1 percent IPD–GDP increase from preceding year)	2004 per acre rent (2.9 percent IPD–GDP increase from preceding year)	2005 per acre rent (3.2 percent IPD–GDP increase from preceding year)	2006* per acre rent (1.9 percent IPD–GDP increase—average annual increase from 1994–2003)	2007 per acre rent (1.9 percent IPD–GDP increase—average annual increase from 1994–2003)
Zone 1 \$250	\$6.59	\$6.73	\$6.92	\$7.14	\$7.28	\$7.42
Zone 2 \$500	13.18	13.45	13.84	14.28	14.56	14.83
Zone 3 \$1,000	26.35	26.90	27.68	28.57	29.11	29.67
Zone 4 \$1,500	39.53	40.36	41.53	42.85	43.67	44.50
Zone 5 \$2,000	52.70	53.81	55.37	57.14	58.22	59.33
Zone 6 \$3,000	79.05	80.71	83.05	85.71	87.34	89.00
Zone 7 \$5,000	131.75	134.52	138.42	142.85	145.56	148.33
Zone 8 \$10,000	263.50	269.03	276.84	285.69	291.12	296.65
Zone 9 \$20,000	527.00	538.07	553.67	571.39	582.24	593.31
Zone 10 \$30,000	790.50	807.10	830.51	857.08	873.37	889.96
Zone 11 \$50,000	1,317.50	1,345.17	1,384.18	1,428.47	1,455.61	1,483.27
Zone 12 \$100,000	2,635.00	2,690.34	2,768.35	2,856.94	2,911.22	2,966.54

* Counties are assigned to appropriate zones for calendar years 2006–2010 based upon 2002 NASS Census Data (80% of average per acre land and building value).

We use 2002 as the base year, or beginning point, for the final rent schedule because the most recent NASS Census data is for 2002. The annual index adjustment for calendar years 2003 through 2005 is based on the previous year’s change in the IPD–GDP,

i.e., 2.1 percent, 2.9 percent, and 3.2 percent, respectively. However, in order to provide the predictability suggested by some commenters and as explained above, the annual index adjustment for calendar years 2006 through 2015 is based on the average annual change in

the IPD–GDP for the 10-year period immediately preceding the year (2004) that the 2002 NASS Census data became available, or 1.9 percent. We can therefore extend the Per Acre Rent Schedule into the future through calendar year 2015 as shown in Table 6.

TABLE 6—2008–2015 PER ACRE RENT SCHEDULES

County zone number and per acre zone value	2008* per acre rent (1.9 percent IPD–GDP increase—average annual increase from 1994–2003)	2009 per acre rent (1.9 percent IPD–GDP increase—average annual increase from 1994–2003)	2010 per acre rent (1.9 percent IPD–GDP increase—average annual increase from 1994–2003)	2011** per acre rent (1.9 percent IPD–GDP increase—average annual increase from 1994–2003)	2012 per acre rent (1.9 percent IPD–GDP increase—average annual increase from 1994–2003)	2013 per acre rent (1.9 percent IPD–GDP increase—average annual increase from 1994–2003)	2014 per acre rent (1.9 percent IPD–GDP increase—average annual increase from 1994–2003)	2015 per acre rent (1.9 percent IPD–GDP increase—average annual increase from 1994–2003)
Zone 1 \$250	\$7.56	\$7.70	\$7.85	\$8.00	\$8.15	\$8.30	\$8.46	\$8.62
Zone 2 \$500	15.11	15.40	15.69	15.99	16.30	16.61	16.92	17.24
Zone 3 \$1,000	30.23	30.80	31.39	31.99	32.59	33.21	33.84	34.49
Zone 4 \$1,500	45.34	46.21	47.08	47.98	48.89	49.82	50.76	51.73
Zone 5 \$2,000	60.46	61.61	62.78	63.97	65.19	66.42	67.69	68.97
Zone 6 \$3,000	90.69	92.41	94.17	95.96	97.78	99.64	101.53	103.46
Zone 7 \$5,000	151.15	154.02	156.94	159.93	162.96	166.06	169.22	172.43
Zone 8 \$10,000	302.29	308.03	313.89	319.85	325.93	332.12	338.43	344.86
Zone 9 \$20,000	604.58	616.07	627.77	639.70	651.85	664.24	676.86	689.72
Zone 10 \$30,000	906.87	924.10	941.66	959.55	977.78	996.36	1,015.29	1,034.58

TABLE 6—2008–2015 PER ACRE RENT SCHEDULES—Continued

County zone number and per acre zone value	2008 * per acre rent (1.9 percent IPD–GDP increase—average annual increase from 1994–2003)	2009 per acre rent (1.9 percent IPD–GDP increase—average annual increase from 1994–2003)	2010 per acre rent (1.9 percent IPD–GDP increase—average annual increase from 1994–2003)	2011 ** per acre rent (1.9 percent IPD–GDP increase—average annual increase from 1994–2003)	2012 per acre rent (1.9 percent IPD–GDP increase—average annual increase from 1994–2003)	2013 per acre rent (1.9 percent IPD–GDP increase—average annual increase from 1994–2003)	2014 per acre rent (1.9 percent IPD–GDP increase—average annual increase from 1994–2003)	2015 per acre rent (1.9 percent IPD–GDP increase—average annual increase from 1994–2003)
Zone 11 \$50,000	1,511.45	1,540.17	1,569.43	1,599.25	1,629.64	1,660.60	1,692.15	1,724.30
Zone 12 \$100,000	3,022.90	3,080.34	3,138.86	3,198.50	3,259.27	3,321.20	3,384.30	3,448.60

* Counties are assigned to appropriate zones for calendar years 2008–2010 based upon 2002 NASS Census Data (80% of average per acre land and building value).

** Counties are re-assigned to appropriate zones for calendar years 2011–2015 based on 2007 NASS Census Data (80% of average per acre land and building value).

The annual index adjustment will then be recalculated in 2014 and each subsequent 10-year period based on the average annual change in the IPD–GDP for the 10-year period immediately preceding the year (2014, 2024, 2034, etc.) when the NASS Census data becomes available. For example, the annual index adjustment will next be recalculated in 2014 (when the 2012 NASS Census data becomes available) based on the average annual change in the IPD–GDP from 2004 to 2013 (the 10-year period immediately preceding the year (2014) when the 2012 NASS Census data becomes available) and will be applied annually to the Per Acre Rent Schedules for calendar years 2016 through 2025. In the event that the NASS Census stops being published, or is otherwise unavailable, then the only changes to the rent schedule will be the annual index adjustment (see section 2806.22(a)) until a new rent schedule is developed through rulemaking.

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 (less the 20 percent reduction) 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 to mid 2014, based on current timeframes, any revision would be applicable to the calendar year 2016 rent schedule. Although the NASS Census occurs at 5-year intervals, the revision of the number of zones and the

per acre zone value will occur each 10-year period after publication of the NASS Census data 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.

The one-year delay (2016) in implementing the revised rent schedule based on data from the 2012 NASS Census is a change from the proposed rule, which stated that the revised schedule would be effective in calendar year 2015. We revised the final rule to provide holders with more notice and time to plan, budget, and recover potentially significant rent increases resulting from the revisions to the rent schedule at 10-year intervals. The one-year delay to 2016 in implementing the revised rent schedule based on data from the 2012 NASS Census is also consistent with the one-year delay in the reassignment of counties potentially made each 5 years after the availability of the NASS Census data. The reassignment of counties will be effective for calendar years 2011, 2016, 2021, 2026, and so forth (see the discussion for section 2806.21).

We also revised final section 2806.22 by deleting proposed paragraph (c) which would have adjusted the rate of return after each 10-year period. We removed this provision based on the need (as expressed by several commenters) to provide greater predictability of future rental amounts and to ensure that future adjustments are primarily based on changes in land values and not other economic factors (see the discussion under “Rate of Return”).

The adjustments provided by this section will keep the Per Acre Rent Schedule current relative to average per acre land value as directed by the Act. In addition, since the adjustments provide one additional year of advance notice on county re-assignments (each 5-year period), and one additional year of advance notice on the revision of the number of zones and zone values (each 10-year period), 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?

Final 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 payment period. The final rent calculation methodology is identical to the proposed methodology except for changing the phrase “rental period” to “rental payment period” (the length of time for which the holder is paying rent) to make the rule clearer. An example explaining how the methodology will be applied follows: An existing pipeline right-of-way in New Mexico occupies 0.74 acres of public land in McKinley County and 4.8 acres of public land in San Juan County. The 2002 NASS Census indicates that the average per acre land and building value for McKinley County is \$75 (Zone 1 on the Per Acre Rent Schedule (\$75 × .80 = \$60)) and \$324 for San Juan County (or Zone 2 (\$324 × .80 = \$259) on the Per Acre Rent Schedule). The per acre rent value for calendar year 2008 for Zone 1 is \$7.56 and for Zone 2 it is \$15.11. The 2008 annual rent for the portion of the

right-of-way in Zone 1 (McKinley County) is \$6.05 (0.74 acres (rounded up to 0.8 acres) multiplied by \$7.56 = \$6.05). The 2008 annual rent for the portion of the right-of-way in Zone 2 (San Juan County) is \$72.53 (4.8 acres multiplied by \$15.11 = \$72.53). The total 2008 rent for the entire grant would be \$78.58. Regardless of whether the holder is an individual or business entity, given that the annual rent is \$100 or less, the holder can only pay for the entire remaining term of the grant, or pay rent at 10-year intervals, not to exceed the term of the grant (see section 2806.24).

Final section 2806.23(b) provides for the phase-in of the initial implementation of the Per Acre Rent Schedule by reducing the 2009 per acre rent by 25 percent. 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.

We received two comments on this proposed section. Both commenters suggested that we include the word "payment" when referring to the "rental period" in section 2806.23(a) so that the phrase reads "rental payment period" to denote the length of time for which the holder is paying rent. The commenters stated that some holders may confuse the phrase "rental period" to be the term of the grant instead of the length of time for which the holder is paying rent. We agree that this change improves clarity and have made this change in the final rule.

We received no other comments on this section, but we did request comments in the proposed rule at section 2885.20 on the need for a phase-in provision for FLPMA and MLA grants. As a result of those comments (see discussion for section 2885.20(b)), we have added final section 2806.23(b) which provides for a phase-in of the initial implementation of the Per Acre Rent Schedule by reducing the 2009 per acre rent by 25 percent. In calendar year 2009, all holders will pay 75 percent of the scheduled rental rates, and thereafter, 100 percent of the scheduled rental rates.

The BLM does not expect the rental increases to be financially burdensome for most holders. We believe that several provisions added to the final rule (an additional 1-year advance notice of potentially large rental increases, reducing the NASS Census land and building value for each county by 20 percent, reducing the rate of return by 18.5 percent (from 6.47 percent to 5.27 percent), reducing the threshold from \$1,000 to \$500 for payment of annual rent instead of 10-year rental payments,

and waiving 25 percent of the calendar year 2009 rental rates for all authorization holders), in conjunction with the more flexible rent payment options described in final sections 2806.24 and 2885.21, as well as the existing hardship provision found at section 2806.15(c), will provide appropriate relief from any large, unexpected increases in rent payments that are due to implementation of the revised linear rent schedule.

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

Final 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 \$500 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 \$500, you may pay annually or at 10-year intervals, not to exceed the term of the grant.

Final section 2806.24(a) replaces the rent payment options in previous section 2806.23(a). Previously, only individual grant-holders with annual rent in excess of \$100 had the option to pay their rent annually or at multi-year intervals of their choice. All other grant holders had to 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 pointed out 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 have required 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. One commenter on the proposed rule supported the rent payment periods as proposed, while one commenter said that the \$1,000 threshold is too high and should be set no higher than \$500. The commenter stated that there are more and more "other than individuals" entities that are very small operations for which the proposed regulations can cause a financial hardship. The BLM agrees that the \$1,000 threshold may be excessive for some small business holders who would have to pay nearly \$10,000 (for a 10-year period) if their annual bill were just less than \$1,000. By reducing the threshold to \$500, the maximum 10-year bill would be \$4,990, an amount that may cause less financial hardship to small business operators. Therefore, in the final rule the \$1,000 threshold for payment of annual rent has been reduced to \$500. This change should have positive impacts to small businesses that may not have the necessary capital to make long-term rental payments.

In summary, under final section 2806.24(a), 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 made 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 final rule eliminates the option 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 those holders whose annual rent payment is in excess of \$500. Under the final rule, when this threshold is met, the holder (non-individual) 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 would 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 \$39,166.67 (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 \$500 or less, the holder (non-individual) must pay rent at 10-year intervals, not to exceed the term of the grant. If rent is not paid for the full term, subsequent rental payments will be based on the changes to the rental schedule as described in section 2806.21 (the re-assignment of counties each 5-year period) and section 2806.22 (the annual CPI-U index adjustment and/or the adjustment to the number and value of rental zones each 10-year period), but the \$100 and \$500 thresholds used to determine the eligibility for annual payments by individuals and business entities, respectively, will not be adjusted.

Final 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 have

the option to pay for a 10-year term, a 20-year term, or a 30-year term. No other terms are 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 are available.

(2) *Payments by all others.* If your annual rent is \$500 or less, you must pay rent at 10-year intervals, not to exceed 30 years. Under this section, you have the option to pay for a 10-year term, a 20-year term, or a 30-year term. No other terms are available. If your annual rent is greater than \$500, 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 are available.

Final section 2806.24(b) replaces previous section 2806.23(c), which gave 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 had no other option under previous rules but to pay a one-time payment that many found to be burdensome. Under the 1987 regulations (43 CFR 2803.1–2(a)), holders of grants, including 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 adhere strictly 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 cannot exceed 30 years (see current section 2885.11(a)).

Although the BLM now rarely issue grants in perpetuity, except when the land encumbered by the grant is being transferred out of Federal ownership (see final 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. Final section 2806.24(b) provides rent payment options which are deemed necessary for proper administration of perpetual grants when the land is not being transferred out of Federal ownership. In addition, final 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.

We received two comments of support for the rent payment options in proposed section 2806.24(b). However, a third commenter suggested that holders of perpetual grants should always have the option to make a one-time payment, even if the encumbered land is not being transferred out of Federal ownership. The BLM disagrees with this suggestion because a one-time rental payment for a perpetual grant is not significantly greater (in some cases it could even be less) than a one-time payment for a grant with a term of 30 years. Therefore, it is not in the public's interest, in the case of Federally-owned land, to forfeit possible future revenues for uses (the siting of right-of-way facilities on public land) that may ultimately extend beyond a 30-year time period. These subsequent rental receipts will far exceed the administrative costs of issuing a new rental bill each 30-year period and will continue to provide needed revenues to the U.S. Treasury, and to state and local governments (who receive 50 percent of MLA rental receipts). Final section 2806.24(b) is the same as proposed.

Final section 2806.24(c) is also the same as proposed section 2806.24(c) and previous 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. We received no comments on this section and it remains as proposed.

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(b)) is being transferred out of Federal ownership?

Final 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(b) (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 will 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) from the Per Acre Rent Schedule (5.27 percent); and

(3) CR = annual percent change in rent as determined by the most recent 10-year average of the difference in the IPD–GDP 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(b). 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 will 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 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. This section also explains that you may submit an appraisal report on your own initiative in accordance with paragraph (d).

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 will be determined for perpetual grants (other than an easement issued under section 2807.15(b)) 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) allows 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) from the Per Acre Rent Schedule (5.27 percent); and

(3) CR = annual percent change in rent as determined by the most recent 10-year average of the difference in the IPD–GDP Index from January of one year to January of the following year.

For example, if the most recent 10-year average of the difference in the IPD–GDP index from January of one year to January of the following year is 1.27 percent, and since the rate of return is a standard 5.27 percent, then the overall capitalization rate is 4.0 percent

(5.27 – 1.27 = 4.0). The one-time rental payment for a perpetual right-of-way grant with an annual rent of \$36.63 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.

In the proposed rule, the BLM also considered other methods to determine a one-time rental payment, including an administrative approach similar to previous 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 was reasonable when using the previous per acre rent schedule, it would have generated 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.

The BLM received only a few comments on proposed section 2806.25(a). Most commenters supported the income capitalization approach to determine the one-time rent payment for perpetual grants as reasonable. However, two commenters stated that the “Income Approach” for valuing land is not typically used or allowed under standard appraisal practices. The BLM disagrees with the latter comments since rental receipts for right-of-way uses (especially rental receipts that are specifically based on rural land values as is the case of the Per Acre Rent Schedule) are an acceptable indicator of land values under Federal appraisal standards.

Given the above considerations, the BLM believes that the income capitalization approach is the most reasonable methodology for converting an annual rent payment (with an annual

adjustment factor) to a one-time payment for a perpetual term. The only variable in the final formula is the annual percent change in rent, which could be determined on a case-by-case basis. However, to provide some certainty, and since the Per Acre Rent Schedule already utilizes this component, the BLM believes that using a 10-year average of the annual difference in the IPD–GDP index will normalize this variable and avoid either abnormally high or low values that can result from using a one point-in-time figure. Other than changing the annual index from the CPI–U to the IPD–GDP, to be consistent with the annual indexing used in the final Per Acre Rent Schedule, the only other change to paragraph (a) is the method used to determine the yield rate (or “Y” in the formula). In the proposed rule, the yield rate would have been determined by the most recent 10-year average of the annual 30-year Treasury Bond Rate as of January of each year. In the final rule, the yield rate (Y) used in the income capitalization formula in sections 2806.25(a) and 2885.22(a) is a constant 5.27 percent, again to be consistent with the constant rate of return utilized in the final Per Acre Rent Schedule. As such, the rate of return will not be adjusted in this formula except by new rulemaking, or whenever a separate appraisal report is completed and approved by the BLM under paragraph (d) of this section.

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 final section 2807.15(b). If you make this request, the BLM will treat it as an application for an amendment under current section 2807.20. If the BLM approves your request to change the term of your grant, the BLM will determine the mandatory one-time rental payment as explained in paragraph (a) of this section. We received no comments on this paragraph and made no changes to the final rule, except to change the reference to section 2807.15(c) to 2807.15(b) because of the consolidation of proposed paragraph (c) with existing paragraph (b).

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 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, 80 percent of the average per acre land and building value from the 2002 NASS Census is \$2,854 (Zone 6 on the 2002 Per Acre Rent Schedule or \$79.05 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 \$2,635 (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 final section 2806.25. A few commenters suggested that holders should always have the option to conduct their own appraisal under section 2806.25(d). The BLM agrees with these comments and has therefore revised final section 2806.25(c) to specify that holders may prepare their own appraisal report under section 2806.25(d).

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 appraisal reports 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).

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. If these standards are met, 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). However, if your appraisal report uses a different EF or yield rate from those in the formula in section 2806.25(a) or section 2885.22(a), then the actual per acre land value as determined by the appraisal report must be used in the determination of the one-time rent payment, even if it exceeds the highest per acre land value from the rent schedule.

The BLM specifically requested 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 (5.27 percent—see Table 4) could also change, if the one-time rental payment for a perpetual grant were determined on a case-by-case basis under final paragraph 2806.25(d). 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 \$26.35 per acre rent) and an appraisal report concluded that the 2002 per acre land value is instead \$400 per acre (Zone 2 or a \$13.18 per acre rent), but the appraisal report determines that the EF is 85 percent, then the annual per acre rent would equal \$17.92 (\$400 multiplied by .85 multiplied by 5.27 percent). Similar variations in the final per acre rent value could also occur if the appraisal report were to determine a higher or lower rate of return. In the above example, if the appraisal report determined that the per acre land value is \$400, the EF is 85 percent, and the rate of return is 8 percent (instead of 5.27 percent), then the annual per acre rent would equal \$27.20 (\$400 multiplied by .85 multiplied by 8.0 percent). Once the annual rent is calculated, then the one-time payment would then be determined under section 2806.25(a).

The BLM received several comments on paragraph (d) of this section. Most

advocated that the holder always have the opportunity to conduct an appraisal report under this paragraph, and that the appraisal report consider all factors in arriving at a one-time rental payment. Some commenters also advocated the use of appraisal reports, but with limits on the amount of the EF, i.e., the EF should never exceed 50 percent. Another commenter asked whether the BLM, in lieu of an appraisal report, would be able to utilize a process to determine per acre land values similar to that used in lower value Federal land acquisitions, known as waiver valuations.

Final section 2806.25(d) specifies that when no acceptable market information is available and no appraisal report has been completed for the land transfer action or when the BLM requests it, you must prepare an appraisal report using Federal appraisal standards that explains how you estimated the land value per acre, the rate of return, and the EF. The final rule places no restrictions on the amount of the EF or the rate of return, but will let the market conditions set these amounts (e.g., comparable sales data), which in turn determines the annual rent value and/or the one-time rental payment. The proposed rule would have mandated that the yield rate be determined by using the 10-year average of the most recent 30-year Treasury Bond rate. In the final rule, the yield rate will be determined by current market conditions as documented in the appraisal report. To place arbitrary and artificial limits on any of the market conditions used to determine a fair market value rent would be in violation of Federal appraisal standards (see Addendum Number 3 to DOI's Appraisal Policy Manual).

The BLM will use the final Per Acre Rent Schedule to determine rent for all linear facilities (except as provided by sections 2806.25, 2806.26, and 2885.22), even when those facilities occupy minimal acreage on low value land. We do not foresee any case where "waiver valuations" would be appropriate for use in determining rent for linear facilities, as suggested by one commenter, although this process is available to BLM offices to determine (minimum) rental values for non-linear facilities located on small and/or low valued acreages (see section 2806.50).

Sections 2806.25(c) and (d) replace sections 2806.20(c) and (d) of the previous 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 10 or more times the rent from the

schedule. We made these changes in the final rule 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(b) 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(b). If you make this request, the BLM will treat it as an application for an amendment under current section 2807.20. Under the final rule, if the BLM approved your request to convert your term or perpetual grant to a perpetual easement, the BLM will 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). A new addition to this paragraph in the final rule allows you to submit an appraisal report on your own initiative in accordance with 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(b). The BLM has worked closely with its right-of-way customers and holders to develop an easement document (and policy) similar to the easement document that a utility company might acquire across private land. Under this policy, easements (similar to easements that utility companies would acquire for similar purposes across private land) will only be issued to you when land your grant encumbers is to be transferred out of Federal ownership. Since in these cases the BLM will not administer the easement (because the land your easement encumbers will 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 will 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).

In the proposed rule, the BLM asked for specific comments on the need for perpetual easements when encumbered lands are to be transferred out of Federal ownership as well as whether the BLM has authority to issue a term easement under the MLA in those circumstances when encumbered land is to be transferred out of Federal ownership.

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. On the other hand, 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 do provide for the procedural safeguards of 5 U.S.C. 554 in the event of suspension or termination of the authorization. However, under the MLA the procedural safeguards of 5 U.S.C. 554 apply to all grants (see 43 U.S.C. 185(o)(1)), whereas, under FLPMA, these safeguards only apply to those authorizations considered to be easements (43 U.S.C. 1766).

Several commenters stated that permanent easements are necessary to protect their facilities when encumbered lands are transferred out of Federal ownership. Other commenters cited instances where the new land owner demanded unreasonable compensation for continued use of the right-of-way area, which may then affect delivery costs, as well as increase product costs to the end users. Commenters also stated that "easements" are "understood" in the private sector and that there is an enormous body of case law on the application and interpretation of easements, while a BLM right-of-way grant is an oddity that is often misunderstood by the private

sector. The same commenter said that the ability to have an easement rather than a BLM grant will greatly simplify management of the facility by all parties in the long run.

Many commenters on the proposed rule also supported the conversion of existing term grants to term or permanent easements under the MLA. Commenters stated that the issuance of a "term easement" is consistent with the current definition of "grant" found at 43 CFR 2881.5 ("Grant means any instrument or authorization the BLM issues under section 28 of the MLA * * * to use Federal lands to construct, operate, maintain, or terminate a pipeline"). Furthermore, the commenters stated that the BLM has existing policy allowing for MLA "term easements" and the final rule should support and endorse this policy. One commenter also stated that the one-time rent payment for a "term easement" issued under the MLA should be determined by an appraisal or market data for the land transfer action, similar to the one-time payment for a FLPMA easement described under section 2806.26.

