

**Table 1a: Estimated use values of agricultural land by jurisdiction.**

Use values are estimated for each of the eight Soil Conservation Service land capability classifications. Average values are reported for cropland (classes I - IV), pastureland (classes V - VII) and agricultural land (classes I - VII). Class VIII land is not included in the average use value of agricultural land because class VIII land is not considered suitable for agricultural purposes. The with risk values refers to land that is at risk of flooding. These values should only be used when the soil has poor drainage that is not remedied by tiling or drainage ditches or when the land lies in a floodplain. See end of document for additional information.

Estimates apply to tax-year 2008.

Jurisdiction		CROPLAND				Average Cropland I - IV	PASTURELAND			Average Pastureland V - VII	Average Ag land I - VII	OTHER LAND VIII
		I	II	III	IV		V	VI	VII			
-----DOLLARS-----												
<b>County of</b>												
Accomack	W/Out Risk	340	300	230	180	<b>290</b>	140	110	70	<b>70</b>	<b>290</b>	20
	W/ Risk	320	290	220	170	<b>280</b>	130	110	60	<b>60</b>	<b>280</b>	20
Albemarle	W/Out Risk	130	120	90	70	<b>100</b>	50	40	30	<b>40</b>	<b>80</b>	10
	W/ Risk	130	110	80	70	<b>90</b>	50	40	30	<b>40</b>	<b>80</b>	10
Alleghany	W/Out Risk	330	300	220	180	<b>250</b>	130	110	70	<b>80</b>	<b>150</b>	20
	W/ Risk	320	280	210	170	<b>240</b>	130	110	60	<b>70</b>	<b>140</b>	20
Amelia	W/Out Risk	380	340	250	200	<b>290</b>	150	130	80	<b>120</b>	<b>280</b>	30
	W/ Risk	360	320	240	190	<b>280</b>	140	120	70	<b>110</b>	<b>260</b>	20
Amherst	W/Out Risk	120	100	80	60	<b>80</b>	50	40	20	<b>30</b>	<b>70</b>	10
	W/ Risk	110	100	70	60	<b>80</b>	40	40	20	<b>30</b>	<b>70</b>	10
Augusta	W/Out Risk	430	390