The BLM agrees with most of the commenters regarding their desire to be able to convert existing grants to permanent and term easements when land encumbered by their FLPMA grant is transferred out of Federal ownership. However, in the final rule we have limited this section to the determination of one-time rental payments for easements issued under the FLPMA, and not the MLA. We made this decision because the term "right-of-way" is defined by FLPMA (43 U.S.C. 1702(f)) specifically to include "easements" (as well as leases, permits, or licenses) to occupy, use, or traverse public lands granted for the purposes listed in Title V of FLPMA, while the provisions of the MLA at 30 U.S.C. 185 do not expressly authorize the grant of easements, and limit the term of any grant to 30 years or less. In addition, none of the commenters provided legal support for the issuance of term easements under Section 28 of the MLA. The BLM also disagrees that the definition of "grant" found at 43 CFR 2881.5 ("Grant means any instrument or authorization the BLM issues under section 28 of the MLA * * * to use Federal lands to construct, operate, maintain, or terminate a pipeline") is sufficient basis by itself for the issuance of "term easements" because "easements" are not specifically provided for in Section 28 of the MLA.

In summary, final section 2806.26(a) is the same as proposed, except for revising the paragraph cited in section

2807.15 from paragraph (c) in the proposed rule to paragraph (b) in the final rule. Section 2806.26(b) also remains the same as proposed, except the final rule specifically allows holders to submit an appraisal report on their own initiative under section 2806.25(d). We made this change to be consistent with similar changes made in section 2806.25(c).

Subpart 2807—Grant Administration and Operation

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

Final 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.

We proposed no changes to section 2807.15(b), but we have revised it in the final rule based upon several comments that the content and formatting of proposed paragraphs (b) and (c) were confusing. Final section 2807.15(b) is revised to incorporate the intent of proposed paragraph (c). Final section 2807.15(b) explains that the BLM will provide reasonable notice to you if there is a proposal to transfer the land your grant encumbers out of Federal ownership. If you request it, the BLM will negotiate new grant terms and conditions with you. This may include increasing the term of your grant 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. The BLM may then, 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) explained 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. The proposed rule also removed from section 2807.15(c) the cross-reference to previous section 2806.23(c), which specified how you made rental payments for perpetual grants. The BLM received several comments stating that this paragraph appears to replace existing paragraph 2807.15(b). However, the proposed rule did not remove or replace paragraph 2807.15(b). One commenter stated that the proposed section 2807.15(c) does not require the BLM to provide written notice to the grant holder of a land transfer under paragraph (c) as does paragraph (b). The commenter stated that notification should be required under both situations. Two commenters stated that holders should be given at least 60 days advance written notice while another commenter recommended at least 180 days of advance notice. Two commenters provided alternative language to combine previous paragraph (b) and proposed paragraph (c) of section 2807.15 into a new paragraph 2807.15(b). Proposed paragraph (d) would then become final paragraph (c). The recommended language submitted by these commenters to replace previous paragraph (b) and proposed paragraph (c) with a combined paragraph (b) primarily states that the BLM must provide written notification of at least 60 days prior to any proposed transfer date so that new grant terms and conditions can be negotiated. In addition, any new grant terms and conditions negotiated must be comparable to those normally found in an easement or other similar document used for utility facilities on private lands.

The BLM agrees with the commenters that proposed section 2807.15(c) is confusing because we failed to state that the action discussed in (c) would actually occur after the reasonable notification period specified in paragraph (b) and prior to the 3 options specified in paragraph (b) for

completing the land transaction. We have therefore combined proposed paragraph (c) with previous paragraph (b) as explained above. This assures that reasonable notice is provided to all holders of a pending land transfer action and allows, at the holder's request, the conversion of existing FLPMA term grants to perpetual grants or easements. The land transfer action is then completed by:

(1) Transferring 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) Transferring the land, with the BLM retaining administration of your grant; or

(3) Reserving to the United States the land your grant encumbers, and with the BLM retaining administration of your grant.

We did not adopt the specific language submitted by the two commenters for paragraph (b) because we do not agree that a certain number of days be specified in the rule, since each land transaction will be governed by its own timeline. However, the final rule does specify that reasonable notice will be provided to the holder so that any amended application to an existing grant may be completed prior to the transfer of land out of Federal ownership. We also did not adopt the language submitted for paragraph (b) because it failed to include the three alternatives (see previous paragraph above) for treating encumbrances when land is transferred out of Federal ownership.

Proposed section 2807.15(d) explained 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. In the final rule, proposed paragraph (d) is renumbered as final paragraph (c) because, as discussed above, we incorporated proposed paragraph (c) into final paragraph (b). No other changes were made to this section.

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

Subpart 2885—Terms and Conditions of MLA Grants and TUPs

This final rule revises 5 existing sections of this subpart and adds 2 new sections.

Section 2885.11 What terms and conditions must I comply with?

Final section 2885.11(a) explains that all grants, except those issued for a term of 3 years or less, will expire on

December 31 of the final year of the grant. Previous section 2885.11(a) stated that all grants with a term of 1 year or longer would terminate on December 31 of the final year of the grant. This correction allows short-term grants and TUPs to expire on the day before their anniversary date. This revision also provides 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 previous section. Final section 2885.21(c) explains 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 3-year grant or TUP, issued under the previous regulations, had a term period of 2 years plus the time period remaining in the calendar year of issuance. A 2-year grant or TUP had a term period of 1 year plus the time period remaining in the calendar year of issuance. Depending on when the grant or TUP was issued, the actual term could have been just over 2 years for a 3-year grant or TUP and could have been just over 1 year for a 2-year grant or TUP. Under the final rule, all grants and TUPs, except those issued for a term of 3 years or less expire on December 31 of the final year of the grant or TUP. The changes to this section 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 is issued under the final rule on October 1, 2008, it terminates on September 30, 2011, instead of December 31, 2010, under the previous rule. If a 2-year grant or TUP is issued under the final rule on October 1, 2008, it terminates on September 30, 2010, instead of December 31, 2009, under the previous rule. In most cases, the BLM will assess a one-time rental bill for the term of the grant, which reduces any administrative impact which might otherwise result from this revision. This change is also consistent with final section 2805.11(b)(2). Please refer to the preamble discussion for final section 2805.11(b)(2) for further information on this revision. We received no comments on the proposed changes to this section and the final rule adopts the proposed section without change.

Section 2885.12 What rights does a grant or TUP convey?

Prior section 2885.12(e) stated 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 added 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 continue to be subject to the BLM's written approval. However, with this change, the BLM can 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(b). We received one comment that specifically supported this change. The final rule adopts the proposed section without change.

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

Final section 2885.19 replaces previous section 2885.19. Final section 2885.19(a) explains that the BLM will use the Per Acre Rent Schedule to calculate the rent. In addition, paragraph (a) explains that counties (or other geographical areas) will be assigned to a county zone number and per acre zone value based upon 80 percent of their per acre land and building value published in the NASS Census. The initial assignment of counties to the zones covers years 2006 through 2010 of the Per Acre Rent Schedule, and 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. Paragraph (a) further explains that the Per Acre Rent Schedule will be adjusted periodically as follows:

(1) The BLM will adjust the per acre rent in section 2885.19(b) for all types of linear right-of-way facilities in each zone each calendar year based on the average annual change in the IPD-GDP for the 10-year period immediately preceding the year that the NASS Census data becomes available. For example, the average annual change in the IPD-GDP from 1994 to 2003 (the 10-year period immediately preceding the year (2004) that the 2002 NASS Census data became available) is 1.9 percent. This annual adjustment factor is applied to years 2006 through 2015 of the Per Acre Rent Schedule. Likewise, the average annual change in the IPD-GDP from 2004 to 2013 (the 10-year period immediately preceding the year (2014) when the 2012 NASS Census data will become available) will be applied to years 2016 through 2025 of the Per Acre Rent Schedule.

(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 will include 100 percent of the number of counties and listed geographical areas for all states and the Commonwealth of Puerto Rico and will reasonably reflect their average per acre land and building values contained in the NASS Census.

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

Final section 2885.19(b) replaces previous 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>.

The Per Acre Rent Schedule (and its various components) referred to in this section is the same as found in final sections 2806.20, 2806.21, and 2806.22. The BLM received several comments on the components of the Per Acre Rent Schedule in proposed sections 2806.20, 2806.21, and 2806.22. Based on those comments, counties will be assigned to a zone in the Per Acre Rent Schedule based on 80 percent of the average per acre land and building value as found in the NASS Census instead of 100 percent of that value. The rate of return will be a constant 5.27 percent which is the 10-year average of the 30-year Treasury Bond yield from 1998–2008. In addition, the annual index adjustment will be based on the average annual change in the IPD–GDP instead of the annual change in the CPI–U. No change was made in how the BLM will revise the Per Acre Rent Schedule each 10 years other than delaying its effectiveness by 1 year. The comments to proposed sections 2806.20, 2806.21, and 2806.22 and the BLM's response to those comments (as reflected in final sections 2806.20, 2806.21 and 2806.22) are applicable to this section as well and are discussed in greater detail above.

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

Final sections 2885.20(a) and (c) are similar to and replace previous sections 2885.20(a) and (b), respectively. Final 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

multiplied by the number of years in the rental payment period (the length of time for which the holder is paying rent). The final rent calculation methodology is identical to the previous rent calculation methodology; only the components (average per acre land values, county zones, the EF, and rate of return) have been revised. Please refer to the preamble discussion for section 2806.23(a) for details and examples of how this process works. Final 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. Except for a minor edit, we made no substantive changes to these two sections from what was proposed.

Final section 2885.20(b) provides for the phase-in of the initial implementation of the Per Acre Rent Schedule by reducing the 2009 per acre rent by 25 percent, and by providing a limited 2-year phase-in period as the result of revisions to the rent schedule under section 2885.19(a)(2) if payment of the new rent causes the holder undue hardship and it is in the public interest to approve the phase-in period.

In the ANPR and the proposed rule, the BLM specifically requested 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. The BLM received 6 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.

In the proposed rule, the BLM proposed 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.

Almost all commenters on the proposed rule stated that some type of phase-in provision is necessary for all authorization holders in order to allow sufficient time to absorb the additional fee increases. One commenter said that the lack of a comprehensive phase-in provision for holders of FLPMA authorizations was the most unreasonable element of the proposed rule. Many commenters supported a 5- or 6-year phase-in period, and one commenter proposed limiting potential fee increases each year to no more than 10 percent of the initial per acre rental rate at the time the grant was issued. One commenter said that it was critical that the new rates not be implemented prior to January 2009.

The BLM does not agree with the commenters that a specific long-term 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: (1) Paying the full rent for your FLPMA grant will cause you undue hardship; and (2) it is in the public interest to waive or reduce your rent. However, this provision has never been available to holders of MLA authorizations, nor was it included in the proposed rule. To provide some relief for MLA holders, final section 2885.20(b)(1) provides for a phase-in of the initial implementation of the Per Acre Rent Schedule by reducing the 2009 per acre rent by 25 percent. A similar provision has been added for holders of FLPMA grants at section 2806.23(b). In calendar year 2009, all holders will pay 75 percent of the scheduled rental rates, and thereafter, 100 percent of the scheduled rental rates.

Final section 2885.20(b)(2) will allow a 2-year phase-in period to holders of MLA grants if, as the result of any revisions made to the Per Acre Rent Schedule under section 2885.19(a)(2), the payment of the new annual rental amount would cause a specific MLA holder undue hardship and it is in the public interest to approve the phase-in. Holders of FLPMA grants have the same opportunity for a similar phase-in provision under existing section 2806.15(c).

The phase-in provision in final section 2885.20(b)(2), however, is limited only to MLA holders that qualify as small business entities (as that term is defined by the Small

Business Administration (SBA) regulations). It is estimated that only 5.3 percent of existing MLA grantees may be eligible for SBA programs (see 70 FR 21056). In addition, the two-year phase-in period will only be available once each 10-year period when revisions are made to the Per Acre Rent Schedule under section 2885.19(a)(2). Final section 2885.19(a)(2) provides for the revision of the rent schedule (including the number of county zones and the per acre zone values) based upon the NASS Census data from the 2012 NASS Census and each subsequent 10-year period. Therefore, the earliest year that final section 2885.20(b)(2) (the MLA phase-in provision based on hardship) will be available for use is 2016, since the 2012 NASS Census data will not be available until 2014 and any revised rent schedule based upon the 2012 NASS Census data will not be implemented until 2016 (see preamble discussion for section 2806.22). After 2016, final section 2885.20(b)(2) will not be available for use again until 2026, and then not until 2036, and so forth.

In addition to meeting the above criteria, the holder must also prove that payment of the new annual rental amount would cause undue hardship, that is, be such an expense that payment would cause the holder significant difficulty in the continued near-term operation of the subject business or right-of-way facility. Undue hardship is not shown by allegations of financial difficulty, but requires proof that the holder would suffer significant financial difficulty, i.e., severe, unique, or extraordinary difficulty, in the continued near-term operation of the subject business or right-of-way facility. The determination of undue hardship must therefore be made on a case by case basis. The BLM will require the holder to submit information which supports the claim of undue hardship. At a minimum, this information must include a credit bureau report and a financial statement. In addition, the holder must submit information that clearly documents the holder's financial capability to pay the full rental amount due in year two of the phase-in period, if approved. The BLM State Director makes the determination that undue hardship exists based upon a financial analysis of the information submitted which supports the undue hardship claim. If the BLM State Director finds that undue hardship exists and that an additional phase-in is in the public interest, payment of the amount in excess of the previous year's rent will 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 section 2885.19(a)(1).

The BLM believes that many of the concerns expressed by commenters regarding the lack of a comprehensive phase-in provision in the proposed rule have thus been addressed in the final rule by providing more advance notice of potentially large rental increases, reducing the NASS Census land and building value for each county by 20 percent, reducing the rate of return by 18.5 percent (from 6.47 percent to 5.27 percent), reducing the threshold from \$1,000 to \$500 for payment of annual rent instead of 10-year rental payments, and by waiving 25 percent of the calendar year 2009 rental rates for all authorization holders. These actions combined have eliminated the need for a 5-or 6-year phase-in period because the amount of the increase in rent receipts has been significantly reduced in the final rule. Holders will save nearly \$10 million (or 54 percent) when comparing the rates/phase-in provisions contained in the proposed rule with the rates/phase-in provisions contained in the final rule (using actual acres billed for calendar year 2007). The proposed rates would have generated a total of \$18,570,871 in 2007 if all acres were billed annually. Under the final rule, including the initial, one-time, 25 percent phase-in provision in rental rates, total rental receipts drop to \$8,635,023. Without the initial, one-time, 25 percent phase-in provision, the total rental receipts would have been \$11,512,757, or a 38 percent reduction in rental receipts from the proposed rule.

The BLM does not agree with the commenter that proposed limiting potential fee increases each year to no more than 10 percent of the initial per acre rental rate at the time the grant was issued. First, once the final schedule is implemented, increases in rent will be limited to the change in the annual IPD-GDP adjustment (which has historically averaged around 2 to 3 percent). Every 5 years, holders could experience additional rent increases because of the re-assignment of counties to new zones on the rent schedule. However, holders will have approximately 18 months of advance notice to prepare for any potential increases. Thus, most annual rent increases will be significantly less than 10 percent and holders will have adequate notice to prepare for any major increases that might result from counties being assigned to new rental zones based on new NASS Census data.

Secondly, the BLM believes it would be an extreme administrative burden to cap potential annual rent increases at 10

percent per authorization, as this commenter suggested, because grants are always subject to amendments and assignments that can affect the acres subject to rent. It would be very difficult and expensive for the BLM to adequately administer these potential changes and limit rent increases only in response to adjustments in the rent schedule itself, as compared to actual changes in the number of acres billed for that authorization from year to year.

Lastly, the BLM partially agrees with the commenter that said it was critical that the new rates not be implemented prior to January 2009. All existing grants should be billed on the calendar year basis and not their anniversary date. Therefore, the earliest the new rent schedule will apply to existing grants is January 2009, which is consistent with the suggestion of this commenter. However, if the new rent schedule becomes effective in calendar year 2008, the initial rent for new authorizations will be determined in accordance with the new rent schedule, even if the issuance date of the new grant is prior to January 2009.

The BLM does not expect the rental increases to be financially burdensome for most holders. The changes made in the Per Acre Rent Schedule in the final rule represent a permanent reduction of nearly 40 percent over the proposed rates (reducing the NASS Census land and building value for each county by 20 percent and reducing the rate of return by 18.5 percent (from 6.47 percent to 5.27 percent)). We believe that these changes, along with an additional 1-year advance notice of potentially large rental increases, reducing the threshold from \$1,000 to \$500 for payment of annual rent instead of 10-year rental payments, and by waiving 25 percent of the calendar year 2009 rental rates for all authorization holders, in conjunction with the more flexible rent payment options described in final sections 2806.24 and 2885.21, will provide appropriate relief from any large, unexpected increases in rent payments that are due to implementation of the revised linear rent schedule.

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

Final 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 that 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 \$500 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 \$500, you may pay annually or at 10-year intervals, not to exceed the term of the grant.

Final section 2885.21(a) replaces the rent payment options in previous section 2885.21(a). The primary difference is that under final section 2885.21(a), individuals who 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. Previously, individuals that held a grant with an annual rent greater than \$100 would have had the option to pay annually or for any multi-year period. The BLM made 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 \$500, respectively. If rent is not paid for the full term, subsequent rental payments will be based on the changes to the rental schedule as described in section 2885.19 (the annual CPI-U index adjustment; the re-assignment of counties each 5-year period; and/or the adjustment to the number and value of rental zones each 10-year period), but the \$100 and \$500 thresholds used to determine the eligibility for annual payments by individuals and business entities, respectively, will not be adjusted.

Final section 2885.21(b) explains how you must make rent payments for perpetual grants issued prior to November 16, 1973, except as provided by final section 2885.22(a). Previous

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 final 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 \$500 or less, you must pay rent at 10-year intervals, not to exceed 30 years. If your annual rent is greater than \$500, you may pay annually or at 10-year intervals, not to exceed 30 years.

Final section 2885.21(c) is nearly identical to previous section 2885.21(b). This section explains that the BLM considers the first partial calendar year in the initial rental 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.

Please refer to the preamble discussion for final section 2806.24 for an explanation of the revisions to this section and examples of various rent payment periods, as well as a discussion of any comments received on this section and the BLM's response to those comments.

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

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

Final 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) from the Per Acre Rent Schedule (5.27 percent); and

(3) CR = annual percent change in rent as determined by the most recent 10-year average of the difference in the IPD-GDP Index from January of one year to January of the following year.

The annual rent will be determined from the Per Acre Rent Schedule (see section 2885.19(b)), as updated under section 2885.19(a)(1) and (2). However, as final section 2885.22(b) explains, the per acre zone value and zone number used in the annual rental determination is 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. You may also submit an appraisal report on your own initiative under section 2806.25(d).

One commenter recommended that if the BLM uses the appraised land value (as provided by final section 2885.22(b)) to determine the appropriate zone on the rent schedule, then the formula to determine the one-time rent payment, as determined under final section 2885.22(a), should be modified to use the yield rate (Y) rather than the yield rate less the annual percent change in rent (CR). The formula would then be: one-time rent payment = Annual Rent / Y; rather than the one-time payment = Annual Rent / (Y – CR). The commenter said that this change is necessary to avoid the situation where the one-time payment under the appraisal method is greater than the one-time payment under the yield method. The commenter said that the change in the annual index is not necessary since the appraisal method already reflects the current land values for the purposes of calculating the one-time payment. The BLM understands the basis for this comment, but disagrees that it would be an appropriate change to make in this instance. The commenter claims that if appraisal data is used to assign land to a zone on the Per Acre Rent Schedule, then the annual rent adjustment index (CR in the formula) should be excluded from the formula when determining one-time rent. We disagree because the Per Acre Rent Schedule is still being

used to establish the annual per acre rental value and the annual adjustment factor is an inherent component of the schedule. For example, if appraisal data were to be used each 5-year period to re-assign counties to their appropriate zones on the rent schedule, the annual adjustment factor (the annual percent change in rent as determined by the most recent 10-year average of the difference in the IPD–GDP Index from January of one year to January of the following year) would still be applied to determine subsequent year's per acre rent value and would continue until the next appraisal. In situations where the rent schedule is not used in any way to determine the one-time rental payment (such as for easements pursuant to section 2806.26) it might be appropriate to exclude the annual adjustment factor from the above formula, but only if the appraisal report did not provide for an annual adjustment factor. In this circumstance, the Per Acre Rent Schedule (and its various components, including the annual adjustment factor) is still used to determine the annual per acre rent value, which in turn, is used in the income capitalization formula to determine the one-time rent payment.

Final section 2885.22(c) 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 as required under section 2806.25(d) of this chapter. We received one comment on this section stating that holders should always have the opportunity to submit their own appraisal report to determine one-time rent for perpetual right-of-way grants when land encumbered by the grant is transferred out of Federal ownership. We agree with the commenter (see discussion for section 2806.25(c) for rationale) and allow for this in the final rule (see section 2885.22(b)). Otherwise, final section 2885.22(c) is the same as proposed.

Section 2885.22(d) is new to the final rule, and explains how rent for a term grant is determined when the land encumbered by the grant is being transferred out of Federal ownership. This section also explains that the amount determined must not exceed the one-time rent payment for a perpetual grant as determined under paragraphs (a) and (b). The BLM added this paragraph to the final rule based upon a comment that stated that in a rare occurrence, the one-time rent payment for term grants could exceed the one-time payment for a perpetual grant. The BLM agrees that, although unlikely, this could occur, but only when one-time rents are being calculated for MLA

grants under this section. This situation could not occur for FLPMA authorizations since the holder always has the option of obtaining a perpetual grant, nor would it occur for rents calculated under section 2885.21, since term and perpetual grants are treated equally under that section.

Please refer to the preamble discussion for final 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 amending one section of this subpart which deals with administration and operations of grants and TUPs.

Section 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?

This section explains how grant administration is affected if the BLM land your grant or TUP encumbers is transferred to another Federal agency or out of Federal ownership. We proposed no changes to previous paragraphs (a) and (b) of this section. However, previous paragraph (c) was split into proposed paragraphs (c) and (d) to make it clearer.

Although we proposed no changes to section 2886.15(b), we have revised it in the final rule based upon several comments that the proposed formatting of paragraphs (b) and (c) was extremely confusing. We therefore combined proposed paragraph (c) with previous paragraph (b) as follows. Final section 2886.15(b) has been revised to incorporate the intent of proposed paragraph (c) and explains that the BLM will provide reasonable notice to you if there is a proposal to transfer the land your grant or TUP encumbers out of Federal ownership. Furthermore, if you request, the BLM will negotiate new grant or TUP terms and conditions with you. This may include increasing the term of your grant to a 30-year term or replacing your TUP with a grant. These changes, if any, become effective prior to the time the land is transferred out of Federal ownership. The BLM may then, in conformance with existing policies and procedures:

(1) Transfer the land subject to your grant or TUP. In this case, administration of your grant or TUP 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 TUP; or

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

The above changes provide assurance that reasonable notice will be given to all holders of a pending land transfer action and allows, at the holder's request, the opportunity to negotiate new grant or TUP terms and conditions with the BLM. This may include increasing the term of a grant to a 30-year term or replacing a TUP with a grant. Please refer to the preamble discussion in section 2806.26 for the comments received on the issuance of term easements under MLA and the rationale for not providing for term easements in this section. Please refer to the preamble discussion in section 2807.15 above for the comments received on proposed sections 2807.15 and 2886.15 and the rationale for the changes described herein.

Proposed section 2886.15(d) explained 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. In the final rule, proposed paragraph (d) is renumbered as final paragraph (c) because we incorporated proposed paragraph (c) into final paragraph (b) as discussed above. No other changes were made to this section.

Subpart 2888—Trespass

This rule revises one section of this subpart which pertains to trespass.

Section 2888.10 What is trespass?

Final section 2888.10 is identical to previous section 2888.10 except for a minor edit to paragraph (c). Final 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 final section 2806.14(b), which explains that the rent exemptions listed in final section 2806.14 do not apply if you are in trespass. This includes trespass actions covered under final section 2888.10. Please refer to the preamble discussion for final 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 amends two sections of this subpart, which addresses fees and reimbursement of costs.

Section 2920.6 Reimbursement of Costs

Previous section 2920.6(b) has been amended by deleting 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.” Final section 2920.6(b) explains that the reimbursement of costs for authorizations issued under part 2920 will be in accordance with 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

Previously, section 2920.8(b) provided 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 could waive or reduce this fee for requests for permit renewals that could be processed with a minimal amount of work. Final section 2920.8(b) amends the previous 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 under section 2804.14 and section 2805.16. The second sentence of the previous section, which allowed the authorized officer to waive or reduce this fee for permit renewals, is also 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.

III. 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 makes the final determination as to its significance under Executive Order 12866.

a. This rule does not have an annual effect of \$100 million or more on the economy. It will 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 average of \$14.7 million each year (plus annual IPD–GDP 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 previously 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 final rule incorporates many suggestions received from industry on the ANPR and the proposed rule, continued right-of-way activity on Federal lands seems a reasonable assumption.

Current Right-of-Way Activity

In 2007 the BLM administered 12,500 rights-of-way subject to linear rent, held by over 1,600 entities, covering approximately 373,000 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 4 percent of all grant-holders, while the smallest 1,000 grant-holders account for less than 1 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 2007 were derived from the 1987 rule's schedule, presented in Tables 7 and 8.

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

PREVIOUS RULE

[1987 Zone Value × 70% × 6.41% × Annual Change in IPD–GDP (+62% 1987–2007)]

Zone	1987 zone value	2007 actual zone rent
Zone 1	\$50	\$3.65
Zone 2	100	7.28
Zone 3	200	14.60
Zone 4	300	21.90
Zone 5	400	29.20
Zone 6	500	36.49
Zone 7	600	43.81
Zone 8	1,000	72.97

Table 8—Previous per Acre Rent Schedule for oil, gas, and other energy-related pipelines, roads, ditches, and canals.

PREVIOUS RULE

[1987 Zone Value × 80% × 6.41% × Annual Change in IPD–GDP (+62% 1987–2007)]

Zone	1987 zone value	2007 actual zone rent
Zone 1	\$50	\$4.17
Zone 2	100	8.32
Zone 3	200	16.71
Zone 4	300	25.00
Zone 5	400	33.39
Zone 6	500	41.70
Zone 7	600	50.03
Zone 8	1,000	83.40

Zone rent for 2007 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 2007 zone rent using the change in the IPD–GDP between 1987

and 2007 (approximately a 62 percent increase).

Final Rent Schedule

The zone brackets in the schedule in this final rule are set to accommodate all U.S. counties and the Commonwealth of Puerto Rico, based upon 80 percent of 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 12 zones in the final 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
\$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

For the BLM's purposes, each of the 3,080 counties identified in the NASS Census is assigned to a zone, based on 80 percent of the average per acre land and building value as determined by the most recent NASS Census. At the time of this final rule, 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

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

1. Schedule zone, determined by 80 percent of the 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 10 years from 1998 to 2008; 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 right-of-way rent per acre for each zone for the 2002 base rent year. The annual per acre rent in this table 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 10 years from 1998 to 2008 or 5.27 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	\$6.59
Zone 2	500	13.18
Zone 3	1,000	26.35
Zone 4	1,500	39.53
Zone 5	2,000	52.70
Zone 6	3,000	79.05
Zone 7	5,000	131.75
Zone 8	10,000	263.50
Zone 9	20,000	527.00
Zone 10	30,000	790.50
Zone 11	50,000	1,317.50
Zone 12	100,000	2,635.00

* Per acre right-of-way rent for one year calculated assuming a 50 percent EF and 5.27 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 added an initial phase-in provision for all holders. The BLM will phase-in the initial implementation of the Per Acre Rent Schedule by reducing the 2009 per acre rent by 25 percent. In calendar year 2009, all holders will pay 75 percent of the scheduled rental rates, and thereafter, 100 percent of the scheduled rental rates. An additional 2-year phase-in period may be granted to holders of MLA grants if, as the result of any revisions made to the Per Acre Rent Schedule under section 2885.19(a)(2), the payment of the new annual rental amount would cause a specific holder undue hardship and it is in the public

interest to approve the phase-in. However, only holders of MLA grants that qualify as a small business entity (as that term is defined by the Small Business Administration regulations) will be eligible for this additional phase-in period. Holders of FLPMA grants have the same opportunity for a similar phase-in provision under existing section 2806.15(c).

Estimated Impacts of the Final Schedule

The increase in rental fees could have potential impacts on 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 makes to previous regulations.

Estimated Costs Under the Final 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 rule 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 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 2007 had the final 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 2007, the BLM issued bills for 12,545 linear right-of-way grants. Approximately half of these bills were for rent payment periods of 5 years or more. The total amount billed for these linear grants was \$6.5 million. Had these rights-of-way been paid under the new schedule (for the same rent payment periods), the total collected would have been \$14 million, an increase of approximately \$7.5 million, or 115 percent. The BLM expects that it will 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 will continue to decline. It is expected that those authorizations with annual rental payments in excess of \$500 will continue to be billed on an annual basis, although the holder has the option to pay for 10-year terms or the entire term of the grant. Under the final rule, the holder will have to pay for a minimum 10-year period if the annual rental payment is \$500 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 required the holder to pay for the term of the grant, or at 10-year intervals, unless the holder was an individual whose annual rent was greater than \$100, in which case, annual payments could have been made.

Table 11 lists the 15 states and the total linear right-of-way acreage within each state that was billed for rent in 2007. If this acreage (373,000) were billed on just an annual basis, the total rent assessed using the previous Per Acre Rent Schedule and previous regulations would be \$5.1 million. If this same acreage were assessed annual rent in 2007 using the Per Acre Rent Schedule of this final rule, the total rent would have been \$11.5 million, an increase of \$6.4 million. Changes in rental payments are due in large part to

changes in land values underlying the rights-of-way that have occurred since the previous per acre rent schedule was implemented in 1987. According to the 2006 NASS annual report, between 1987 and 2002, U.S. per acre farm real estate values increased by 102 percent on average. Table 11 shows an increase in annual rent payments of 126 percent. However, if the \$11.5 million in 2007 rent receipts were reduced by 11 percent (the percent change in the annual index factor (IPD-GDP) between 2002 and 2007) to \$10.2 million, the increase in annual rent payments is 101 percent, or nearly identical to the change in land values in the United States from 1987 to 2002.

The 2007 NASS annual report shows an additional 79 percent increase in U.S. per acre farm real estate values from 2002 to 2007. We expect rent receipts to increase proportionately in 2011, which will be the year that the counties are re-assigned to their proper zone on the Per Acre Rent Schedule based upon 80 percent of their per acre land and building value from the 2007 NASS Census. As mentioned previously, the 2007 NASS Census data will not be available until June 2009 and will not be used to re-assign the counties to their appropriate rent zone until 2011.

TABLE 11—LINEAR RIGHT-OF-WAY ACRES BY STATE: PREVIOUS AND FINAL RENT FOR 2007

State	Acres	1 Year rental (previous rates)	1 Year rental (final rates)	Percentage increase
AZ	25,972.55	\$482,096.84	\$1,405,313.66	191.50
CA	43,461.11	796,888.69	3,079,639.74	286.46
CO	18,223.78	315,362.80	600,722.06	90.49
ID	22,114.09	351,734.14	949,494.24	169.95
MT	4,908.93	72,353.90	66,009.14	- 8.77
ND	42.52	353.76	315.50	- 10.82
NE	133.73	973.66	994.50	2.14
NM	81,822.40	839,551.79	959,839.30	14.33
NV	63,254.22	1,114,387.79	2,326,616.45	108.78
OR	10,083.36	125,462.21	417,482.76	232.76
SD	119.33	2,611.72	2,573.20	- 1.47
TX	81.64	679.24	4,843.70	613.11
UT	18,149.87	186,804.30	431,210.96	130.84
WA	264.49	5,101.85	37,999.03	644.81
WY	84,351.65	794,070.09	1,229,703.20	54.86
Total	372,983.67	5,088,432.78	11,512,757.44	126.25

Table 12 provides the percent change in land values and the percent change in rent receipts for the 15 counties having over 5,000 billed acres in rights-of-way, as of 2007. Taken together, these 15 counties account for over 53 percent of all right-of-way acres billed by the BLM in 2007, and over 55 percent of the rent collected for 2007. San Bernardino County, California (see Table 12), is a

good example of how land values in some counties have risen dramatically in the last 20 years. This southern California county had 24,822 acres of public land encumbered by authorized right-of-way facilities that were billed for rent in 2007 using the previous rent schedule. The previous schedule was based on a 1987 land value of \$200 per acre for San Bernardino County,

meaning that these holdings were valued at a total of \$5 million in 1987. Applying the IPD-GDP factor used in the previous schedule increased the value of this land to \$7.1 million in 2002. The 2002 NASS land and building data lists San Bernardino County at \$2,144 per acre, for a total value of \$53.2 million. This data indicates that in this example the Federal Government was

basing linear right-of-way rents on only 13.3 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 2007 farm real estate values have increased an average of 79 percent nationwide. A continued trend of rising real estate values would have led to further undervaluation by the previous schedule. As a result, had the BLM used the Per Acre Rent Schedule of this final rule to assess rent for linear right-of-way acres in San Bernardino County in FY 2007, rental receipts would have

increased nearly 300 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 final rent schedule been in effect for 2007, most counties in these 2 states would have experienced only modest increases in rents due, or even decreases. For example, in San Juan County, New Mexico, where between 1987 and 2002 the value of land increased by over 200 percent, rents would have increased by 79 percent. In Sweetwater County,

Wyoming, where between 1987 (per BLM's per acre rent schedule) and 2002 (per the NASS Census data) land values have actually fallen, rents would have been almost flat, decreasing by 7 percent. These lower land values in New Mexico and Wyoming would result in only a 14 percent and a 55 percent increase, respectively, in the total rental receipts, statewide, for 2007 (as compared to a 286 percent increase for California and a 126 percent increase for all BLM states) when using the Per Acre Rent Schedule of this final rule as compared with the total rental receipts for 2007 when using the previous 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 2007

County	State	Right-of-Way acres	1987 Assigned land value	2002 NASS Census land value	Percent change in land value	2007 Assessed rent using previous schedule	2007 Assessed rent using final schedule	Percent increase in rent receipts
Sweetwater	WY	28,420	\$100	\$98	—2	\$227,684	\$210,877	—7
San Bernardino	CA	24,822	200	2,144	972	377,399	1,472,668	290
San Juan	NM	24,523	100	324	224	202,640	363,679	79
Eddy	NM	21,456	100	255	155	173,465	159,205	—8
Clark ^a	NV	13,780	50	3,567	7,034	51,676	1,226,454	2273
White Pine	NV	12,458	50	544	988	45,564	184,749	305
Lea	NM	10,215	100	156	56	82,787	75,798	—8
Sublette	WY	9,833	100	733	633	79,966	291,755	265
Maricopa	AZ	9,544	400	3,026	657	284,502	849,455	199
Lincoln	WY	8,362	100	906	806	65,110	248,087	281
Rio Arriba	NM	8,301	200	328	64	138,217	123,101	—11
Carbon	WY	8,073	100	214	114	64,019	59,903	—6
Rio Blanco	CO	6,871	200	669	235	113,709	203,855	79
Fremont	WY	6,167	100	311	211	49,378	45,758	—7
Eureka	NV	5,095	50	230	360	18,691	37,803	102
Subtotal		197,920	107	778	627	1,974,809	5,553,149	181
Clark County Sub-Zones	NV	876	^b 14,001	3,567	—75	852,466	77,952	—91
Total		198,796				2,827,275	5,631,101	99

^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 8 unique zones there.

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 8 zones whose land values ranged from \$4,000 to \$75,000 per acre was established in 1987 under the 1987 regulations. The annual per acre rent values ranged from approximately \$300 to \$6,000 (in 2007).

The BLM used the "unique zone" Per Acre Rent Schedule (see Section I Background of this preamble for additional information on the "unique zone" Per Acre Rent Schedule) to assess rent (\$853,000 in 2007) for approximately 80 right-of-way grants in the Las Vegas area which were issued within the "unique zone" areas prior to 2002. In addition, another 225 rights-of-way were located within the Las Vegas "unique zone" area, but the BLM used 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 \$2.4 million would have been collected in 2007

(based on an average annual rent payment of \$10,663 for each of the 80 right-of-way grants subject to the "unique zone" rates in 2007). So instead of \$51,676 in assessed rent for linear rights-of-way in Clark County for 2007, as shown in Table 12, a more appropriate figure for comparison purposes, using the "unique zone" rates for all 305 rights-of-way located within these high land value areas, would have been approximately \$3.3 million. Under the Per Acre Rent Schedule of this final rule, that figure would have then decreased to \$1.23 million, resulting in a 63 percent decrease in rental receipts, instead of the 2,273 percent increase as shown in Table 12. However, the actual percent increase in rent receipts in Clark County is only 46 percent when total

receipts collected from the previous rent schedules (\$904,142) are compared to what would have been collected using the Per Acre Rent Schedule of this final rule for 2007 (\$1,304,400).

In summary, the final rule will increase rental revenues collected by the BLM and, conversely, increase costs to grant holders by approximately \$6.4 million, based on 2007 billing data. The BLM assessed rent for rights-of-way on 373,000 acres of public land in 2007 (see Table 11). If this acreage had been billed only on an annual basis, the BLM would have assessed rent in the amount of \$5,088,433 using the previous Per Acre Rent Schedule. Under the final rule, the BLM would have assessed rent in the amount of \$11,512,757 (with no phase-in provision), or an increase of \$6,424,325. These increases in rental receipts would have reasonably reflected the increase in land values that also occurred from 1987 to 2002. Likewise, the BLM estimates that the maximum amount that rental receipts will increase under the final rule is an average of \$14.7 million each year (plus annual IPD GDP adjustments) when all authorizations and rent payment periods are considered (using 2007 as a sample year). This amount (\$14.7 million) is based on average estimated rental receipts of \$21 million per year over a 5-year period (2009–2013), less the \$6.3 million in actual rental receipts collected in 2007 for all authorizations and rent payment periods billed (\$21 million – \$6.3 million = \$14.7 million).

In addition to revising the previous Per Acre Rent Schedule, the final rule makes minor revisions to parts 2800 and 2880 of the previous regulations so that the final regulations are consistent with the statutory rent schedule changes discussed above. There are also a number of minor corrections and changes made in the final rule that are not directly related to the rent schedule. These 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, limited phase-in provisions for all holders, and reimbursements of monitoring costs and processing fees for leases and permits issued under 43 CFR part 2920. These latter items correct some errors in the previous regulations and clarify other regulations. 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 will have only minor economic impact.

b. This rule will 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 final rule will 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 will not be retroactive, but they will 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 will significantly reduce any impact that increased rental fees may have on grant-holders. Rent exemption and reduction provisions found in the current rule still apply. However, the final rule makes it clear that if an entity is found to be in trespass on public land, the rental exemptions and/or waiver of rent provisions will not apply to settlement of the trespass action.

d. The final rule will not raise novel legal or policy issues. The Act requires the BLM and the FS to update and revise previous per acre rent schedules to reflect current land values. Both agencies previously collected rental fees for linear rights-of-way using a per acre rent schedule established in 1987. The Act does not specify how to revise the land values or what data should be used. The final rule uses 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" (Public Law 108–7) (16 U.S.C. 6231). The BLM believes that the rental fees arrived at by the use of the NASS Census data is the most efficient and

reasonable method of revising the previous Per Acre Rent Schedule, as well as meeting other mandates under 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. In the proposed rule, we invited your comments on how to make these 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?

We received no specific comments in response to the above 5 questions. However, we received several comments suggesting that we clarify the language in proposed sections 2807.15 and 2886.15, which we have accomplished in this final rule. In addition, one commenter requested clarification of the meaning of the phrase "When no acceptable market information is available" as used in proposed section 2806.25(d) and asked whether the lack of acceptable market data would allow the BLM to utilize a process to determine per acre land values similar to that used in lower value Federal land acquisitions known as "waiver valuations." We provided that clarification in the preamble discussion to that section.

National Environmental Policy Act (NEPA)

The BLM has determined that this final rule, which primarily updates the previous linear rent schedule, is of an administrative, financial, and/or procedural nature whose environmental effects are too broad, speculative, or

conjectural to lend themselves 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 NEPA, pursuant to 516 Departmental Manual (DM), Chapter 2, Appendix 1, Number 1.10. In addition, the final 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 the 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 affected, 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	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.
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.

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) and \$1.5 million per mile (36" pipeline); construction costs for rocky 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 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 final 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 will not have a significant economic impact on a substantial number of small entities or fall disproportionately on small businesses. Moreover, any entity that 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 section 2806.15. Therefore, the BLM has determined under the RFA that this final rule does not have a significant economic impact on a substantial number of small entities.

Small Business Regulatory Enforcement Fairness Act (SBREFA)

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

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

b. Will 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 rule are relatively small and therefore will not cause any major increase in costs or prices. In addition, any applicant or holder of a FLPMA authorization that believes that the rental fee increases will cause difficulty may benefit from the rent waiver or reduction provisions under section 2806.15, especially the hardship provision.

c. Does 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 rental fee increases. In general, the rental fee increases are 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 that are exported. The MLA pipelines may transport oil and gas and their related products destined for foreign markets, but the overall 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 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 rule have a significant or unique effect on small governments. The rule imposes 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 this rule does not have effects approaching \$100 million per year on the economy. Therefore, the 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 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 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 will not cause a taking of private property or require further discussion of takings implications under this Executive Order.

Executive Order 13132, Federalism

The 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 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 rule will 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 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 final rule is not a significant energy action. The 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 rule has not been designated as a significant energy action by the Chief of the Office of Information and Regulatory Affairs. However, since the final rent schedule is based on average per acre land values which have generally

increased over the past 20 years, rental receipts are 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 for holders of FLPMA authorizations, provides an initial phase-in period to all holders, and provides more flexible rent payment options that were lacking in the previous regulation.

Executive Order 13352, Facilitation of Cooperative Conservation

In accordance with Executive Order 13352, the BLM has determined that this rule does not impede facilitating cooperative conservation; takes appropriate account of and considers the interests of persons with ownership or other legally recognized interests in land or other natural resources; properly accommodates local participation in the Federal decision-making process; and provides that the programs, projects, and activities are consistent with protecting public health and safety. This rule does not change any provision of the BLM's previous right-of-way rule which facilitates cooperative conservation in the authorization and administration of right-of-way facilities on public lands. The 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 will also have the opportunity to negotiate new terms and conditions with the new land owner, if the holder so desires. The rule does not reduce or eliminate any current provision that 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 final 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 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, 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.

Dated: October 15, 2008.

C. Stephen Allred,

Assistant Secretary, Land and Minerals Management.

■ Accordingly, for the reasons stated in the preamble and under the authorities identified below, the BLM amends 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.

Subpart 2805—Terms and Conditions of Grants

■ 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 expire 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 that such approval is unnecessary.

Subpart 2806—Rents

■ 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 in accordance with § 2806.22(b).

(b) The annual per acre rent for all types of linear right-of-way facilities is the product of 4 factors: The per acre zone value multiplied by the encumbrance factor multiplied by the rate of return multiplied by the annual adjustment factor (see § 2806.22(a)).

(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 80 percent of 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 will cover years 2006 through 2010 of the Per Acre Rent Schedule and is based upon data contained in the most recent NASS Census (2002). Subsequent re-assignments of counties will occur every 5 years (in 2011 based upon 2007 NASS Census data, in 2016 based upon 2012 NASS Census data, and so forth)

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) Each calendar year the BLM will adjust the per acre rent values in § 2806.20 for all types of linear right-of-way facilities in each zone based on the average annual change in the IPD–GDP for the 10-year period immediately preceding the year that the NASS Census data becomes available. For example, the average annual change in the IP–GDP from 1994 to 2003 (the 10-year period immediately preceding the year (2004) that the 2002 NASS Census data became available) is 1.9 percent. This annual adjustment factor is applied to years 2006 through 2015 of the Per Acre Rent Schedule. Likewise, the average annual change in the IPD–GDP from 2004 to 2013 (the 10-year period immediately preceding the year (2014) when the 2012 NASS Census data will become available) will be applied to years 2016 through 2025 of the Per Acre Rent Schedule.

(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 the increases or decreases in the average per acre land and building values contained in the NASS Census.

■ 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 payment period (the length of time for which the holder is paying rent).

(b) The BLM will phase-in the initial implementation of the Per Acre Rent Schedule (see § 2806.20(c)) by reducing the 2009 per acre rent by 25 percent.

(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.

■ 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 \$500 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 \$500, 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 \$500 or less, you must pay rent at 10-year intervals, not to exceed 30 years. If your annual rent is greater than \$500, 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 rental payment period (the length of time for which the holder is paying rent) 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(b)) 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 from the Per Acre Rent Schedule (5.27 percent); and

(3) CR = Annual Percent Change in Rent as Determined by the Most Recent 10-Year Average of the difference in the IPD–GDP 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(b).* 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 land value from acceptable market information or the appraisal report, if any, for the land transfer action and not the county average per acre land and building value from the NASS Census. You may also submit an appraisal report on your own initiative in accordance with paragraph (d) of this section.

(d) When no acceptable market information is available and no appraisal report 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, the

rate of return, 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.

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

(a) 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(b).

(b) When no acceptable market information is available and no appraisal report 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). You may also submit an appraisal report on your own initiative in accordance with § 2806.25(d).

Subpart 2807—Grant Administration and Operation

■ 11. Amend § 2807.15 by revising paragraph (b) and paragraph (c) 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?

* * * * *

(b) The BLM will provide reasonable notice to you if there is a proposal to transfer the land your grant encumbers out of Federal ownership. If you request, the BLM will negotiate new grant terms and conditions with you. This may include increasing the term of your grant to a perpetual grant or providing for an easement. These changes, if any, become effective prior to the time the land is transferred out of Federal ownership. The BLM may then, in conformance with existing policies and procedures:

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

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

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

(c) 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.

Subpart 2885—Terms and Conditions of MLA Grants and TUPs

■ 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 expire 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 80 percent of their average per acre land and building value published in the NASS Census. The initial assignment of counties to the zones in the Per Acre Rent Schedule for the 5-year period from 2006 to 2010 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) Each calendar year 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 based on the average annual change in the IPD–GDP for the 10-year period immediately preceding the year that the NASS Census data becomes available. For example, the average annual change in the IPD–GDP from

1994 to 2003 (the 10-year period immediately preceding the year (2004) that the 2002 NASS Census data became available) is 1.9 percent. This annual adjustment factor is applied to years 2006 through 2015 of the Per Acre Rent Schedule. Likewise, the average annual change in the IPD–GDP from 2004 to 2013 (the 10-year period immediately preceding the year (2014) when the 2012 NASS Census data will become available) will be applied to years 2016 through 2025 of the Per Acre Rent Schedule.

(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 the increases or decreases in the average per acre land and building values contained in the NASS Census.

(b) You may obtain a copy of the current Per Acre Rent Schedule from any BLM State Office 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 payment period (the length of time for which the holder is paying rent).

(b) Phase-in provisions:

(1) The BLM will phase-in the initial implementation of the Per Acre Rent Schedule (see § 2885.19(b)) by reducing the 2009 per acre rent by 25 percent.

(2) If, as the result of any revisions made to the Per Acre Rent Schedule under § 2885.19(a)(2), the payment of your new annual rental amount would cause you undue hardship, you may qualify for a 2-year phase-in period if you are a small business entity as that term is defined in Small Business

Administration regulations and if it is in the public interest. The BLM will require you to submit information to support your claim. If approved by the BLM State Director, 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 that 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 \$500 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 \$500, 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.* Except as provided by § 2885.22(a), 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 \$500 or less, you must pay rent at 10-year intervals, not to exceed 30 years. If your annual rent is greater than \$500, 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 rental payment period (the length of time for which the holder is paying rent) 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 term or 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: $\text{One-time Payment} = \text{Annual Rent} / (Y - CR)$, where:

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

(2) Y = Yield Rate from the Per Acre Rent Schedule (5.27 percent); and

(3) CR = Annual Percent Change in Rent as Determined by the Most Recent 10-Year Average of the difference in the IPD-GDP 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) and (2). However, the per acre zone value and zone number used in this annual rental determination will be based on the per acre land value from acceptable market information or an appraisal report, if any, for the land transfer action and not the county average per acre land and building value from the NASS Census. You may also submit an appraisal report

on your own initiative in accordance with § 2806.25(d) of this chapter.

(c) When no acceptable market information is available and no appraisal report 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.

(d) *Term Grant.* If the land your grant encumbers is being transferred out of Federal ownership, you may pay in advance the total rent amount for the entire term of the grant or any remaining years. The BLM will use the annual rent calculated from the Per Acre Rent Schedule multiplied by the number of years in the rent payment period (the length of time for which the holder is paying rent) to determine the one-time rent. However, this amount must not exceed the one-time rent payment for a perpetual grant as determined under paragraphs (a) and (b) of this section.

Subpart 2886—Operations On MLA Grants and TUPs

■ 19. Amend § 2886.15 by revising paragraphs (b) and (c) 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?

* * * * *

(b) The BLM will provide reasonable notice to you if there is a proposal to transfer the BLM land your grant or TUP encumbers out of Federal ownership. If you request, the BLM will negotiate new grant or TUP terms and conditions with you. This may include increasing the term of your grant to a 30-year term or replacing your TUP with a grant. These changes, if any, become effective prior to the time the land is transferred out of Federal ownership. The BLM may then, in conformance with existing policies and procedures:

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

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

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

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

Subpart 2888—Trespass

■ 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.

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

■ 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 chapter.

* * * * *

■ 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 chapter.

Note: The following adjusted 2002 NASS Census table of 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. The 2002 NASS Census per acre land and building value for each county has been reduced by 20 percent. Please see the discussion of section 2806.20 for further explanation. The 20 percent reduction represents the total value of all irrigated acres, plus acres in the "other" category (which includes buildings, roads, ponds, and wasteland) to total farm real-estate value. Counties will be re-assigned to the appropriate rent schedule zone in 2011 based upon the adjusted 2007 NASS Census per acre land and building value.

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

State	County	80%—2002 L/B values	Rent schedule zone
Alabama	Autauga	\$1,503	5
Alabama	Baldwin	2,002	6
Alabama	Barbour	958	3
Alabama	Bibb	1,370	4
Alabama	Blount	2,045	6
Alabama	Bullock	1,146	4
Alabama	Butler	1,238	4
Alabama	Calhoun	2,078	6
Alabama	Chambers	795	3
Alabama	Cherokee	1,234	4
Alabama	Chilton	1,437	4
Alabama	Choctaw	1,026	4
Alabama	Clarke	1,042	4
Alabama	Clay	1,112	4
Alabama	Cleburne	1,537	5
Alabama	Coffee	961	3
Alabama	Colbert	1,104	4
Alabama	Conecuh	887	3
Alabama	Coosa	1,080	4
Alabama	Covington	1,293	4
Alabama	Crenshaw	1,064	4
Alabama	Cullman	2,534	6
Alabama	Dale	1,138	4
Alabama	Dallas	938	3
Alabama	DeKalb	1,914	5
Alabama	Elmore	1,574	5
Alabama	Escambia	1,141	4
Alabama	Etowah	2,285	6
Alabama	Fayette	886	3
Alabama	Franklin	1,132	4
Alabama	Geneva	1,210	4
Alabama	Greene	882	3
Alabama	Hale	931	3
Alabama	Henry	959	3
Alabama	Houston	1,074	4
Alabama	Jackson	1,758	5
Alabama	Jefferson	2,086	6
Alabama	Lamar	929	3
Alabama	Lauderdale	1,446	4
Alabama	Lawrence	1,373	4
Alabama	Lee	1,824	5
Alabama	Limestone	1,770	5
Alabama	Lowndes	915	3
Alabama	Macon	1,052	4
Alabama	Madison	1,729	5
Alabama	Marengo	801	3

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

State	County	80%—2002 L/B values	Rent schedule zone
Alabama	Marion	1,187	4
Alabama	Marshall	2,180	6
Alabama	Mobile	2,689	6
Alabama	Monroe	1,094	4
Alabama	Montgomery	1,558	5
Alabama	Morgan	2,250	6
Alabama	Perry	764	3
Alabama	Pickens	1,002	4
Alabama	Pike	1,138	4
Alabama	Randolph	1,518	5
Alabama	Russell	1,043	4
Alabama	Shelby	2,236	6
Alabama	St. Clair	1,891	5
Alabama	Sumter	814	3
Alabama	Talladega	2,054	6
Alabama	Tallapoosa	1,158	4
Alabama	Tuscaloosa	1,578	5
Alabama	Walker	1,385	4
Alabama	Washington	1,194	4
Alabama	Wilcox	810	3
Alabama	Winston	1,510	5
Alaska	Aleutian Islands Area	86	1
Alaska	Anchorage Area	1,839	5
Alaska	Fairbanks Area	524	3
Alaska	Juneau Area	35,743	11
Alaska	Kenai Peninsula	1,130	4
Arizona	Apache	116	1
Arizona	Cochise	505	3
Arizona	Coconino	129	1
Arizona	Gila	220	1
Arizona	Graham	384	2
Arizona	Greenlee	1,204	4
Arizona	La Paz	503	3
Arizona	Maricopa	2,421	6
Arizona	Mohave	348	2
Arizona	Navajo	143	1
Arizona	Pima	236	1
Arizona	Pinal	984	3
Arizona	Santa Cruz	1,147	4
Arizona	Yavapai	497	2
Arizona	Yuma	3,635	7
Arkansas	Arkansas	1,120	4
Arkansas	Ashley	1,091	4
Arkansas	Baxter	1,358	4
Arkansas	Benton	2,425	6
Arkansas	Boone	1,447	4
Arkansas	Bradley	1,518	5
Arkansas	Calhoun	1,022	4
Arkansas	Carroll	1,336	4
Arkansas	Chicot	937	3
Arkansas	Clark	1,145	4
Arkansas	Clay	1,301	4
Arkansas	Cleburne	1,378	4
Arkansas	Cleveland	1,756	5
Arkansas	Columbia	1,247	4
Arkansas	Conway	1,338	4
Arkansas	Craighead	1,376	4
Arkansas	Crawford	1,406	4
Arkansas	Crittenden	1,032	4
Arkansas	Cross	1,108	4
Arkansas	Dallas	1,043	4
Arkansas	Desha	882	3
Arkansas	Drew	1,004	4
Arkansas	Faulkner	1,458	4
Arkansas	Franklin	1,271	4
Arkansas	Fulton	815	3
Arkansas	Garland	1,808	5
Arkansas	Grant	1,373	4
Arkansas	Greene	1,245	4
Arkansas	Hempstead	1,117	4
Arkansas	Hot Spring	1,242	4

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

State	County	80%—2002 L/B values	Rent schedule zone
Arkansas	Howard	1,318	4
Arkansas	Independence	994	3
Arkansas	Izard	922	3
Arkansas	Jackson	947	3
Arkansas	Jefferson	973	3
Arkansas	Johnson	1,787	5
Arkansas	Lafayette	854	3
Arkansas	Lawrence	1,020	4
Arkansas	Lee	826	3
Arkansas	Lincoln	917	3
Arkansas	Little River	897	3
Arkansas	Logan	1,218	4
Arkansas	Lonoke	1,111	4
Arkansas	Madison	1,097	4
Arkansas	Marion	1,050	4
Arkansas	Miller	836	3
Arkansas	Mississippi	1,081	4
Arkansas	Monroe	935	3
Arkansas	Montgomery	1,199	4
Arkansas	Nevada	860	3
Arkansas	Newton	1,196	4
Arkansas	Ouachita	1,142	4
Arkansas	Perry	1,418	4
Arkansas	Phillips	836	3
Arkansas	Pike	1,430	4
Arkansas	Poinsett	1,272	4
Arkansas	Polk	1,370	4
Arkansas	Pope	1,557	5
Arkansas	Prairie	996	3
Arkansas	Pulaski	1,414	4
Arkansas	Randolph	1,033	4
Arkansas	Saline	1,914	5
Arkansas	Scott	1,267	4
Arkansas	Searcy	795	3
Arkansas	Sebastian	1,717	5
Arkansas	Sevier	1,358	4
Arkansas	Sharp	818	3
Arkansas	St. Francis	974	3
Arkansas	Stone	810	3
Arkansas	Union	1,710	5
Arkansas	Van Buren	1,140	4
Arkansas	Washington	2,223	6
Arkansas	White	1,269	4
Arkansas	Woodruff	908	3
Arkansas	Yell	1,022	4
California	Alameda	2,230	6
California	Alpine	2,000	5
California	Amador	1,553	5
California	Butte	3,521	7
California	Calaveras	1,433	4
California	Colusa	2,109	6
California	Contra Costa	6,435	8
California	Del Norte	3,433	7
California	El Dorado	2,277	6
California	Fresno	2,890	6
California	Glenn	1,917	5
California	Humboldt	950	3
California	Imperial	2,381	6
California	Inyo	777	3
California	Kern	1,453	4
California	Kings	2,914	6
California	Lake	3,985	7
California	Lassen	555	3
California	Los Angeles	12,435	9
California	Madera	2,496	6
California	Marin	2,926	6
California	Mariposa	804	3
California	Mendocino	1,877	5
California	Merced	3,061	7
California	Modoc	554	3
California	Mono	1,249	4

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

State	County	80%—2002 L/B values	Rent schedule zone
California	Monterey	2,598	6
California	Napa	15,480	9
California	Nevada	2,734	6
California	Orange	8,529	8
California	Placer	3,879	7
California	Plumas	818	3
California	Riverside	3,864	7
California	Sacramento	3,588	7
California	San Benito	1,502	5
California	San Bernardino	1,715	5
California	San Diego	6,108	8
California	San Francisco	25,791	10
California	San Joaquin	5,338	8
California	San Luis Obispo	2,141	6
California	San Mateo	4,783	7
California	Santa Barbara	2,947	6
California	Santa Clara	2,310	6
California	Santa Cruz	7,468	8
California	Shasta	1,386	4
California	Sierra	1,210	4
California	Siskiyou	1,148	4
California	Solano	3,067	7
California	Sonoma	8,846	8
California	Stanislaus	4,854	7
California	Sutter	3,251	7
California	Tehama	1,326	4
California	Trinity	511	3
California	Tulare	3,159	7
California	Tuolumne	1,331	4
California	Ventura	7,071	8
California	Yolo	2,916	6
California	Yuba	2,755	6
Colorado	Adams	721	3
Colorado	Alamosa	965	3
Colorado	Arapahoe	682	3
Colorado	Archuleta	1,022	4
Colorado	Baca	234	1
Colorado	Bent	256	2
Colorado	Boulder	6,111	8
Colorado	Broomfield*	605	3
Colorado	Chaffee	1,674	5
Colorado	Cheyenne	259	2
Colorado	Clear Creek	1,332	4
Colorado	Conejos	670	3
Colorado	Costilla	401	2
Colorado	Crowley	226	1
Colorado	Custer	1,242	4
Colorado	Delta	1,674	5
Colorado	Denver*	605	3
Colorado	Dolores	757	3
Colorado	Douglas	2,452	6
Colorado	Eagle	1,207	4
Colorado	El Paso	704	3
Colorado	Elbert	555	3
Colorado	Fremont	835	3
Colorado	Garfield	1,034	4
Colorado	Gilpin	2,230	6
Colorado	Grand	965	3
Colorado	Gunnison	1,482	4
Colorado	Hinsdale	2,341	6
Colorado	Huerfano	343	2
Colorado	Jackson	416	2
Colorado	Jefferson	3,917	7
Colorado	Kiowa	246	1
Colorado	Kit Carson	371	2
Colorado	La Plata	816	3
Colorado	Lake	1,105	4
Colorado	Larimer	1,849	5
Colorado	Las Animas	194	1
Colorado	Lincoln	201	1
Colorado	Logan	448	2

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

State	County	80%—2002 L/B values	Rent schedule zone
Colorado	Mesa	1,141	4
Colorado	Mineral	1,250	4
Colorado	Moffat	333	2
Colorado	Montezuma	413	2
Colorado	Montrose	944	3
Colorado	Morgan	641	3
Colorado	Otero	306	2
Colorado	Ouray	1,204	4
Colorado	Park	627	3
Colorado	Phillips	574	3
Colorado	Pitkin	4,741	7
Colorado	Prowers	334	2
Colorado	Pueblo	393	2
Colorado	Rio Blanco	535	3
Colorado	Rio Grande	1,462	4
Colorado	Routt	1,512	5
Colorado	Saguache	567	3
Colorado	San Juan*	605	3
Colorado	San Miguel	770	3
Colorado	Sedgwick	588	3
Colorado	Summit	1,413	4
Colorado	Teller	1,027	4
Colorado	Washington	334	2
Colorado	Weld	1,103	4
Colorado	Yuma	458	2
Connecticut	Fairfield	20,931	10
Connecticut	Litchfield	6,889	8
Connecticut	Middlesex	9,966	8
Connecticut	New Haven	10,904	9
Connecticut	New London	5,511	8
Connecticut	Tolland	4,532	7
Connecticut	Windham	5,262	8
Delaware	Kent	2,798	6
Delaware	New Castle	4,545	7
Delaware	Sussex	3,161	7
Florida	Alachua	2,578	6
Florida	Baker	3,163	7
Florida	Bay	2,101	6
Florida	Bradford	1,988	5
Florida	Brevard	1,908	5
Florida	Broward	16,338	9
Florida	Calhoun	1,277	4
Florida	Charlotte	1,381	4
Florida	Citrus	1,998	5
Florida	Clay	1,986	5
Florida	Collier	2,128	6
Florida	Columbia	1,212	4
Florida	Dade	7,781	8
Florida	DeSoto	1,932	5
Florida	Dixie	1,442	4
Florida	Duval	4,849	7
Florida	Escambia	1,906	5
Florida	Flagler	1,307	4
Florida	Franklin	932	3
Florida	Gadsden	1,937	5
Florida	Gilchrist	1,858	5
Florida	Glades	1,479	4
Florida	Gulf	1,509	5
Florida	Hamilton	1,135	4
Florida	Hardee	1,873	5
Florida	Hendry	3,077	7
Florida	Hernando	4,074	7
Florida	Highlands	1,805	5
Florida	Hillsborough	4,328	7
Florida	Holmes	1,288	4
Florida	Indian River	2,375	6
Florida	Jackson	1,182	4
Florida	Jefferson	1,480	4
Florida	Lafayette	1,074	4
Florida	Lake	3,432	7
Florida	Lee	2,634	6

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

State	County	80%—2002 L/B values	Rent schedule zone
Florida	Leon	1,668	5
Florida	Levy	1,519	5
Florida	Liberty	1,093	4
Florida	Madison	1,229	4
Florida	Manatee	2,514	6
Florida	Marion	3,994	7
Florida	Martin	2,083	6
Florida	Monroe	16,556	9
Florida	Nassau	3,818	7
Florida	Okaloosa	2,031	6
Florida	Okeechobee	1,630	5
Florida	Orange	3,145	7
Florida	Osceola	1,352	4
Florida	Palm Beach	2,678	6
Florida	Pasco	3,090	7
Florida	Pinellas	25,386	10
Florida	Polk	2,319	6
Florida	Putnam	1,984	5
Florida	Santa Rosa	2,119	6
Florida	Sarasota	2,396	6
Florida	Seminole	4,910	7
Florida	St. Johns	3,452	7
Florida	St. Lucie	2,591	6
Florida	Sumter	1,924	5
Florida	Suwannee	2,002	6
Florida	Taylor	1,034	4
Florida	Union	1,054	4
Florida	Volusia	3,486	7
Florida	Wakulla	2,313	6
Florida	Walton	1,511	5
Florida	Washington	1,830	5
Georgia	Appling	1,253	4
Georgia	Atkinson	1,135	4
Georgia	Bacon	1,744	5
Georgia	Baker	1,401	4
Georgia	Baldwin	1,875	5
Georgia	Banks	4,026	7
Georgia	Barrow	4,628	7
Georgia	Bartow	2,331	6
Georgia	Ben Hill	1,146	4
Georgia	Berrien	1,344	4
Georgia	Bibb	1,883	5
Georgia	Bleckley	1,318	4
Georgia	Brantley	1,282	4
Georgia	Brooks	1,282	4
Georgia	Bryan	1,350	4
Georgia	Bulloch	1,303	4
Georgia	Burke	1,075	4
Georgia	Butts	1,629	5
Georgia	Calhoun	1,038	4
Georgia	Camden	1,292	4
Georgia	Candler	1,083	4
Georgia	Carroll	3,118	7
Georgia	Catoosa	3,102	7
Georgia	Charlton	1,546	5
Georgia	Chatham	1,650	5
Georgia	Chattahoochee	1,181	4
Georgia	Chattooga	1,359	4
Georgia	Cherokee	6,686	8
Georgia	Clarke	3,274	7
Georgia	Clay	822	3
Georgia	Clayton	4,351	7
Georgia	Clinch	1,354	4
Georgia	Cobb	7,290	8
Georgia	Coffee	1,267	4
Georgia	Colquitt	1,266	4
Georgia	Columbia	3,238	7
Georgia	Cook	1,491	4
Georgia	Coweta	4,432	7
Georgia	Crawford	1,594	5
Georgia	Crisp	1,396	4

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

State	County	80%—2002 L/B values	Rent schedule zone
Georgia	Dade	1,649	5
Georgia	Dawson	3,659	7
Georgia	Decatur	1,322	4
Georgia	DeKalb	5,182	8
Georgia	Dodge	821	3
Georgia	Dooley	1,043	4
Georgia	Dougherty	1,063	4
Georgia	Douglas	4,642	7
Georgia	Early	1,055	4
Georgia	Echols	1,282	4
Georgia	Effingham	1,392	4
Georgia	Elbert	1,714	5
Georgia	Emanuel	980	3
Georgia	Evans	1,324	4
Georgia	Fannin	2,839	6
Georgia	Fayette	4,005	7
Georgia	Floyd	2,120	6
Georgia	Forsyth	5,986	8
Georgia	Franklin	3,646	7
Georgia	Fulton	4,645	7
Georgia	Gilmer	3,672	7
Georgia	Glascock	1,250	4
Georgia	Glynn	1,443	4
Georgia	Gordon	3,117	7
Georgia	Grady	1,459	4
Georgia	Greene	2,326	6
Georgia	Gwinnett	5,179	8
Georgia	Habersham	4,229	7
Georgia	Hall	4,307	7
Georgia	Hancock	942	3
Georgia	Haralson	2,262	6
Georgia	Harris	1,510	5
Georgia	Hart	2,715	6
Georgia	Heard	1,740	5
Georgia	Henry	3,381	7
Georgia	Houston	1,758	5
Georgia	Irwin	1,134	4
Georgia	Jackson	4,452	7
Georgia	Jasper	1,799	5
Georgia	Jeff Davis	1,207	4
Georgia	Jefferson	1,058	4
Georgia	Jenkins	1,070	4
Georgia	Johnson	1,270	4
Georgia	Jones	1,688	5
Georgia	Lamar	1,960	5
Georgia	Lanier	945	3
Georgia	Laurens	1,087	4
Georgia	Lee	1,235	4
Georgia	Liberty	1,860	5
Georgia	Lincoln	2,126	6
Georgia	Long	1,163	4
Georgia	Lowndes	1,637	5
Georgia	Lumpkin	4,877	7
Georgia	Macon	1,350	4
Georgia	Madison	3,704	7
Georgia	Marion	1,231	4
Georgia	McDuffie	1,593	5
Georgia	McIntosh	1,294	4
Georgia	Meriwether	1,598	5
Georgia	Miller	1,310	4
Georgia	Monroe	1,735	5
Georgia	Montgomery	1,120	4
Georgia	Morgan	2,814	6
Georgia	Murray	2,422	6
Georgia	Muscogee	2,580	6
Georgia	Newton	3,293	7
Georgia	Oconee	3,876	7
Georgia	Oglethorpe	2,662	6
Georgia	Paulding	5,219	8
Georgia	Peach	1,900	5
Georgia	Pickens	4,625	7

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

State	County	80%—2002 L/B values	Rent schedule zone
Georgia	Pierce	1,230	4
Georgia	Pike	3,001	6
Georgia	Polk	1,918	5
Georgia	Pulaski	1,121	4
Georgia	Putnam	2,178	6
Georgia	Quitman	1,090	4
Georgia	Rabun	4,870	7
Georgia	Randolph	963	3
Georgia	Richmond	2,334	6
Georgia	Rockdale	4,574	7
Georgia	Schley	1,269	4
Georgia	Screven	1,084	4
Georgia	Seminole	1,238	4
Georgia	Spalding	3,675	7
Georgia	Stephens	3,558	7
Georgia	Stewart	1,125	4
Georgia	Sumter	1,137	4
Georgia	Talbot	1,364	4
Georgia	Taliaferro	1,333	4
Georgia	Tattnall	1,590	5
Georgia	Taylor	1,289	4
Georgia	Telfair	1,249	4
Georgia	Terrell	1,085	4
Georgia	Thomas	1,238	4
Georgia	Tift	1,628	5
Georgia	Toombs	1,222	4
Georgia	Towns	3,102	7
Georgia	Treutlen	1,097	4
Georgia	Troup	1,300	4
Georgia	Turner	1,295	4
Georgia	Twiggs	1,161	4
Georgia	Union	4,348	7
Georgia	Upson	1,788	5
Georgia	Walker	2,043	6
Georgia	Walton	5,206	8
Georgia	Ware	1,218	4
Georgia	Warren	1,082	4
Georgia	Washington	1,230	4
Georgia	Wayne	1,435	4
Georgia	Webster	1,144	4
Georgia	Wheeler	971	3
Georgia	White	4,816	7
Georgia	Whitfield	1,968	5
Georgia	Wilcox	1,050	4
Georgia	Wilkes	1,394	4
Georgia	Wilkinson	1,106	4
Georgia	Worth	1,246	4
Hawaii	Hawaii	2,258	6
Hawaii	Honolulu	6,686	8
Hawaii	Kauai	3,191	7
Hawaii	Maui	3,290	7
Idaho	Ada	2,777	6
Idaho	Adams	454	2
Idaho	Bannock	585	3
Idaho	Bear Lake	632	3
Idaho	Benewah	970	3
Idaho	Bingham	921	3
Idaho	Blaine	1,043	4
Idaho	Boise	808	3
Idaho	Bonner	2,327	6
Idaho	Bonneville	1,042	4
Idaho	Boundary	1,913	5
Idaho	Butte	703	3
Idaho	Camas	558	3
Idaho	Canyon	3,375	7
Idaho	Caribou	541	3
Idaho	Cassia	789	3
Idaho	Clark	518	3
Idaho	Clearwater	1,028	4
Idaho	Custer	1,469	4
Idaho	Elmore	575	3

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

State	County	80%—2002 L/B values	Rent schedule zone
Idaho	Franklin	862	3
Idaho	Fremont	918	3
Idaho	Gem	987	3
Idaho	Gooding	2,028	6
Idaho	Idaho	596	3
Idaho	Jefferson	1,406	4
Idaho	Jerome	1,510	5
Idaho	Kootenai	1,812	5
Idaho	Latah	1,120	4
Idaho	Lemhi	982	3
Idaho	Lewis	664	3
Idaho	Lincoln	754	3
Idaho	Madison	1,826	5
Idaho	Minidoka	1,600	5
Idaho	Nez Perce	682	3
Idaho	Oneida	534	3
Idaho	Owyhee	551	3
Idaho	Payette	1,388	4
Idaho	Power	789	3
Idaho	Shoshone	2,754	6
Idaho	Teton	1,970	5
Idaho	Twin Falls	1,557	5
Idaho	Valley	1,219	4
Idaho	Washington	589	3
Illinois	Adams	1,624	5
Illinois	Alexander	1,044	4
Illinois	Bond	1,682	5
Illinois	Boone	2,739	6
Illinois	Brown	1,330	4
Illinois	Bureau	2,124	6
Illinois	Calhoun	1,246	4
Illinois	Carroll	1,902	5
Illinois	Cass	1,682	5
Illinois	Champaign	2,312	6
Illinois	Christian	2,024	6
Illinois	Clark	1,560	5
Illinois	Clay	1,268	4
Illinois	Clinton	1,973	5
Illinois	Coles	2,173	6
Illinois	Cook	5,029	8
Illinois	Crawford	1,370	4
Illinois	Cumberland	1,698	5
Illinois	De Witt	2,410	6
Illinois	DeKalb	3,007	7
Illinois	Douglas	2,376	6
Illinois	DuPage	4,045	7
Illinois	Edgar	1,873	5
Illinois	Edwards	1,273	4
Illinois	Effingham	1,736	5
Illinois	Fayette	1,371	4
Illinois	Ford	2,086	6
Illinois	Franklin	1,258	4
Illinois	Fulton	1,509	5
Illinois	Gallatin	1,198	4
Illinois	Greene	1,484	4
Illinois	Grundy	2,477	6
Illinois	Hamilton	1,298	4
Illinois	Hancock	2,035	6
Illinois	Hardin	1,389	4
Illinois	Henderson	1,802	5
Illinois	Henry	1,966	5
Illinois	Iroquois	1,922	5
Illinois	Jackson	1,338	4
Illinois	Jasper	1,606	5
Illinois	Jefferson	1,066	4
Illinois	Jersey	1,722	5
Illinois	Jo Daviess	1,752	5
Illinois	Johnson	1,090	4
Illinois	Kane	3,086	7
Illinois	Kankakee	2,250	6
Illinois	Kendall	3,365	7

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

State	County	80%—2002 L/B values	Rent schedule zone
Illinois	Knox	1,904	5
Illinois	La Salle	2,485	6
Illinois	Lake	3,724	7
Illinois	Lawrence	1,413	4
Illinois	Lee	2,398	6
Illinois	Livingston	2,126	6
Illinois	Logan	2,246	6
Illinois	Macon	2,446	6
Illinois	Macoupin	1,890	5
Illinois	Madison	1,982	5
Illinois	Marion	1,286	4
Illinois	Marshall	2,163	6
Illinois	Mason	1,746	5
Illinois	Massac	1,001	3
Illinois	McDonough	1,798	5
Illinois	McHenry	3,410	7
Illinois	McLean	2,330	6
Illinois	Menard	1,937	5
Illinois	Mercer	1,773	5
Illinois	Monroe	2,034	6
Illinois	Montgomery	1,626	5
Illinois	Morgan	1,920	5
Illinois	Moultrie	2,362	6
Illinois	Ogle	2,505	6
Illinois	Peoria	2,203	6
Illinois	Perry	1,138	4
Illinois	Piatt	2,385	6
Illinois	Pike	1,472	4
Illinois	Pope	924	3
Illinois	Pulaski	1,134	4
Illinois	Putnam	2,310	6
Illinois	Randolph	1,551	5
Illinois	Richland	1,435	4
Illinois	Rock Island	2,114	6
Illinois	Saline	1,230	4
Illinois	Sangamon	2,263	6
Illinois	Schuyler	1,279	4
Illinois	Scott	1,642	5
Illinois	Shelby	1,873	5
Illinois	St. Clair	2,207	6
Illinois	Stark	2,105	6
Illinois	Stephenson	1,910	5
Illinois	Tazewell	2,290	6
Illinois	Union	1,555	5
Illinois	Vermilion	1,974	5
Illinois	Wabash	1,378	4
Illinois	Warren	2,014	6
Illinois	Washington	1,520	5
Illinois	Wayne	991	3
Illinois	White	1,287	4
Illinois	Whiteside	2,032	6
Illinois	Will	3,722	7
Illinois	Williamson	1,609	5
Illinois	Winnebago	2,365	6
Illinois	Woodford	2,394	6
Indiana	Adams	2,304	6
Indiana	Allen	2,679	6
Indiana	Bartholomew	2,366	6
Indiana	Benton	1,995	5
Indiana	Blackford	1,760	5
Indiana	Boone	2,555	6
Indiana	Brown	2,213	6
Indiana	Carroll	2,186	6
Indiana	Cass	1,911	5
Indiana	Clark	2,621	6
Indiana	Clay	1,621	5
Indiana	Clinton	2,182	6
Indiana	Crawford	1,460	4
Indiana	Daviess	1,620	5
Indiana	Dearborn	2,594	6
Indiana	Decatur	2,113	6

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

State	County	80%—2002 L/B values	Rent schedule zone
Indiana	DeKalb	1,762	5
Indiana	Delaware	2,032	6
Indiana	Dubois	1,853	5
Indiana	Elkhart	3,042	7
Indiana	Fayette	1,834	5
Indiana	Floyd	2,933	6
Indiana	Fountain	1,774	5
Indiana	Franklin	1,993	5
Indiana	Fulton	1,636	5
Indiana	Gibson	1,824	5
Indiana	Grant	2,026	6
Indiana	Greene	1,600	5
Indiana	Hamilton	3,250	7
Indiana	Hancock	2,576	6
Indiana	Harrison	2,054	6
Indiana	Hendricks	2,722	6
Indiana	Henry	2,190	6
Indiana	Howard	2,451	6
Indiana	Huntington	1,994	5
Indiana	Jackson	1,954	5
Indiana	Jasper	1,949	5
Indiana	Jay	2,042	6
Indiana	Jefferson	1,918	5
Indiana	Jennings	1,743	5
Indiana	Johnson	3,021	7
Indiana	Knox	1,725	5
Indiana	Kosciusko	2,176	6
Indiana	LaGrange	2,835	6
Indiana	Lake	2,714	6
Indiana	LaPorte	2,122	6
Indiana	Lawrence	1,260	4
Indiana	Madison	2,253	6
Indiana	Marion	3,530	7
Indiana	Marshall	1,886	5
Indiana	Martin	1,550	5
Indiana	Miami	1,925	5
Indiana	Monroe	1,955	5
Indiana	Montgomery	1,939	5
Indiana	Morgan	2,529	6
Indiana	Newton	1,914	5
Indiana	Noble	2,194	6
Indiana	Ohio	2,610	6
Indiana	Orange	1,521	5
Indiana	Owen	1,625	5
Indiana	Parke	1,641	5
Indiana	Perry	1,447	4
Indiana	Pike	1,641	5
Indiana	Porter	2,520	6
Indiana	Posey	1,790	5
Indiana	Pulaski	1,857	5
Indiana	Putnam	1,941	5
Indiana	Randolph	1,698	5
Indiana	Ripley	2,014	6
Indiana	Rush	2,099	6
Indiana	Scott	1,778	5
Indiana	Shelby	2,241	6
Indiana	Spencer	1,553	5
Indiana	St. Joseph	2,331	6
Indiana	Starke	1,636	5
Indiana	Steuben	1,834	5
Indiana	Sullivan	1,580	5
Indiana	Switzerland	1,951	5
Indiana	Tippecanoe	2,291	6
Indiana	Tipton	2,612	6
Indiana	Union	1,980	5
Indiana	Vanderburgh	2,050	6
Indiana	Vermillion	1,833	5
Indiana	Vigo	1,732	5
Indiana	Wabash	2,032	6
Indiana	Warren	1,956	5
Indiana	Warrick	1,919	5

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

State	County	80%—2002 L/B values	Rent schedule zone
Indiana	Washington	1,790	5
Indiana	Wayne	1,779	5
Indiana	Wells	1,885	5
Indiana	White	2,028	6
Indiana	Whitley	2,012	6
Iowa	Adair	1,171	4
Iowa	Adams	1,137	4
Iowa	Allamakee	1,219	4
Iowa	Appanoose	741	3
Iowa	Audubon	1,472	4
Iowa	Benton	1,899	5
Iowa	Black Hawk	2,229	6
Iowa	Boone	1,721	5
Iowa	Bremer	2,070	6
Iowa	Buchanan	1,959	5
Iowa	Buena Vista	1,972	5
Iowa	Butler	1,786	5
Iowa	Calhoun	1,968	5
Iowa	Carroll	1,768	5
Iowa	Cass	1,311	4
Iowa	Cedar	1,665	5
Iowa	Cerro Gordo	1,691	5
Iowa	Cherokee	1,819	5
Iowa	Chickasaw	1,735	5
Iowa	Clarke	796	3
Iowa	Clay	1,802	5
Iowa	Clayton	1,522	5
Iowa	Clinton	1,847	5
Iowa	Crawford	1,522	5
Iowa	Dallas	2,030	6
Iowa	Davis	909	3
Iowa	Decatur	756	3
Iowa	Delaware	1,900	5
Iowa	Des Moines	1,773	5
Iowa	Dickinson	1,549	5
Iowa	Dubuque	1,707	5
Iowa	Emmet	1,525	5
Iowa	Fayette	1,728	5
Iowa	Floyd	1,822	5
Iowa	Franklin	1,723	5
Iowa	Fremont	1,288	4
Iowa	Greene	1,674	5
Iowa	Grundy	2,061	6
Iowa	Guthrie	1,450	4
Iowa	Hamilton	1,859	5
Iowa	Hancock	1,676	5
Iowa	Hardin	1,970	5
Iowa	Harrison	1,354	4
Iowa	Henry	1,615	5
Iowa	Howard	1,594	5
Iowa	Humboldt	1,990	5
Iowa	Ida	1,647	5
Iowa	Iowa	1,365	4
Iowa	Jackson	1,479	4
Iowa	Jasper	1,632	5
Iowa	Jefferson	1,194	4
Iowa	Johnson	1,902	5
Iowa	Jones	1,762	5
Iowa	Keokuk	1,215	4
Iowa	Kossuth	1,870	5
Iowa	Lee	1,422	4
Iowa	Linn	2,062	6
Iowa	Louisa	1,720	5
Iowa	Lucas	874	3
Iowa	Lyon	1,885	5
Iowa	Madison	1,406	4
Iowa	Mahaska	1,482	4
Iowa	Marion	1,193	4
Iowa	Marshall	1,607	5
Iowa	Mills	1,442	4
Iowa	Mitchell	1,778	5

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

State	County	80%—2002 L/B values	Rent schedule zone
Iowa	Monona	1,434	4
Iowa	Monroe	806	3
Iowa	Montgomery	1,136	4
Iowa	Muscatine	1,826	5
Iowa	O'Brien	2,036	6
Iowa	Osceola	1,980	5
Iowa	Page	1,005	4
Iowa	Palo Alto	1,885	5
Iowa	Plymouth	1,814	5
Iowa	Pocahontas	1,902	5
Iowa	Polk	1,725	5
Iowa	Pottawattamie	1,622	5
Iowa	Poweshiek	1,466	4
Iowa	Ringgold	812	3
Iowa	Sac	1,950	5
Iowa	Scott	2,402	6
Iowa	Shelby	1,635	5
Iowa	Sioux	2,124	6
Iowa	Story	1,874	5
Iowa	Tama	1,802	5
Iowa	Taylor	981	3
Iowa	Union	1,047	4
Iowa	Van Buren	976	3
Iowa	Wapello	1,232	4
Iowa	Warren	1,174	4
Iowa	Washington	1,817	5
Iowa	Wayne	801	3
Iowa	Webster	1,765	5
Iowa	Winnebago	1,681	5
Iowa	Winneshiek	1,446	4
Iowa	Woodbury	1,435	4
Iowa	Worth	1,722	5
Iowa	Wright	1,983	5
Kansas	Allen	657	3
Kansas	Anderson	719	3
Kansas	Atchison	846	3
Kansas	Barber	353	2
Kansas	Barton	473	2
Kansas	Bourbon	576	3
Kansas	Brown	931	3
Kansas	Butler	802	3
Kansas	Chase	494	2
Kansas	Chautauqua	428	2
Kansas	Cherokee	774	3
Kansas	Cheyenne	384	2
Kansas	Clark	316	2
Kansas	Clay	726	3
Kansas	Cloud	483	2
Kansas	Coffey	604	3
Kansas	Comanche	326	2
Kansas	Cowley	620	3
Kansas	Crawford	700	3
Kansas	Decatur	388	2
Kansas	Dickinson	533	3
Kansas	Doniphan	1,025	4
Kansas	Douglas	1,608	5
Kansas	Edwards	463	2
Kansas	Elk	397	2
Kansas	Ellis	422	2
Kansas	Ellsworth	414	2
Kansas	Finney	493	2
Kansas	Ford	462	2
Kansas	Franklin	992	3
Kansas	Geary	687	3
Kansas	Gove	359	2
Kansas	Graham	362	2
Kansas	Grant	531	3
Kansas	Gray	633	3
Kansas	Greeley	403	2
Kansas	Greenwood	442	2
Kansas	Hamilton	372	2

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

State	County	80%—2002 L/B values	Rent schedule zone
Kansas	Harper	498	2
Kansas	Harvey	742	3
Kansas	Haskell	595	3
Kansas	Hodgeman	410	2
Kansas	Jackson	666	3
Kansas	Jefferson	854	3
Kansas	Jewell	525	3
Kansas	Johnson	1,582	5
Kansas	Kearny	383	2
Kansas	Kingman	546	3
Kansas	Kiowe	353	2
Kansas	Labette	597	3
Kansas	Lane	374	2
Kansas	Leavenworth	1,271	4
Kansas	Lincoln	351	2
Kansas	Linn	802	3
Kansas	Logan	334	2
Kansas	Lyon	622	3
Kansas	Marion	585	3
Kansas	Marshall	734	3
Kansas	McPherson	921	3
Kansas	Meade	467	2
Kansas	Miami	1,404	4
Kansas	Mitchell	579	3
Kansas	Montgomery	707	3
Kansas	Morris	506	3
Kansas	Morton	373	2
Kansas	Nemaha	798	3
Kansas	Neosho	610	3
Kansas	Ness	330	2
Kansas	Norton	358	2
Kansas	Osage	719	3
Kansas	Osborne	398	2
Kansas	Ottawa	462	2
Kansas	Pawnee	450	2
Kansas	Phillips	369	2
Kansas	Pottawatomie	578	3
Kansas	Pratt	506	3
Kansas	Rawlins	333	2
Kansas	Reno	700	3
Kansas	Republic	655	3
Kansas	Rice	534	3
Kansas	Riley	828	3
Kansas	Rooks	358	2
Kansas	Rush	378	2
Kansas	Russell	344	2
Kansas	Saline	598	3
Kansas	Scott	444	2
Kansas	Sedgwick	958	3
Kansas	Seward	518	3
Kansas	Shawnee	1,012	4
Kansas	Sheridan	477	2
Kansas	Sherman	498	2
Kansas	Smith	530	3
Kansas	Stafford	611	3
Kansas	Stanton	458	2
Kansas	Stevens	542	3
Kansas	Sumner	546	3
Kansas	Thomas	486	2
Kansas	Trego	370	2
Kansas	Wabaunsee	581	3
Kansas	Wallace	355	2
Kansas	Washington	643	3
Kansas	Wichita	402	2
Kansas	Wilson	616	3
Kansas	Woodson	471	2
Kansas	Wyandotte	3,132	7
Kentucky	Adair	1,427	4
Kentucky	Allen	1,431	4
Kentucky	Anderson	1,926	5
Kentucky	Ballard	1,356	4

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

State	County	80%—2002 L/B values	Rent schedule zone
Kentucky	Barren	1,287	4
Kentucky	Bath	1,098	4
Kentucky	Bell	1,061	4
Kentucky	Boone	2,906	6
Kentucky	Bourbon	2,131	6
Kentucky	Boyd	1,157	4
Kentucky	Boyle	1,709	5
Kentucky	Bracken	1,227	4
Kentucky	Breathitt	738	3
Kentucky	Breckinridge	1,206	4
Kentucky	Bullitt	2,194	6
Kentucky	Butler	1,230	4
Kentucky	Caldwell	925	3
Kentucky	Calloway	1,490	4
Kentucky	Campbell	3,069	7
Kentucky	Carlisle	1,128	4
Kentucky	Carroll	1,657	5
Kentucky	Carter	1,197	4
Kentucky	Casey	934	3
Kentucky	Christian	1,357	4
Kentucky	Clark	1,746	5
Kentucky	Clay	767	3
Kentucky	Clinton	1,223	4
Kentucky	Crittenden	834	3
Kentucky	Cumberland	830	3
Kentucky	Daviess	1,633	5
Kentucky	Edmonson	941	3
Kentucky	Elliott	725	3
Kentucky	Estill	890	3
Kentucky	Fayette	3,671	7
Kentucky	Fleming	1,018	4
Kentucky	Floyd	1,229	4
Kentucky	Franklin	1,880	5
Kentucky	Fulton	1,160	4
Kentucky	Gallatin	1,724	5
Kentucky	Garrard	1,482	4
Kentucky	Grant	2,036	6
Kentucky	Graves	1,327	4
Kentucky	Grayson	1,102	4
Kentucky	Green	1,218	4
Kentucky	Greenup	963	3
Kentucky	Hancock	1,066	4
Kentucky	Hardin	1,516	5
Kentucky	Harlan	1,799	5
Kentucky	Harrison	1,494	4
Kentucky	Hart	1,110	4
Kentucky	Henderson	1,546	5
Kentucky	Henry	1,918	5
Kentucky	Hickman	1,198	4
Kentucky	Hopkins	1,041	4
Kentucky	Jackson	955	3
Kentucky	Jefferson	3,934	7
Kentucky	Jessamine	2,959	6
Kentucky	Johnson	1,218	4
Kentucky	Kenton	3,020	7
Kentucky	Knott	1,279	4
Kentucky	Knox	1,236	4
Kentucky	Larue	1,549	5
Kentucky	Laurel	1,844	5
Kentucky	Lawrence	728	3
Kentucky	Lee	911	3
Kentucky	Leslie	629	3
Kentucky	Letcher	830	3
Kentucky	Lewis	715	3
Kentucky	Lincoln	1,396	4
Kentucky	Livingston	819	3
Kentucky	Logan	1,274	4
Kentucky	Lyon	950	3
Kentucky	Madison	1,813	5
Kentucky	Magoffin	896	3
Kentucky	Marion	1,417	4

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

State	County	80%—2002 L/B values	Rent schedule zone
Kentucky	Marshall	1,406	4
Kentucky	Martin	488	2
Kentucky	Mason	1,511	5
Kentucky	McCracken	1,402	4
Kentucky	McCreary	1,797	5
Kentucky	McLean	1,357	4
Kentucky	Meade	1,654	5
Kentucky	Menifee	1,554	5
Kentucky	Mercer	2,282	6
Kentucky	Metcalfe	1,275	4
Kentucky	Monroe	1,050	4
Kentucky	Montgomery	1,530	5
Kentucky	Morgan	775	3
Kentucky	Muhlenberg	1,009	4
Kentucky	Nelson	1,723	5
Kentucky	Nicholas	1,008	4
Kentucky	Ohio	1,373	4
Kentucky	Oldham	3,650	7
Kentucky	Owen	1,331	4
Kentucky	Owsley	1,055	4
Kentucky	Pendleton	1,183	4
Kentucky	Perry	910	3
Kentucky	Pike	891	3
Kentucky	Powell	1,450	4
Kentucky	Pulaski	1,497	4
Kentucky	Robertson	858	3
Kentucky	Rockcastle	1,390	4
Kentucky	Rowan	1,064	4
Kentucky	Russell	1,562	5
Kentucky	Scott	2,517	6
Kentucky	Shelby	2,577	6
Kentucky	Simpson	1,617	5
Kentucky	Spencer	2,032	6
Kentucky	Taylor	1,351	4
Kentucky	Todd	1,387	4
Kentucky	Trigg	1,181	4
Kentucky	Trimble	1,208	4
Kentucky	Union	1,384	4
Kentucky	Warren	1,643	5
Kentucky	Washington	1,421	4
Kentucky	Wayne	1,773	5
Kentucky	Webster	1,128	4
Kentucky	Whitley	1,224	4
Kentucky	Wolfe	889	3
Kentucky	Woodford	3,004	7
Louisiana	Acadia	1,418	4
Louisiana	Allen	983	3
Louisiana	Ascension	2,223	6
Louisiana	Assumption	1,278	4
Louisiana	Avoyelles	1,040	4
Louisiana	Beauregard	1,071	4
Louisiana	Bienville	1,223	4
Louisiana	Bossier	1,334	4
Louisiana	Caddo	1,142	4
Louisiana	Calcasieu	1,140	4
Louisiana	Caldwell	1,080	4
Louisiana	Cameron	1,150	4
Louisiana	Catahoula	931	3
Louisiana	Claiborne	1,269	4
Louisiana	Concordia	902	3
Louisiana	De Soto	1,022	4
Louisiana	East Baton Rouge	2,459	6
Louisiana	East Carroll	955	3
Louisiana	East Feliciana	1,542	5
Louisiana	Evangeline	1,009	4
Louisiana	Franklin	953	3
Louisiana	Grant	1,066	4
Louisiana	Iberia	1,506	5
Louisiana	Iberville	1,482	4
Louisiana	Jackson	2,102	6
Louisiana	Jefferson	1,763	5

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

State	County	80%—2002 L/B values	Rent schedule zone
Louisiana	Jefferson Davis	871	3
Louisiana	La Salle	1,350	4
Louisiana	Lafayette	2,529	6
Louisiana	Lafourche	1,176	4
Louisiana	Lincoln	1,562	5
Louisiana	Livingston	2,333	6
Louisiana	Madison	884	3
Louisiana	Morehouse	938	3
Louisiana	Natchitoches	1,090	4
Louisiana	Orleans	35,002	11
Louisiana	Ouachita	1,394	4
Louisiana	Plaquemines	2,311	6
Louisiana	Pointe Coupee	1,138	4
Louisiana	Rapides	1,363	4
Louisiana	Red River	716	3
Louisiana	Richland	836	3
Louisiana	Sabine	1,515	5
Louisiana	St. Bernard	3,397	7
Louisiana	St. Charles	3,322	7
Louisiana	St. Helena	1,586	5
Louisiana	St. James	1,040	4
Louisiana	St. John the Baptist	2,728	6
Louisiana	St. Landry	1,107	4
Louisiana	St. Martin	1,333	4
Louisiana	St. Mary	1,182	4
Louisiana	St. Tammany	3,126	7
Louisiana	Tangipahoa	2,224	6
Louisiana	Tensas	844	3
Louisiana	Terrebonne	1,458	4
Louisiana	Union	1,579	5
Louisiana	Vermilion	1,306	4
Louisiana	Vernon	1,450	4
Louisiana	Washington	1,761	5
Louisiana	Webster	2,310	6
Louisiana	West Baton Rouge	1,572	5
Louisiana	West Carroll	1,425	4
Louisiana	West Feliciana	1,454	4
Louisiana	Winn	1,267	4
Maine	Androscoggin	1,937	5
Maine	Aroostook	718	3
Maine	Cumberland	3,234	7
Maine	Franklin	1,167	4
Maine	Hancock	1,568	5
Maine	Kennebec	1,539	5
Maine	Knox	2,266	6
Maine	Lincoln	2,195	6
Maine	Oxford	1,918	5
Maine	Penobscot	1,013	4
Maine	Piscataquis	812	3
Maine	Sagadahoc	2,298	6
Maine	Somerset	1,044	4
Maine	Waldo	1,334	4
Maine	Washington	685	3
Maine	York	3,009	7
Maryland	Allegany	1,958	5
Maryland	Anne Arundel	5,980	8
Maryland	Baltimore	5,459	8
Maryland	Calvert	3,184	7
Maryland	Caroline	2,361	6
Maryland	Carroll	4,503	7
Maryland	Cecil	4,639	7
Maryland	Charles	2,674	6
Maryland	Dorchester	2,163	6
Maryland	Frederick	4,260	7
Maryland	Garrett	1,743	5
Maryland	Harford	3,922	7
Maryland	Howard	4,857	7
Maryland	Kent	2,704	6
Maryland	Montgomery	4,783	7
Maryland	Prince George's	5,225	8
Maryland	Queen Anne's	2,515	6

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

State	County	80%—2002 L/B values	Rent schedule zone
Maryland	Somerset	2,013	6
Maryland	St. Mary's	2,265	6
Maryland	Talbot	3,362	7
Maryland	Washington	3,043	7
Maryland	Wicomico	2,730	6
Maryland	Worcester	1,915	5
Massachusetts	Barnstable	17,137	9
Massachusetts	Berkshire	4,511	7
Massachusetts	Bristol	10,200	9
Massachusetts	Dukes	9,074	8
Massachusetts	Essex	11,648	9
Massachusetts	Franklin	3,191	7
Massachusetts	Hampden	5,123	8
Massachusetts	Hampshire	5,281	8
Massachusetts	Middlesex	16,780	9
Massachusetts	Nantucket	40,659	11
Massachusetts	Norfolk	12,768	9
Massachusetts	Plymouth	10,108	9
Massachusetts	Suffolk	44,817	11
Massachusetts	Worcester	5,902	8
Michigan	Alcona	1,726	5
Michigan	Alger	1,245	4
Michigan	Allegan	2,527	6
Michigan	Alpena	1,551	5
Michigan	Antrim	2,071	6
Michigan	Arenac	1,626	5
Michigan	Baraga	993	3
Michigan	Barry	2,046	6
Michigan	Bay	2,058	6
Michigan	Benzie	2,460	6
Michigan	Berrien	3,118	7
Michigan	Branch	1,962	5
Michigan	Calhoun	1,851	5
Michigan	Cass	1,824	5
Michigan	Charlevoix	2,542	6
Michigan	Cheboygan	1,663	5
Michigan	Chippewa	1,043	4
Michigan	Clare	1,641	5
Michigan	Clinton	1,897	5
Michigan	Crawford	2,030	6
Michigan	Delta	1,156	4
Michigan	Dickinson	1,126	4
Michigan	Eaton	2,270	6
Michigan	Emmet	2,386	6
Michigan	Genesee	3,082	7
Michigan	Gladwin	1,742	5
Michigan	Gogebic	1,457	4
Michigan	Grand Traverse	3,311	7
Michigan	Gratiot	1,616	5
Michigan	Hillsdale	1,920	5
Michigan	Houghton	1,061	4
Michigan	Huron	1,598	5
Michigan	Ingham	2,303	6
Michigan	Ionia	2,229	6
Michigan	Iosco	1,824	5
Michigan	Iron	1,195	4
Michigan	Isabella	1,603	5
Michigan	Jackson	2,322	6
Michigan	Kalamazoo	2,828	6
Michigan	Kalkaska	1,740	5
Michigan	Kent	3,218	7
Michigan	Keweenaw	1,774	5
Michigan	Lake	1,770	5
Michigan	Lapeer	3,094	7
Michigan	Leelanau	3,747	7
Michigan	Lenawee	2,013	6
Michigan	Livingston	3,826	7
Michigan	Luce	1,094	4
Michigan	Mackinac	1,238	4
Michigan	Macomb	4,886	7
Michigan	Manistee	1,778	5

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

State	County	80%—2002 L/B values	Rent schedule zone
Michigan	Marquette	1,306	4
Michigan	Mason	1,586	5
Michigan	Mecosta	1,762	5
Michigan	Menominee	1,058	4
Michigan	Midland	2,086	6
Michigan	Missaukee	1,759	5
Michigan	Monroe	2,522	6
Michigan	Montcalm	1,764	5
Michigan	Montmorency	1,550	5
Michigan	Muskegon	2,406	6
Michigan	Newaygo	2,151	6
Michigan	Oakland	5,942	8
Michigan	Oceana	2,161	6
Michigan	Ogemaw	1,727	5
Michigan	Ontonagon	910	3
Michigan	Osceola	1,640	5
Michigan	Oscoda	1,776	5
Michigan	Otsego	1,935	5
Michigan	Ottawa	3,482	7
Michigan	Presque Isle	1,598	5
Michigan	Roscommon	2,549	6
Michigan	Saginaw	1,654	5
Michigan	Sanilac	1,678	5
Michigan	Schoolcraft	1,310	4
Michigan	Shiawassee	1,730	5
Michigan	St. Clair	3,176	7
Michigan	St. Joseph	1,851	5
Michigan	Tuscola	1,838	5
Michigan	Van Buren	2,245	6
Michigan	Washtenaw	3,791	7
Michigan	Wayne	5,463	8
Michigan	Wexford	2,223	6
Minnesota	Aitkin	703	3
Minnesota	Anoka	4,820	7
Minnesota	Becker	761	3
Minnesota	Beltrami	587	3
Minnesota	Benton	1,619	5
Minnesota	Big Stone	833	3
Minnesota	Blue Earth	1,734	5
Minnesota	Brown	1,574	5
Minnesota	Carlton	829	3
Minnesota	Carver	2,365	6
Minnesota	Cass	766	3
Minnesota	Chippewa	1,202	4
Minnesota	Chisago	2,318	6
Minnesota	Clay	856	3
Minnesota	Clearwater	501	3
Minnesota	Cook	1,411	4
Minnesota	Cottonwood	1,424	4
Minnesota	Crow Wing	884	3
Minnesota	Dakota	2,762	6
Minnesota	Dodge	1,873	5
Minnesota	Douglas	1,018	4
Minnesota	Faribault	1,683	5
Minnesota	Fillmore	1,403	4
Minnesota	Freeborn	1,758	5
Minnesota	Goodhue	1,917	5
Minnesota	Grant	1,028	4
Minnesota	Hennepin	4,446	7
Minnesota	Houston	1,044	4
Minnesota	Hubbard	694	3
Minnesota	Isanti	1,835	5
Minnesota	Itasca	798	3
Minnesota	Jackson	1,486	4
Minnesota	Kanabec	1,030	4
Minnesota	Kandiyohi	1,282	4
Minnesota	Kittson	450	2
Minnesota	Koochiching	562	3
Minnesota	Lac qui Parle	978	3
Minnesota	Lake	1,386	4
Minnesota	Lake of the Woods	472	2

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

State	County	80%—2002 L/B values	Rent schedule zone
Minnesota	Le Sueur	1,796	5
Minnesota	Lincoln	931	3
Minnesota	Lyon	1,161	4
Minnesota	Mahnomen	537	3
Minnesota	Marshall	489	2
Minnesota	Martin	1,638	5
Minnesota	McLeod	1,676	5
Minnesota	Meeker	1,434	4
Minnesota	Mille Lacs	1,385	4
Minnesota	Morrison	1,070	4
Minnesota	Mower	1,567	5
Minnesota	Murray	1,236	4
Minnesota	Nicollet	1,810	5
Minnesota	Nobles	1,343	4
Minnesota	Norman	668	3
Minnesota	Olmsted	1,771	5
Minnesota	Otter Tail	838	3
Minnesota	Pennington	419	2
Minnesota	Pine	1,015	4
Minnesota	Pipestone	1,126	4
Minnesota	Polk	662	3
Minnesota	Pope	986	3
Minnesota	Ramsey	15,209	9
Minnesota	Red Lake	504	3
Minnesota	Redwood	1,378	4
Minnesota	Renville	1,511	5
Minnesota	Rice	2,186	6
Minnesota	Rock	1,116	4
Minnesota	Roseau	422	2
Minnesota	Scott	2,797	6
Minnesota	Sherburne	2,253	6
Minnesota	Sibley	1,787	5
Minnesota	St. Louis	1,102	4
Minnesota	Stearns	1,263	4
Minnesota	Steele	1,701	5
Minnesota	Stevens	1,178	4
Minnesota	Swift	1,000	3
Minnesota	Todd	931	3
Minnesota	Traverse	905	3
Minnesota	Wabasha	1,500	4
Minnesota	Wadena	812	3
Minnesota	Waseca	1,876	5
Minnesota	Washington	4,160	7
Minnesota	Watsonwan	1,486	4
Minnesota	Wilkin	854	3
Minnesota	Winona	1,591	5
Minnesota	Wright	2,218	6
Minnesota	Yellow Medicine	1,029	4
Mississippi	Adams	803	3
Mississippi	Alcorn	1,084	4
Mississippi	Amite	1,258	4
Mississippi	Attala	1,028	4
Mississippi	Benton	776	3
Mississippi	Bolivar	878	3
Mississippi	Calhoun	762	3
Mississippi	Carroll	793	3
Mississippi	Chickasaw	738	3
Mississippi	Choctaw	939	3
Mississippi	Claiborne	962	3
Mississippi	Clarke	1,368	4
Mississippi	Clay	904	3
Mississippi	Coahoma	926	3
Mississippi	Copiah	1,317	4
Mississippi	Covington	1,258	4
Mississippi	DeSoto	1,569	5
Mississippi	Forrest	2,167	6
Mississippi	Franklin	1,315	4
Mississippi	George	2,418	6
Mississippi	Greene	1,303	4
Mississippi	Grenada	972	3
Mississippi	Hancock	1,901	5

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

State	County	80%—2002 L/B values	Rent schedule zone
Mississippi	Harrison	3,082	7
Mississippi	Hinds	1,078	4
Mississippi	Holmes	984	3
Mississippi	Humphreys	902	3
Mississippi	Issaquena	935	3
Mississippi	Itawamba	899	3
Mississippi	Jackson	3,077	7
Mississippi	Jasper	1,108	4
Mississippi	Jefferson	1,174	4
Mississippi	Jefferson Davis	1,060	4
Mississippi	Jones	1,778	5
Mississippi	Kemper	907	3
Mississippi	Lafayette	1,115	4
Mississippi	Lamar	1,590	5
Mississippi	Lauderdale	1,114	4
Mississippi	Lawrence	1,249	4
Mississippi	Leake	1,191	4
Mississippi	Lee	1,070	4
Mississippi	Leflore	888	3
Mississippi	Lincoln	1,804	5
Mississippi	Lowndes	901	3
Mississippi	Madison	1,298	4
Mississippi	Marion	1,085	4
Mississippi	Marshall	1,078	4
Mississippi	Monroe	938	3
Mississippi	Montgomery	727	3
Mississippi	Neshoba	1,706	5
Mississippi	Newton	2,458	6
Mississippi	Noxubee	851	3
Mississippi	Oktibbeha	1,370	4
Mississippi	Panola	885	3
Mississippi	Pearl River	2,229	6
Mississippi	Perry	1,714	5
Mississippi	Pike	1,542	5
Mississippi	Pontotoc	941	3
Mississippi	Prentiss	739	3
Mississippi	Quitman	787	3
Mississippi	Rankin	1,188	4
Mississippi	Scott	1,289	4
Mississippi	Sharkey	851	3
Mississippi	Simpson	1,635	5
Mississippi	Smith	1,568	5
Mississippi	Stone	1,461	4
Mississippi	Sunflower	850	3
Mississippi	Tallahatchie	724	3
Mississippi	Tate	1,359	4
Mississippi	Tippah	990	3
Mississippi	Tishomingo	1,049	4
Mississippi	Tunica	800	3
Mississippi	Union	1,239	4
Mississippi	Walthall	2,319	6
Mississippi	Warren	876	3
Mississippi	Washington	1,008	4
Mississippi	Wayne	1,256	4
Mississippi	Webster	654	3
Mississippi	Wilkinson	1,103	4
Mississippi	Winston	1,336	4
Mississippi	Yalobusha	966	3
Mississippi	Yazoo	882	3
Missouri	Adair	810	3
Missouri	Andrew	1,470	4
Missouri	Atchison	1,314	4
Missouri	Audrain	1,281	4
Missouri	Barry	1,342	4
Missouri	Barton	800	3
Missouri	Bates	959	3
Missouri	Benton	892	3
Missouri	Bollinger	1,034	4
Missouri	Boone	2,035	6
Missouri	Buchanan	1,432	4
Missouri	Butler	1,199	4

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

State	County	80%—2002 L/B values	Rent schedule zone
Missouri	Caldwell	1,095	4
Missouri	Callaway	1,424	4
Missouri	Camden	1,003	4
Missouri	Cape Girardeau	1,513	5
Missouri	Carroll	1,036	4
Missouri	Carter	838	3
Missouri	Cass	1,475	4
Missouri	Cedar	917	3
Missouri	Chariton	1,066	4
Missouri	Christian	1,910	5
Missouri	Clark	932	3
Missouri	Clay	2,714	6
Missouri	Clinton	1,233	4
Missouri	Cole	1,579	5
Missouri	Cooper	1,066	4
Missouri	Crawford	998	3
Missouri	Dade	1,022	4
Missouri	Dallas	1,117	4
Missouri	Daviess	941	3
Missouri	DeKalb	911	3
Missouri	Dent	793	3
Missouri	Douglas	857	3
Missouri	Dunklin	1,549	5
Missouri	Franklin	1,945	5
Missouri	Gasconade	1,269	4
Missouri	Gentry	925	3
Missouri	Greene	2,639	6
Missouri	Grundy	819	3
Missouri	Harrison	761	3
Missouri	Henry	967	3
Missouri	Hickory	866	3
Missouri	Holt	1,193	4
Missouri	Howard	1,067	4
Missouri	Howell	1,098	4
Missouri	Iron	1,066	4
Missouri	Jackson	2,940	6
Missouri	Jasper	1,195	4
Missouri	Jefferson	2,108	6
Missouri	Johnson	1,354	4
Missouri	Knox	1,113	4
Missouri	Laclede	1,102	4
Missouri	Lafayette	1,465	4
Missouri	Lawrence	1,422	4
Missouri	Lewis	885	3
Missouri	Lincoln	1,738	5
Missouri	Linn	804	3
Missouri	Livingston	1,028	4
Missouri	Macon	858	3
Missouri	Madison	778	3
Missouri	Maries	826	3
Missouri	Marion	981	3
Missouri	McDonald	1,623	5
Missouri	Mercer	4,286	7
Missouri	Miller	1,183	4
Missouri	Mississippi	1,484	4
Missouri	Moniteau	1,104	4
Missouri	Monroe	946	3
Missouri	Montgomery	1,311	4
Missouri	Morgan	1,242	4
Missouri	New Madrid	1,470	4
Missouri	Newton	1,408	4
Missouri	Nodaway	956	3
Missouri	Oregon	803	3
Missouri	Osage	1,120	4
Missouri	Ozark	1,093	4
Missouri	Pemiscot	1,418	4
Missouri	Perry	1,190	4
Missouri	Pettis	1,110	4
Missouri	Phelps	1,215	4
Missouri	Pike	1,294	4
Missouri	Platte	1,845	5

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

State	County	80%—2002 L/B values	Rent schedule zone
Missouri	Polk	1,127	4
Missouri	Pulaski	1,048	4
Missouri	Putnam	693	3
Missouri	Ralls	1,150	4
Missouri	Randolph	939	3
Missouri	Ray	1,192	4
Missouri	Reynolds	838	3
Missouri	Ripley	813	3
Missouri	Saline	1,094	4
Missouri	Schuyler	649	3
Missouri	Scotland	898	3
Missouri	Scott	1,396	4
Missouri	Shannon	842	3
Missouri	Shelby	950	3
Missouri	St Louis	2,902	6
Missouri	St. Charles	3,193	7
Missouri	St. Clair	814	3
Missouri	St. Francois	1,626	5
Missouri	Ste. Genevieve	1,157	4
Missouri	Stoddard	1,638	5
Missouri	Stone	1,542	5
Missouri	Sullivan	651	3
Missouri	Taney	1,382	4
Missouri	Texas	822	3
Missouri	Vernon	884	3
Missouri	Warren	1,850	5
Missouri	Washington	1,182	4
Missouri	Wayne	827	3
Missouri	Webster	1,378	4
Missouri	Worth	733	3
Missouri	Wright	1,007	4
Montana	Beaverhead	438	2
Montana	Big Horn	197	1
Montana	Blaine	196	1
Montana	Broadwater	371	2
Montana	Carbon	613	3
Montana	Carter	158	1
Montana	Cascade	340	2
Montana	Chouteau	336	2
Montana	Custer	155	1
Montana	Daniels	234	1
Montana	Dawson	175	1
Montana	Deer Lodge	502	3
Montana	Fallon	210	1
Montana	Fergus	297	2
Montana	Flathead	1,875	5
Montana	Gallatin	873	3
Montana	Garfield	132	1
Montana	Glacier	269	2
Montana	Golden Valley	194	1
Montana	Granite	560	3
Montana	Hill	255	2
Montana	Jefferson	482	2
Montana	Judith Basin	421	2
Montana	Lake	925	3
Montana	Lewis and Clark	452	2
Montana	Liberty	268	2
Montana	Lincoln	2,295	6
Montana	Madison	518	3
Montana	McCone	181	1
Montana	Meagher	347	2
Montana	Mineral	1,550	5
Montana	Missoula	1,150	4
Montana	Musselshell	194	1
Montana	Park	570	3
Montana	Petroleum	222	1
Montana	Phillips	175	1
Montana	Pondera	362	2
Montana	Powder River	174	1
Montana	Powell	496	2
Montana	Prairie	169	1

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

State	County	80%—2002 L/B values	Rent schedule zone
Montana	Ravalli	2,141	6
Montana	Richland	232	1
Montana	Roosevelt	239	1
Montana	Rosebud	144	1
Montana	Sanders	877	3
Montana	Sheridan	268	2
Montana	Silver Bow	782	3
Montana	Stillwater	384	2
Montana	Sweet Grass	445	2
Montana	Teton	290	2
Montana	Toole	280	2
Montana	Treasure	191	1
Montana	Valley	206	1
Montana	Wheatland	228	1
Montana	Wibaux	193	1
Montana	Yellowstone	404	2
Nebraska	Adams	1,246	4
Nebraska	Antelope	869	3
Nebraska	Arthur	156	1
Nebraska	Banner	245	1
Nebraska	Blaine	193	1
Nebraska	Boone	922	3
Nebraska	Box Butte	382	2
Nebraska	Boyd	349	2
Nebraska	Brown	274	2
Nebraska	Buffalo	1,050	4
Nebraska	Burt	1,360	4
Nebraska	Butler	1,522	5
Nebraska	Cass	1,660	5
Nebraska	Cedar	960	3
Nebraska	Chase	534	3
Nebraska	Cherry	180	1
Nebraska	Cheyenne	299	2
Nebraska	Clay	1,202	4
Nebraska	Colfax	1,303	4
Nebraska	Cuming	1,257	4
Nebraska	Custer	428	2
Nebraska	Dakota	1,078	4
Nebraska	Dawes	290	2
Nebraska	Dawson	811	3
Nebraska	Deuel	344	2
Nebraska	Dixon	997	3
Nebraska	Dodge	1,564	5
Nebraska	Douglas	3,120	7
Nebraska	Dundy	382	2
Nebraska	Fillmore	1,348	4
Nebraska	Franklin	614	3
Nebraska	Frontier	423	2
Nebraska	Furnas	483	2
Nebraska	Gage	874	3
Nebraska	Garden	204	1
Nebraska	Garfield	281	2
Nebraska	Gosper	669	3
Nebraska	Grant	170	1
Nebraska	Greeley	593	3
Nebraska	Hall	1,329	4
Nebraska	Hamilton	1,473	4
Nebraska	Harlan	571	3
Nebraska	Hayes	332	2
Nebraska	Hitchcock	390	2
Nebraska	Holt	414	2
Nebraska	Hooker	162	1
Nebraska	Howard	799	3
Nebraska	Jefferson	945	3
Nebraska	Johnson	774	3
Nebraska	Kearney	1,158	4
Nebraska	Keith	407	2
Nebraska	Keya Paha	276	2
Nebraska	Kimball	247	1
Nebraska	Knox	581	3
Nebraska	Lancaster	1,570	5

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

State	County	80%—2002 L/B values	Rent schedule zone
Nebraska	Lincoln	407	2
Nebraska	Logan	248	1
Nebraska	Loup	223	1
Nebraska	Madison	1,066	4
Nebraska	McPherson	174	1
Nebraska	Merrick	1,071	4
Nebraska	Morrill	262	2
Nebraska	Nance	734	3
Nebraska	Nemaha	1,017	4
Nebraska	Nuckolls	720	3
Nebraska	Otoe	1,198	4
Nebraska	Pawnee	676	3
Nebraska	Perkins	513	3
Nebraska	Phelps	1,183	4
Nebraska	Pierce	997	3
Nebraska	Platte	1,360	4
Nebraska	Polk	1,481	4
Nebraska	Red Willow	455	2
Nebraska	Richardson	778	3
Nebraska	Rock	255	2
Nebraska	Saline	1,054	4
Nebraska	Sarpy	2,854	6
Nebraska	Saunders	1,618	5
Nebraska	Scotts Bluff	518	3
Nebraska	Seward	1,429	4
Nebraska	Sheridan	202	1
Nebraska	Sherman	497	2
Nebraska	Sioux	222	1
Nebraska	Stanton	1,054	4
Nebraska	Thayer	1,066	4
Nebraska	Thomas	164	1
Nebraska	Thurston	1,068	4
Nebraska	Valley	539	3
Nebraska	Washington	1,802	5
Nebraska	Wayne	1,166	4
Nebraska	Webster	680	3
Nebraska	Wheeler	420	2
Nebraska	York	1,607	5
Nevada	Carson City	2,588	6
Nevada	Churchill	1,250	4
Nevada	Clark	2,854	6
Nevada	Douglas	672	3
Nevada	Elko	131	1
Nevada	Esmeralda	834	3
Nevada	Eureka	184	1
Nevada	Humboldt	304	2
Nevada	Lander	198	1
Nevada	Lincoln	846	3
Nevada	Lyon	1,124	4
Nevada	Mineral	154	1
Nevada	Nye	835	3
Nevada	Pershing	544	3
Nevada	Storey	25,714	10
Nevada	Washoe	476	2
Nevada	White Pine	435	2
New Hampshire	Belknap	2,755	6
New Hampshire	Carroll	2,266	6
New Hampshire	Cheshire	2,541	6
New Hampshire	Coos	957	3
New Hampshire	Grafton	1,718	5
New Hampshire	Hillsborough	4,495	7
New Hampshire	Merrimack	2,146	6
New Hampshire	Rockingham	5,459	8
New Hampshire	Strafford	2,328	6
New Hampshire	Sullivan	2,047	6
New Jersey	Atlantic	4,637	7
New Jersey	Bergen	38,527	11
New Jersey	Burlington	5,422	8
New Jersey	Camden	9,157	8
New Jersey	Cape May	5,639	8
New Jersey	Cumberland	3,771	7

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

State	County	80%—2002 L/B values	Rent schedule zone
New Jersey	Essex	36,694	11
New Jersey	Gloucester	7,588	8
New Jersey	Hudson *	7,396	8
New Jersey	Hunterdon	9,595	8
New Jersey	Mercer	15,084	9
New Jersey	Middlesex	11,731	9
New Jersey	Monmouth	13,750	9
New Jersey	Morris	21,135	10
New Jersey	Ocean	11,618	9
New Jersey	Passaic	25,729	10
New Jersey	Salem	3,658	7
New Jersey	Somerset	11,552	9
New Jersey	Sussex	5,709	8
New Jersey	Union	74,526	12
New Jersey	Warren	5,942	8
New Mexico	Bernalillo	382	2
New Mexico	Catron	109	1
New Mexico	Chaves	170	1
New Mexico	Cibola	122	1
New Mexico	Colfax	179	1
New Mexico	Curry	421	2
New Mexico	De Baca	103	1
New Mexico	Dona Ana	1,252	4
New Mexico	Eddy	204	1
New Mexico	Grant	149	1
New Mexico	Guadalupe	83	1
New Mexico	Harding *	187	1
New Mexico	Hidalgo	111	1
New Mexico	Lea	125	1
New Mexico	Lincoln	147	1
New Mexico	Los Alamos *	187	1
New Mexico	Luna	182	1
New Mexico	McKinley	60	1
New Mexico	Mora	247	1
New Mexico	Otero	193	1
New Mexico	Quay	144	1
New Mexico	Rio Arriba	262	2
New Mexico	Roosevelt	212	1
New Mexico	San Juan	259	2
New Mexico	San Miguel	200	1
New Mexico	Sandoval	157	1
New Mexico	Santa Fe	388	2
New Mexico	Sierra	140	1
New Mexico	Socorro	166	1
New Mexico	Taos	470	2
New Mexico	Torrance	154	1
New Mexico	Union	160	1
New Mexico	Valencia	534	3
New York	Albany	2,548	6
New York	Allegany	845	3
New York	Bronx *	1,366	4
New York	Broome	2,362	6
New York	Cattaraugus	1,034	4
New York	Cayuga	1,218	4
New York	Chautauqua	1,121	4
New York	Chemung	1,104	4
New York	Chenango	886	3
New York	Clinton	865	3
New York	Columbia	2,532	6
New York	Cortland	859	3
New York	Delaware	1,366	4
New York	Dutchess	5,033	8
New York	Erie	1,478	4
New York	Essex	1,148	4
New York	Franklin	777	3
New York	Fulton	1,298	4
New York	Genesee	1,116	4
New York	Greene	1,704	5
New York	Hamilton *	1,366	4
New York	Herkimer	937	3
New York	Jefferson	698	3

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

State	County	80%—2002 L/B values	Rent schedule zone
New York	Kings *	1,366	4
New York	Lewis	656	3
New York	Livingston	1,169	4
New York	Madison	1,014	4
New York	Monroe	1,575	5
New York	Montgomery	1,194	4
New York	Nassau	24,317	10
New York	New York	6,000	8
New York	Niagara	1,353	4
New York	Oneida	945	3
New York	Onondaga	1,187	4
New York	Ontario	1,343	4
New York	Orange	3,471	7
New York	Orleans	993	3
New York	Oswego	1,820	5
New York	Otsego	1,346	4
New York	Putnam	7,612	8
New York	Queens	1,366	4
New York	Rensselaer	2,076	6
New York	Richmond	79,163	12
New York	Rockland	20,123	10
New York	Saratoga	2,254	6
New York	Schenectady	1,706	5
New York	Schoharie	1,374	4
New York	Schuyler	1,244	4
New York	Seneca	1,204	4
New York	St. Lawrence	597	3
New York	Steuben	882	3
New York	Suffolk	14,506	9
New York	Sullivan	2,238	6
New York	Tioga	1,108	4
New York	Tompkins	1,349	4
New York	Ulster	2,831	6
New York	Warren	2,509	6
New York	Washington	1,085	4
New York	Wayne	1,990	5
New York	Westchester	12,075	9
New York	Wyoming	1,073	4
New York	Yates	1,490	4
North Carolina	Alamance	3,094	7
North Carolina	Alexander	3,703	7
North Carolina	Alleghany	2,761	6
North Carolina	Anson	2,219	6
North Carolina	Ashe	3,330	7
North Carolina	Avery	3,490	7
North Carolina	Beaufort	1,538	5
North Carolina	Bertie	1,611	5
North Carolina	Bladen	2,363	6
North Carolina	Brunswick	2,546	6
North Carolina	Buncombe	3,589	7
North Carolina	Burke	3,224	7
North Carolina	Cabarrus	3,922	7
North Carolina	Caldwell	3,879	7
North Carolina	Camden	1,507	5
North Carolina	Carteret	1,680	5
North Carolina	Caswell	2,075	6
North Carolina	Catawba	2,882	6
North Carolina	Chatham	2,710	6
North Carolina	Cherokee	3,951	7
North Carolina	Chowan	1,906	5
North Carolina	Clay	4,134	7
North Carolina	Cleveland	2,442	6
North Carolina	Columbus	1,768	5
North Carolina	Craven	1,922	5
North Carolina	Cumberland	2,024	6
North Carolina	Currituck	2,408	6
North Carolina	Dare	1,014	4
North Carolina	Davidson	3,185	7
North Carolina	Davie	3,317	7
North Carolina	Duplin	2,367	6
North Carolina	Durham	4,333	7

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

State	County	80%—2002 L/B values	Rent schedule zone
North Carolina	Edgecombe	1,659	5
North Carolina	Forsyth	3,647	7
North Carolina	Franklin	2,314	6
North Carolina	Gaston	3,374	7
North Carolina	Gates	1,471	4
North Carolina	Graham	2,985	6
North Carolina	Granville	2,161	6
North Carolina	Greene	2,396	6
North Carolina	Guilford	4,057	7
North Carolina	Halifax	1,448	4
North Carolina	Harnett	2,837	6
North Carolina	Haywood	3,717	7
North Carolina	Henderson	4,194	7
North Carolina	Hertford	1,547	5
North Carolina	Hoke	2,152	6
North Carolina	Hyde	1,455	4
North Carolina	Iredell	3,653	7
North Carolina	Jackson	4,878	7
North Carolina	Johnston	2,866	6
North Carolina	Jones	1,847	5
North Carolina	Lee	2,574	6
North Carolina	Lenoir	2,661	6
North Carolina	Lincoln	3,176	7
North Carolina	Macon	4,831	7
North Carolina	Madison	3,154	7
North Carolina	Martin	1,702	5
North Carolina	McDowell	2,684	6
North Carolina	Mecklenburg	7,693	8
North Carolina	Mitchell	3,465	7
North Carolina	Montgomery	2,670	6
North Carolina	Moore	2,422	6
North Carolina	Nash	2,002	6
North Carolina	New Hanover	7,981	8
North Carolina	Northampton	1,609	5
North Carolina	Onslow	2,359	6
North Carolina	Orange	3,899	7
North Carolina	Pamlico	1,565	5
North Carolina	Pasquotank	1,552	5
North Carolina	Pender	2,494	6
North Carolina	Perquimans	1,828	5
North Carolina	Person	1,970	5
North Carolina	Pitt	1,911	5
North Carolina	Polk	3,746	7
North Carolina	Randolph	3,051	7
North Carolina	Richmond	1,986	5
North Carolina	Robeson	1,595	5
North Carolina	Rockingham	2,132	6
North Carolina	Rowan	2,876	6
North Carolina	Rutherford	2,428	6
North Carolina	Sampson	2,467	6
North Carolina	Scotland	1,775	5
North Carolina	Stanly	2,920	6
North Carolina	Stokes	2,325	6
North Carolina	Surry	2,917	6
North Carolina	Swain	3,569	7
North Carolina	Transylvania	5,134	8
North Carolina	Tyrrell	1,447	4
North Carolina	Union	2,950	6
North Carolina	Vance	1,714	5
North Carolina	Wake	5,110	8
North Carolina	Warren	1,717	5
North Carolina	Washington	1,563	5
North Carolina	Watauga	3,221	7
North Carolina	Wayne	2,530	6
North Carolina	Wilkes	2,398	6
North Carolina	Wilson	1,977	5
North Carolina	Yadkin	2,606	6
North Carolina	Yancey	3,702	7
North Dakota	Adams	200	1
North Dakota	Barnes	358	2
North Dakota	Benson	284	2

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

State	County	80%—2002 L/B values	Rent schedule zone
North Dakota	Billings	200	1
North Dakota	Bottineau	327	2
North Dakota	Bowman	199	1
North Dakota	Burke	236	1
North Dakota	Burleigh	271	2
North Dakota	Cass	701	3
North Dakota	Cavalier	434	2
North Dakota	Dickey	402	2
North Dakota	Divide	228	1
North Dakota	Dunn	202	1
North Dakota	Eddy	252	2
North Dakota	Emmons	224	1
North Dakota	Foster	319	2
North Dakota	Golden Valley	197	1
North Dakota	Grand Forks	634	3
North Dakota	Grant	247	1
North Dakota	Griggs	283	2
North Dakota	Hettinger	269	2
North Dakota	Kidder	225	1
North Dakota	LaMoure	446	2
North Dakota	Logan	196	1
North Dakota	McHenry	263	2
North Dakota	McIntosh	230	1
North Dakota	McKenzie	243	1
North Dakota	McLean	342	2
North Dakota	Mercer	214	1
North Dakota	Morton	242	1
North Dakota	Mountrail	245	1
North Dakota	Nelson	276	2
North Dakota	Oliver	194	1
North Dakota	Pembina	612	3
North Dakota	Pierce	277	2
North Dakota	Ramsey	294	2
North Dakota	Ransom	416	2
North Dakota	Renville	429	2
North Dakota	Richland	756	3
North Dakota	Rolette	263	2
North Dakota	Sargent	434	2
North Dakota	Sheridan	225	1
North Dakota	Sioux	161	1
North Dakota	Slope	195	1
North Dakota	Stark	259	2
North Dakota	Steele	462	2
North Dakota	Stutsman	326	2
North Dakota	Towner	287	2
North Dakota	Traill	674	3
North Dakota	Walsh	575	3
North Dakota	Ward	335	2
North Dakota	Wells	300	2
North Dakota	Williams	258	2
Ohio	Adams	1,512	5
Ohio	Allen	2,425	6
Ohio	Ashland	2,312	6
Ohio	Ashtabula	1,919	5
Ohio	Athens	1,424	4
Ohio	Auglaize	2,346	6
Ohio	Belmont	1,315	4
Ohio	Brown	1,894	5
Ohio	Butler	3,289	7
Ohio	Carroll	1,673	5
Ohio	Champaign	2,274	6
Ohio	Clark	2,831	6
Ohio	Clermont	2,889	6
Ohio	Clinton	2,320	6
Ohio	Columbiana	2,317	6
Ohio	Coshocton	1,822	5
Ohio	Crawford	1,950	5
Ohio	Cuyahoga	17,394	9
Ohio	Darke	2,536	6
Ohio	Defiance	1,655	5
Ohio	Delaware	3,034	7

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

State	County	80%—2002 L/B values	Rent schedule zone
Ohio	Erie	2,494	6
Ohio	Fairfield	2,659	6
Ohio	Fayette	1,938	5
Ohio	Franklin	3,747	7
Ohio	Fulton	2,123	6
Ohio	Gallia	1,439	4
Ohio	Geauga	4,966	7
Ohio	Greene	2,466	6
Ohio	Guernsey	1,532	5
Ohio	Hamilton	4,110	7
Ohio	Hancock	1,939	5
Ohio	Hardin	1,755	5
Ohio	Harrison	926	3
Ohio	Henry	2,018	6
Ohio	Highland	1,962	5
Ohio	Hocking	2,013	6
Ohio	Holmes	2,787	6
Ohio	Huron	2,217	6
Ohio	Jackson	1,094	4
Ohio	Jefferson	1,493	4
Ohio	Knox	2,302	6
Ohio	Lake	6,431	8
Ohio	Lawrence	1,428	4
Ohio	Licking	2,814	6
Ohio	Logan	1,718	5
Ohio	Lorain	2,531	6
Ohio	Lucas	2,692	6
Ohio	Madison	2,479	6
Ohio	Mahoning	2,488	6
Ohio	Marion	1,783	5
Ohio	Medina	3,881	7
Ohio	Meigs	1,385	4
Ohio	Mercer	2,606	6
Ohio	Miami	2,620	6
Ohio	Monroe	1,126	4
Ohio	Montgomery	3,101	7
Ohio	Morgan	1,174	4
Ohio	Morrow	1,971	5
Ohio	Muskingum	1,539	5
Ohio	Noble	1,289	4
Ohio	Ottawa	1,742	5
Ohio	Paulding	1,672	5
Ohio	Perry	1,809	5
Ohio	Pickaway	2,386	6
Ohio	Pike	1,322	4
Ohio	Portage	3,396	7
Ohio	Preble	2,008	6
Ohio	Putnam	1,909	5
Ohio	Richland	2,187	6
Ohio	Ross	1,652	5
Ohio	Sandusky	1,840	5
Ohio	Scioto	1,295	4
Ohio	Seneca	1,877	5
Ohio	Shelby	2,194	6
Ohio	Stark	3,231	7
Ohio	Summit	4,578	7
Ohio	Trumbull	2,414	6
Ohio	Tuscarawas	2,285	6
Ohio	Union	2,050	6
Ohio	Van Wert	2,079	6
Ohio	Vinton	1,651	5
Ohio	Warren	3,881	7
Ohio	Washington	1,576	5
Ohio	Wayne	3,568	7
Ohio	Williams	1,799	5
Ohio	Wood	2,211	6
Ohio	Wyandot	2,227	6
Oklahoma	Adair	943	3
Oklahoma	Alfalfa	565	3
Oklahoma	Atoka	502	3
Oklahoma	Beaver	292	2

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

State	County	80%—2002 L/B values	Rent schedule zone
Oklahoma	Beckham	460	2
Oklahoma	Blaine	490	2
Oklahoma	Bryan	694	3
Oklahoma	Caddo	495	2
Oklahoma	Canadian	800	3
Oklahoma	Carter	610	3
Oklahoma	Cherokee	925	3
Oklahoma	Choctaw	486	2
Oklahoma	Cimarron	241	1
Oklahoma	Cleveland	1,490	4
Oklahoma	Coal	507	3
Oklahoma	Comanche	614	3
Oklahoma	Cotton	418	2
Oklahoma	Craig	616	3
Oklahoma	Creek	725	3
Oklahoma	Custer	463	2
Oklahoma	Delaware	1,206	4
Oklahoma	Dewey	417	2
Oklahoma	Ellis	262	2
Oklahoma	Garfield	547	3
Oklahoma	Garvin	658	3
Oklahoma	Grady	631	3
Oklahoma	Grant	466	2
Oklahoma	Greer	317	2
Oklahoma	Harmon	292	2
Oklahoma	Harper	264	2
Oklahoma	Haskell	704	3
Oklahoma	Hughes	485	2
Oklahoma	Jackson	418	2
Oklahoma	Jefferson	401	2
Oklahoma	Johnston	601	3
Oklahoma	Kay	590	3
Oklahoma	Kingfisher	603	3
Oklahoma	Kiowa	402	2
Oklahoma	Latimer	512	3
Oklahoma	Le Flore	976	3
Oklahoma	Lincoln	698	3
Oklahoma	Logan	780	3
Oklahoma	Love	635	3
Oklahoma	Major	446	2
Oklahoma	Marshall	539	3
Oklahoma	Mayes	994	3
Oklahoma	McClain	919	3
Oklahoma	McCurain	763	3
Oklahoma	McIntosh	618	3
Oklahoma	Murray	554	3
Oklahoma	Muskogee	724	3
Oklahoma	Noble	574	3
Oklahoma	Nowata	609	3
Oklahoma	Okfuskee	617	3
Oklahoma	Oklahoma	1,542	5
Oklahoma	Okmulgee	725	3
Oklahoma	Osage	434	2
Oklahoma	Ottawa	1,014	4
Oklahoma	Pawnee	476	2
Oklahoma	Payne	804	3
Oklahoma	Pittsburg	605	3
Oklahoma	Pontotoc	646	3
Oklahoma	Pottawatomie	793	3
Oklahoma	Pushmataha	444	2
Oklahoma	Roger Mills	312	2
Oklahoma	Rogers	1,124	4
Oklahoma	Seminole	594	3
Oklahoma	Sequoyah	1,029	4
Oklahoma	Stephens	541	3
Oklahoma	Texas	415	2
Oklahoma	Tillman	438	2
Oklahoma	Tulsa	1,698	5
Oklahoma	Wagoner	1,075	4
Oklahoma	Washington	824	3
Oklahoma	Washita	472	2

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

State	County	80%—2002 L/B values	Rent schedule zone
Oklahoma	Woods	389	2
Oklahoma	Woodward	364	2
Oregon	Baker	437	2
Oregon	Benton	3,083	7
Oregon	Clackamas	7,680	8
Oregon	Clatsop	2,221	6
Oregon	Columbia	3,050	7
Oregon	Coos	2,691	6
Oregon	Crook	425	2
Oregon	Curry	1,559	5
Oregon	Deschutes	4,138	7
Oregon	Douglas	1,648	5
Oregon	Gilliam	244	1
Oregon	Grant	245	1
Oregon	Harney	231	1
Oregon	Hood River	7,491	8
Oregon	Jackson	2,259	6
Oregon	Jefferson	449	2
Oregon	Josephine	3,322	7
Oregon	Klamath	810	3
Oregon	Lake	390	2
Oregon	Lane	3,658	7
Oregon	Lincoln	2,086	6
Oregon	Linn	2,279	6
Oregon	Malheur	430	2
Oregon	Marion	4,086	7
Oregon	Morrow	292	2
Oregon	Multnomah	8,701	8
Oregon	Polk	3,958	7
Oregon	Sherman	294	2
Oregon	Tillamook	4,207	7
Oregon	Umatilla	612	3
Oregon	Union	835	3
Oregon	Wallowa	491	2
Oregon	Wasco	315	2
Oregon	Washington	5,835	8
Oregon	Wheeler	219	1
Oregon	Yamhill	5,508	8
Pennsylvania	Adams	3,025	7
Pennsylvania	Allegheny	3,810	7
Pennsylvania	Armstrong	1,866	5
Pennsylvania	Beaver	2,381	6
Pennsylvania	Bedford	1,584	5
Pennsylvania	Berks	4,422	7
Pennsylvania	Blair	2,501	6
Pennsylvania	Bradford	1,432	4
Pennsylvania	Bucks	7,534	8
Pennsylvania	Butler	3,160	7
Pennsylvania	Cambria	2,150	6
Pennsylvania	Cameron	1,502	5
Pennsylvania	Carbon	3,549	7
Pennsylvania	Centre	2,720	6
Pennsylvania	Chester	8,286	8
Pennsylvania	Clarion	1,470	4
Pennsylvania	Clearfield	1,320	4
Pennsylvania	Clinton	2,243	6
Pennsylvania	Columbia	2,510	6
Pennsylvania	Crawford	1,390	4
Pennsylvania	Cumberland	3,061	7
Pennsylvania	Dauphin	4,233	7
Pennsylvania	Delaware	18,282	9
Pennsylvania	Elk	2,483	6
Pennsylvania	Erie	1,856	5
Pennsylvania	Fayette	1,475	4
Pennsylvania	Forest	1,606	5
Pennsylvania	Franklin	3,103	7
Pennsylvania	Fulton	1,854	5
Pennsylvania	Greene	947	3
Pennsylvania	Huntingdon	1,949	5
Pennsylvania	Indiana	1,503	5
Pennsylvania	Jefferson	1,485	4

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

State	County	80%—2002 L/B values	Rent schedule zone
Pennsylvania	Juniata	2,447	6
Pennsylvania	Lackawanna	2,564	6
Pennsylvania	Lancaster	6,364	8
Pennsylvania	Lawrence	1,953	5
Pennsylvania	Lebanon	4,279	7
Pennsylvania	Lehigh	3,603	7
Pennsylvania	Luzerne	2,833	6
Pennsylvania	Lycoming	1,854	5
Pennsylvania	McKean	943	3
Pennsylvania	Mercer	1,656	5
Pennsylvania	Mifflin	2,551	6
Pennsylvania	Monroe	4,153	7
Pennsylvania	Montgomery	10,198	9
Pennsylvania	Montour	2,397	6
Pennsylvania	Northampton	3,890	7
Pennsylvania	Northumberland	2,479	6
Pennsylvania	Perry	2,562	6
Pennsylvania	Philadelphia	20,872	10
Pennsylvania	Pike	2,302	6
Pennsylvania	Potter	1,342	4
Pennsylvania	Schuylkill	2,706	6
Pennsylvania	Snyder	2,846	6
Pennsylvania	Somerset	1,516	5
Pennsylvania	Sullivan	1,502	5
Pennsylvania	Susquehanna	1,730	5
Pennsylvania	Tioga	1,862	5
Pennsylvania	Union	3,325	7
Pennsylvania	Venango	1,191	4
Pennsylvania	Warren	1,030	4
Pennsylvania	Washington	1,676	5
Pennsylvania	Wayne	1,689	5
Pennsylvania	Westmoreland	2,251	6
Pennsylvania	Wyoming	1,821	5
Pennsylvania	York	3,844	7
Puerto Rico	All Areas	4,693	7
Rhode Island	Bristol	17,945	9
Rhode Island	Kent	5,242	8
Rhode Island	Newport	10,690	9
Rhode Island	Providence	7,186	8
Rhode Island	Washington	6,194	8
South Carolina	Abbeville	1,623	5
South Carolina	Aiken	1,775	5
South Carolina	Allendale	1,002	4
South Carolina	Anderson	2,651	6
South Carolina	Bamberg	1,051	4
South Carolina	Barnwell	1,045	4
South Carolina	Beaufort	1,978	5
South Carolina	Berkeley	2,196	6
South Carolina	Calhoun	1,182	4
South Carolina	Charleston	3,974	7
South Carolina	Cherokee	1,624	5
South Carolina	Chester	1,598	5
South Carolina	Chesterfield	1,126	4
South Carolina	Clarendon	1,132	4
South Carolina	Colleton	1,400	4
South Carolina	Darlington	797	3
South Carolina	Dillon	1,113	4
South Carolina	Dorchester	1,588	5
South Carolina	Edgefield	1,626	5
South Carolina	Fairfield	1,194	4
South Carolina	Florence	1,256	4
South Carolina	Georgetown	1,698	5
South Carolina	Greenville	2,722	6
South Carolina	Greenwood	1,486	4
South Carolina	Hampton	1,198	4
South Carolina	Horry	1,737	5
South Carolina	Jasper	1,163	4
South Carolina	Kershaw	1,693	5
South Carolina	Lancaster	1,763	5
South Carolina	Laurens	1,789	5
South Carolina	Lee	1,105	4

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

State	County	80%—2002 L/B values	Rent schedule zone
South Carolina	Lexington	2,224	6
South Carolina	Marion	1,202	4
South Carolina	Marlboro	963	3
South Carolina	McCormick	2,101	6
South Carolina	Newberry	1,642	5
South Carolina	Oconee	3,834	7
South Carolina	Orangeburg	1,097	4
South Carolina	Pickens	3,722	7
South Carolina	Richland	2,637	6
South Carolina	Saluda	1,613	5
South Carolina	Spartanburg	3,223	7
South Carolina	Sumter	1,566	5
South Carolina	Union	1,398	4
South Carolina	Williamsburg	1,324	4
South Carolina	York	3,254	7
South Dakota	Aurora	474	2
South Dakota	Beadle	430	2
South Dakota	Bennett	193	1
South Dakota	Bon Homme	630	3
South Dakota	Brookings	697	3
South Dakota	Brown	590	3
South Dakota	Brule	394	2
South Dakota	Buffalo	218	1
South Dakota	Butte	210	1
South Dakota	Campbell	251	2
South Dakota	Charles Mix	477	2
South Dakota	Clark	506	3
South Dakota	Clay	1,021	4
South Dakota	Codington	590	3
South Dakota	Corson	138	1
South Dakota	Custer	310	2
South Dakota	Davison	567	3
South Dakota	Day	481	2
South Dakota	Deuel	566	3
South Dakota	Dewey	170	1
South Dakota	Douglas	525	3
South Dakota	Edmunds	372	2
South Dakota	Fall River	203	1
South Dakota	Faulk	313	2
South Dakota	Grant	582	3
South Dakota	Gregory	317	2
South Dakota	Haakon	174	1
South Dakota	Hamlin	634	3
South Dakota	Hand	278	2
South Dakota	Hanson	616	3
South Dakota	Harding	119	1
South Dakota	Hughes	353	2
South Dakota	Hutchinson	640	3
South Dakota	Hyde	242	1
South Dakota	Jackson	160	1
South Dakota	Jerauld	321	2
South Dakota	Jones	214	1
South Dakota	Kingsbury	594	3
South Dakota	Lake	786	3
South Dakota	Lawrence	579	3
South Dakota	Lincoln	1,338	4
South Dakota	Lyman	275	2
South Dakota	Marshall	482	2
South Dakota	McCook	688	3
South Dakota	McPherson	277	2
South Dakota	Meade	214	1
South Dakota	Mellette	166	1
South Dakota	Miner	556	3
South Dakota	Minnehaha	1,169	4
South Dakota	Moody	964	3
South Dakota	Pennington	281	2
South Dakota	Perkins	151	1
South Dakota	Potter	354	2
South Dakota	Roberts	560	3
South Dakota	Sanborn	390	2
South Dakota	Shannon	134	1

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

State	County	80%—2002 L/B values	Rent schedule zone
South Dakota	Spink	451	2
South Dakota	Stanley	166	1
South Dakota	Sully	386	2
South Dakota	Todd	166	1
South Dakota	Tripp	270	2
South Dakota	Turner	1,033	4
South Dakota	Union	1,538	5
South Dakota	Walworth	272	2
South Dakota	Yankton	839	3
South Dakota	Ziebach	138	1
Tennessee	Anderson	3,226	7
Tennessee	Bedford	1,995	5
Tennessee	Benton	1,264	4
Tennessee	Bledsoe	1,739	5
Tennessee	Blount	4,243	7
Tennessee	Bradley	3,043	7
Tennessee	Campbell	1,576	5
Tennessee	Cannon	2,214	6
Tennessee	Carroll	1,340	4
Tennessee	Carter	2,426	6
Tennessee	Cheatham	2,487	6
Tennessee	Chester	1,315	4
Tennessee	Claiborne	1,472	4
Tennessee	Clay	1,212	4
Tennessee	Cocke	2,247	6
Tennessee	Coffee	2,065	6
Tennessee	Crockett	1,638	5
Tennessee	Cumberland	2,056	6
Tennessee	Davidson	5,247	8
Tennessee	Decatur	1,061	4
Tennessee	DeKalb	2,035	6
Tennessee	Dickson	2,090	6
Tennessee	Dyer	1,517	5
Tennessee	Fayette	1,625	5
Tennessee	Fentress	1,802	5
Tennessee	Franklin	2,145	6
Tennessee	Gibson	1,275	4
Tennessee	Giles	1,674	5
Tennessee	Grainger	1,651	5
Tennessee	Greene	2,353	6
Tennessee	Grundy	1,709	5
Tennessee	Hamblen	3,082	7
Tennessee	Hamilton	2,459	6
Tennessee	Hancock	1,563	5
Tennessee	Hardeman	989	3
Tennessee	Hardin	1,181	4
Tennessee	Hawkins	2,173	6
Tennessee	Haywood	1,297	4
Tennessee	Henderson	1,115	4
Tennessee	Henry	1,229	4
Tennessee	Hickman	1,215	4
Tennessee	Houston	1,166	4
Tennessee	Humphreys	1,279	4
Tennessee	Jackson	1,385	4
Tennessee	Jefferson	3,082	7
Tennessee	Johnson	2,995	6
Tennessee	Knox	4,136	7
Tennessee	Lake	1,207	4
Tennessee	Lauderdale	1,136	4
Tennessee	Lawrence	1,446	4
Tennessee	Lewis	1,525	5
Tennessee	Lincoln	1,619	5
Tennessee	Loudon	3,150	7
Tennessee	Macon	2,118	6
Tennessee	Madison	2,024	6
Tennessee	Marion	1,607	5
Tennessee	Marshall	1,804	5
Tennessee	Maury	2,063	6
Tennessee	McMinn	2,251	6
Tennessee	McNairy	849	3
Tennessee	Meigs	2,250	6

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

State	County	80%—2002 L/B values	Rent schedule zone
Tennessee	Monroe	2,341	6
Tennessee	Montgomery	1,930	5
Tennessee	Moore	1,673	5
Tennessee	Morgan	1,858	5
Tennessee	Obion	1,333	4
Tennessee	Overton	1,984	5
Tennessee	Perry	1,187	4
Tennessee	Pickett	1,891	5
Tennessee	Polk	3,309	7
Tennessee	Putnam	2,383	6
Tennessee	Rhea	2,164	6
Tennessee	Roane	2,854	6
Tennessee	Robertson	2,038	6
Tennessee	Rutherford	2,367	6
Tennessee	Scott	1,619	5
Tennessee	Sequatchie	1,810	5
Tennessee	Sevier	3,016	7
Tennessee	Shelby	3,057	7
Tennessee	Smith	1,668	5
Tennessee	Stewart	1,655	5
Tennessee	Sullivan	2,788	6
Tennessee	Sumner	2,637	6
Tennessee	Tipton	1,558	5
Tennessee	Trousdale	2,103	6
Tennessee	Unicoi	5,030	8
Tennessee	Union	2,150	6
Tennessee	Van Buren	1,586	5
Tennessee	Warren	1,958	5
Tennessee	Washington	3,245	7
Tennessee	Wayne	1,030	4
Tennessee	Weakley	1,219	4
Tennessee	White	2,006	6
Tennessee	Williamson	4,133	7
Tennessee	Wilson	2,646	6
Texas	Anderson	830	3
Texas	Andrews	131	1
Texas	Angelina	1,856	5
Texas	Aransas	806	3
Texas	Archer	423	2
Texas	Armstrong	299	2
Texas	Atascosa	760	3
Texas	Austin	1,741	5
Texas	Bailey	352	2
Texas	Bandera	1,390	4
Texas	Bastrop	1,487	4
Texas	Baylor	414	2
Texas	Bee	661	3
Texas	Bell	1,034	4
Texas	Bexar	1,600	5
Texas	Blanco	1,953	5
Texas	Borden	278	2
Texas	Bosque	1,182	4
Texas	Bowie	1,301	4
Texas	Brazoria	1,213	4
Texas	Brazos	1,370	4
Texas	Brewster	92	1
Texas	Briscoe	219	1
Texas	Brooks	461	2
Texas	Brown	718	3
Texas	Burleson	1,122	4
Texas	Burnet	1,452	4
Texas	Caldwell	1,341	4
Texas	Calhoun	694	3
Texas	Callahan	474	2
Texas	Cameron	1,239	4
Texas	Camp	1,512	5
Texas	Carson	355	2
Texas	Cass	1,003	4
Texas	Castro	532	3
Texas	Chambers	725	3
Texas	Cherokee	1,086	4

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

State	County	80%—2002 L/B values	Rent schedule zone
Texas	Childress	258	2
Texas	Clay	509	3
Texas	Cochran	295	2
Texas	Coke	418	2
Texas	Coleman	490	2
Texas	Collin	2,027	6
Texas	Collingsworth	365	2
Texas	Colorado	1,210	4
Texas	Comal	1,682	5
Texas	Comanche	782	3
Texas	Concho	411	2
Texas	Cooke	1,130	4
Texas	Coryell	850	3
Texas	Cottle	187	1
Texas	Crane	90	1
Texas	Crockett	162	1
Texas	Crosby	373	2
Texas	Culberson	66	1
Texas	Dallam	481	2
Texas	Dallas	2,375	6
Texas	Dawson	425	2
Texas	Deaf Smith	352	2
Texas	Delta	754	3
Texas	Denton	2,318	6
Texas	DeWitt	959	3
Texas	Dickens	229	1
Texas	Dimmit	394	2
Texas	Donley	288	2
Texas	Duval	580	3
Texas	Eastland	583	3
Texas	Ector	113	1
Texas	Edwards	334	2
Texas	El Paso	1,750	5
Texas	Ellis	1,270	4
Texas	Erath	1,066	4
Texas	Falls	694	3
Texas	Fannin	920	3
Texas	Fayette	1,503	5
Texas	Fisher	342	2
Texas	Floyd	387	2
Texas	Foard	274	2
Texas	Fort Bend	1,541	5
Texas	Franklin	982	3
Texas	Freestone	720	3
Texas	Frio	626	3
Texas	Gaines	482	2
Texas	Galveston	1,261	4
Texas	Garza	213	1
Texas	Gillespie	1,595	5
Texas	Glasscock	282	2
Texas	Goliad	726	3
Texas	Gonzales	939	3
Texas	Gray	342	2
Texas	Grayson	1,537	5
Texas	Gregg	1,163	4
Texas	Grimes	1,438	4
Texas	Guadalupe	1,617	5
Texas	Hale	473	2
Texas	Hall	231	1
Texas	Hamilton	720	3
Texas	Hansford	295	2
Texas	Hardeman	279	2
Texas	Hardin	1,008	4
Texas	Harris	2,098	6
Texas	Harrison	959	3
Texas	Hartley	301	2
Texas	Haskell	338	2
Texas	Hays	2,302	6
Texas	Hemphill	213	1
Texas	Henderson	1,309	4
Texas	Hidalgo	1,612	5

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

State	County	80%—2002 L/B values	Rent schedule zone
Texas	Hill	958	3
Texas	Hockley	390	2
Texas	Hood	1,857	5
Texas	Hopkins	1,124	4
Texas	Houston	864	3
Texas	Howard	355	2
Texas	Hudspeth	121	1
Texas	Hunt	1,268	4
Texas	Hutchinson	202	1
Texas	Irion	187	1
Texas	Jack	570	3
Texas	Jackson	871	3
Texas	Jasper	1,229	4
Texas	Jeff Davis	105	1
Texas	Jefferson	688	3
Texas	Jim Hogg	358	2
Texas	Jim Wells	500	2
Texas	Johnson	1,748	5
Texas	Jones	416	2
Texas	Karnes	654	3
Texas	Kaufman	1,245	4
Texas	Kendall	1,734	5
Texas	Kenedy	282	2
Texas	Kent	166	1
Texas	Kerr	907	3
Texas	Kimble	521	3
Texas	King	170	1
Texas	Kinney	318	2
Texas	Kleberg	478	2
Texas	Knox	238	1
Texas	La Salle	474	2
Texas	Lamar	704	3
Texas	Lamb	418	2
Texas	Lampasas	972	3
Texas	Lavaca	1,024	4
Texas	Lee	1,156	4
Texas	Leon	854	3
Texas	Liberty	1,205	4
Texas	Limestone	594	3
Texas	Lipscomb	294	2
Texas	Live Oak	568	3
Texas	Llano	1,141	4
Texas	Loving	64	1
Texas	Lubbock	649	3
Texas	Lynn	377	2
Texas	Madison	910	3
Texas	Marion	781	3
Texas	Martin	347	2
Texas	Mason	777	3
Texas	Matagorda	811	3
Texas	Maverick	234	1
Texas	McCulloch	579	3
Texas	McLennan	998	3
Texas	McMullen	566	3
Texas	Medina	902	3
Texas	Menard	395	2
Texas	Midland	307	2
Texas	Milam	949	3
Texas	Mills	778	3
Texas	Mitchell	273	2
Texas	Montague	1,008	4
Texas	Montgomery	2,247	6
Texas	Moore	459	2
Texas	Morris	666	3
Texas	Motley	214	1
Texas	Nacogdoches	1,094	4
Texas	Navarro	694	3
Texas	Newton	766	3
Texas	Nolan	380	2
Texas	Nueces	757	3
Texas	Ochiltree	346	2

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

State	County	80%—2002 L/B values	Rent schedule zone
Texas	Oldham	170	1
Texas	Orange	1,363	4
Texas	Palo Pinto	640	3
Texas	Panola	806	3
Texas	Parker	1,830	5
Texas	Parmer	479	2
Texas	Pecos	111	1
Texas	Polk	1,087	4
Texas	Potter	297	2
Texas	Presidio	259	2
Texas	Rains	1,252	4
Texas	Randall	444	2
Texas	Reagan	163	1
Texas	Real	492	2
Texas	Red River	703	3
Texas	Reeves	111	1
Texas	Refugio	344	2
Texas	Roberts	174	1
Texas	Robertson	851	3
Texas	Rockwall	2,503	6
Texas	Runnels	478	2
Texas	Rusk	1,030	4
Texas	Sabine	1,525	5
Texas	San Augustine	1,061	4
Texas	San Jacinto	1,694	5
Texas	San Patricio	710	3
Texas	San Saba	614	3
Texas	Schleicher	271	2
Texas	Scurry	304	2
Texas	Shackelford	350	2
Texas	Shelby	1,484	4
Texas	Sherman	448	2
Texas	Smith	1,253	4
Texas	Somervell	1,385	4
Texas	Starr	530	3
Texas	Stephens	384	2
Texas	Sterling	160	1
Texas	Stonewall	234	1
Texas	Sutton	290	2
Texas	Swisher	368	2
Texas	Tarrant	2,409	6
Texas	Taylor	529	3
Texas	Terrell	86	1
Texas	Terry	488	2
Texas	Throckmorton	291	2
Texas	Titus	1,269	4
Texas	Tom Green	502	3
Texas	Travis	1,441	4
Texas	Trinity	998	3
Texas	Tyler	1,561	5
Texas	Upshur	1,245	4
Texas	Upton	110	1
Texas	Uvalde	516	3
Texas	Val Verde	169	1
Texas	Van Zandt	1,292	4
Texas	Victoria	718	3
Texas	Walker	1,962	5
Texas	Waller	2,244	6
Texas	Ward	110	1
Texas	Washington	1,967	5
Texas	Webb	357	2
Texas	Wharton	931	3
Texas	Wheeler	312	2
Texas	Wichita	522	3
Texas	Wilbarger	274	2
Texas	Willacy	853	3
Texas	Williamson	1,876	5
Texas	Wilson	1,052	4
Texas	Winkler	82	1
Texas	Wise	1,508	5
Texas	Wood	1,198	4

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

State	County	80%—2002 L/B values	Rent schedule zone
Texas	Yoakum	463	2
Texas	Young	455	2
Texas	Zapata	532	3
Texas	Zavala	522	3
Utah	Beaver	1,595	5
Utah	Box Elder	422	2
Utah	Cache	1,502	5
Utah	Carbon	351	2
Utah	Daggett	560	3
Utah	Davis	3,042	7
Utah	Duchesne	295	2
Utah	Emery	689	3
Utah	Garfield	1,073	4
Utah	Grand	846	3
Utah	Iron	646	3
Utah	Juab	455	2
Utah	Kane	465	2
Utah	Millard	651	3
Utah	Morgan	848	3
Utah	Piute	1,065	4
Utah	Rich	252	2
Utah	Salt Lake	3,794	7
Utah	San Juan	217	1
Utah	Sanpete	976	3
Utah	Sevier	1,064	4
Utah	Summit	1,000	3
Utah	Tooele	382	2
Utah	Uintah	186	1
Utah	Utah	2,228	6
Utah	Wasatch	2,349	6
Utah	Washington	1,327	4
Utah	Wayne	1,342	4
Utah	Weber	4,618	7
Vermont	Addison	1,436	4
Vermont	Bennington	1,374	4
Vermont	Caledonia	1,610	5
Vermont	Chittenden	1,973	5
Vermont	Essex	1,134	4
Vermont	Franklin	1,217	4
Vermont	Grand Isle	2,546	6
Vermont	Lamoille	1,636	5
Vermont	Orange	1,470	4
Vermont	Orleans	1,229	4
Vermont	Rutland	2,106	6
Vermont	Washington	1,907	5
Vermont	Windham	1,954	5
Vermont	Windsor	2,835	6
Virginia	Accomack	1,570	5
Virginia	Albemarle	3,557	7
Virginia	Alleghany	1,758	5
Virginia	Amelia	1,796	5
Virginia	Amherst	1,922	5
Virginia	Appomattox	1,226	4
Virginia	Arlington	2,140	6
Virginia	Augusta	2,367	6
Virginia	Bath	1,692	5
Virginia	Bedford	2,336	6
Virginia	Bland	1,162	4
Virginia	Botetourt	2,186	6
Virginia	Brunswick	1,097	4
Virginia	Buchanan	2,140	6
Virginia	Buckingham	1,524	5
Virginia	Campbell	1,499	4
Virginia	Caroline	1,829	5
Virginia	Carroll	2,070	6
Virginia	Charles City	2,151	6
Virginia	Charlotte	1,058	4
Virginia	Chesapeake City	2,800	6
Virginia	Chesterfield	4,206	7
Virginia	Clarke	3,825	7
Virginia	Craig	1,522	5

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

State	County	80%—2002 L/B values	Rent schedule zone
Virginia	Culpeper	3,330	7
Virginia	Cumberland	1,774	5
Virginia	Dickenson	1,245	4
Virginia	Dinwiddie	1,308	4
Virginia	Essex	1,529	5
Virginia	Fairfax	6,689	8
Virginia	Fauquier	4,800	7
Virginia	Floyd	1,690	5
Virginia	Fluvanna	1,859	5
Virginia	Franklin	1,746	5
Virginia	Frederick	2,941	6
Virginia	Giles	1,670	5
Virginia	Gloucester	2,637	6
Virginia	Goochland	2,401	6
Virginia	Grayson	2,094	6
Virginia	Greene	3,100	7
Virginia	Greensville	1,119	4
Virginia	Halifax	1,270	4
Virginia	Hanover	3,050	7
Virginia	Henrico	3,217	7
Virginia	Henry	1,266	4
Virginia	Highland	1,838	5
Virginia	Isle of Wight	1,510	5
Virginia	James City	4,134	7
Virginia	King and Queen	1,586	5
Virginia	King George	2,294	6
Virginia	King William	1,614	5
Virginia	Lancaster	1,994	5
Virginia	Lee	1,381	4
Virginia	Loudoun	8,646	8
Virginia	Louisa	1,898	5
Virginia	Lunenburg	1,066	4
Virginia	Madison	2,478	6
Virginia	Mathews	2,153	6
Virginia	Mecklenburg	1,266	4
Virginia	Middlesex	2,181	6
Virginia	Montgomery	2,505	6
Virginia	Nelson	1,682	5
Virginia	New Kent	2,262	6
Virginia	Northampton	1,915	5
Virginia	Northumberland	1,538	5
Virginia	Nottoway	1,688	5
Virginia	Orange	2,510	6
Virginia	Page	3,132	7
Virginia	Patrick	1,316	4
Virginia	Pittsylvania	1,266	4
Virginia	Powhatan	2,422	6
Virginia	Prince Edward	1,374	4
Virginia	Prince George	1,571	5
Virginia	Prince William	5,283	8
Virginia	Pulaski	1,795	5
Virginia	Rappahannock	2,952	6
Virginia	Richmond	1,390	4
Virginia	Roanoke	2,669	6
Virginia	Rockbridge	2,299	6
Virginia	Rockingham	3,234	7
Virginia	Russell	1,282	4
Virginia	Scott	1,250	4
Virginia	Shenandoah	2,624	6
Virginia	Smyth	1,252	4
Virginia	Southampton	1,575	5
Virginia	Spotsylvania	3,430	7
Virginia	Stafford	3,904	7
Virginia	Suffolk	1,871	5
Virginia	Surry	1,524	5
Virginia	Sussex	1,243	4
Virginia	Tazewell	1,249	4
Virginia	Virginia Beach City	2,916	6
Virginia	Warren	3,062	7
Virginia	Washington	1,942	5
Virginia	Westmoreland	1,613	5

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

State	County	80%—2002 L/B values	Rent schedule zone
Virginia	Wise	1,893	5
Virginia	Wythe	1,726	5
Virginia	York	39,100	11
Washington	Adams	596	3
Washington	Asotin	408	2
Washington	Benton	1,361	4
Washington	Chelan	5,250	8
Washington	Clallam	8,840	8
Washington	Clark	8,009	8
Washington	Columbia	566	3
Washington	Cowlitz	4,094	7
Washington	Douglas	644	3
Washington	Ferry	314	2
Washington	Franklin	1,158	4
Washington	Garfield	423	2
Washington	Grant	1,538	5
Washington	Grays Harbor	1,854	5
Washington	Island	7,574	8
Washington	Jefferson	4,353	7
Washington	King	17,070	9
Washington	Kitsap	10,295	9
Washington	Kittitas	2,162	6
Washington	Klickitat	726	3
Washington	Lewis	2,418	6
Washington	Lincoln	485	2
Washington	Mason	3,966	7
Washington	Okanogan	674	3
Washington	Pacific	1,661	5
Washington	Pend Oreille	1,467	4
Washington	Pierce	7,724	8
Washington	San Juan	5,046	8
Washington	Skagit	4,090	7
Washington	Skamania	3,653	7
Washington	Snohomish	7,723	8
Washington	Spokane	1,691	5
Washington	Stevens	936	3
Washington	Thurston	6,766	8
Washington	Wahkiakum	2,152	6
Washington	Walla Walla	1,064	4
Washington	Whatcom	4,767	7
Washington	Whitman	687	3
Washington	Yakima	1,017	4
West Virginia	Barbour	818	3
West Virginia	Berkeley	2,578	6
West Virginia	Boone	866	3
West Virginia	Braxton	677	3
West Virginia	Brooke	965	3
West Virginia	Cabell	1,056	4
West Virginia	Calhoun	582	3
West Virginia	Clay	883	3
West Virginia	Doddridge	664	3
West Virginia	Fayette	1,054	4
West Virginia	Gilmer	634	3
West Virginia	Grant	1,310	4
West Virginia	Greenbrier	1,192	4
West Virginia	Hampshire	1,299	4
West Virginia	Hancock	1,898	5
West Virginia	Hardy	1,379	4
West Virginia	Harrison	998	3
West Virginia	Jackson	1,011	4
West Virginia	Jefferson	2,370	6
West Virginia	Kanawha	1,129	4
West Virginia	Lewis	855	3
West Virginia	Lincoln	878	3
West Virginia	Logan	1,533	5
West Virginia	Marion	1,170	4
West Virginia	Marshall	760	3
West Virginia	Mason	1,021	4
West Virginia	McDowell	721	3
West Virginia	Mercer	1,131	4
West Virginia	Mineral	1,042	4

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

State	County	80%—2002 L/B values	Rent schedule zone
West Virginia	Mingo	662	3
West Virginia	Monongalia	1,101	4
West Virginia	Monroe	1,086	4
West Virginia	Morgan	1,859	5
West Virginia	Nicholas	1,157	4
West Virginia	Ohio	978	3
West Virginia	Pendleton	934	3
West Virginia	Pleasants	846	3
West Virginia	Pocahontas	895	3
West Virginia	Preston	1,132	4
West Virginia	Putnam	1,411	4
West Virginia	Raleigh	1,097	4
West Virginia	Randolph	826	3
West Virginia	Ritchie	725	3
West Virginia	Roane	677	3
West Virginia	Summers	950	3
West Virginia	Taylor	1,094	4
West Virginia	Tucker	791	3
West Virginia	Tyler	744	3
West Virginia	Upshur	838	3
West Virginia	Wayne	838	3
West Virginia	Webster	879	3
West Virginia	Wetzel	646	3
West Virginia	Wirt	931	3
West Virginia	Wood	1,008	4
West Virginia	Wyoming	955	3
Wisconsin	Adams	1,704	5
Wisconsin	Ashland	903	3
Wisconsin	Barron	1,303	4
Wisconsin	Bayfield	849	3
Wisconsin	Brown	2,354	6
Wisconsin	Buffalo	1,201	4
Wisconsin	Burnett	1,478	4
Wisconsin	Calumet	2,199	6
Wisconsin	Chippewa	1,222	4
Wisconsin	Clark	1,194	4
Wisconsin	Columbia	2,020	6
Wisconsin	Crawford	1,390	4
Wisconsin	Dane	2,611	6
Wisconsin	Dodge	1,968	5
Wisconsin	Door	1,706	5
Wisconsin	Douglas	1,001	3
Wisconsin	Dunn	1,470	4
Wisconsin	Eau Claire	1,426	4
Wisconsin	Florence	1,012	4
Wisconsin	Fond du Lac	1,881	5
Wisconsin	Forest	1,136	4
Wisconsin	Grant	1,540	5
Wisconsin	Green	1,817	5
Wisconsin	Green Lake	1,585	5
Wisconsin	Iowa	1,794	5
Wisconsin	Iron	870	3
Wisconsin	Jackson	1,282	4
Wisconsin	Jefferson	2,470	6
Wisconsin	Juneau	1,496	4
Wisconsin	Kenosha	3,610	7
Wisconsin	Kewaunee	2,018	6
Wisconsin	La Crosse	1,550	5
Wisconsin	Lafayette	1,690	5
Wisconsin	Langlade	1,374	4
Wisconsin	Lincoln	1,253	4
Wisconsin	Manitowoc	2,246	6
Wisconsin	Marathon	1,477	4
Wisconsin	Marinette	1,364	4
Wisconsin	Marquette	1,711	5
Wisconsin	Menominee	572	3
Wisconsin	Milwaukee	5,134	8
Wisconsin	Monroe	1,528	5
Wisconsin	Oconto	1,609	5
Wisconsin	Oneida	1,654	5
Wisconsin	Outagamie	2,533	6

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

State	County	80%—2002 L/B values	Rent schedule zone
Wisconsin	Ozaukee	3,234	7
Wisconsin	Pepin	1,478	4
Wisconsin	Pierce	1,856	5
Wisconsin	Polk	1,720	5
Wisconsin	Portage	2,408	6
Wisconsin	Price	1,134	4
Wisconsin	Racine	3,420	7
Wisconsin	Richland	1,746	5
Wisconsin	Rock	2,762	6
Wisconsin	Rusk	1,534	5
Wisconsin	Sauk	2,170	6
Wisconsin	Sawyer	1,589	5
Wisconsin	Shawano	2,010	6
Wisconsin	Sheboygan	2,362	6
Wisconsin	St. Croix	2,583	6
Wisconsin	Taylor	1,072	4
Wisconsin	Trempealeau	1,435	4
Wisconsin	Vernon	1,414	4
Wisconsin	Vilas	2,525	6
Wisconsin	Walworth	3,127	7
Wisconsin	Washburn	1,393	4
Wisconsin	Washington	3,241	7
Wisconsin	Waukesha	3,788	7
Wisconsin	Waupaca	1,721	5
Wisconsin	Waushara	2,071	6
Wisconsin	Winnebago	2,015	6
Wisconsin	Wood	1,460	4
Wyoming	Albany	182	1
Wyoming	Big Horn	574	3
Wyoming	Campbell	142	1
Wyoming	Carbon	171	1
Wyoming	Converse	123	1
Wyoming	Crook	288	2
Wyoming	Fremont	249	1
Wyoming	Goshen	330	2
Wyoming	Hot Springs	130	1
Wyoming	Johnson	216	1
Wyoming	Laramie	244	1
Wyoming	Lincoln	725	3
Wyoming	Natrona	150	1
Wyoming	Niobrara	210	1
Wyoming	Park	541	3
Wyoming	Platte	268	2
Wyoming	Sheridan	365	2
Wyoming	Sublette	586	3
Wyoming	Sweetwater	78	1
Wyoming	Teton	2,446	6
Wyoming	Uinta	298	2
Wyoming	Washakie	311	2
Wyoming	Weston	174	1

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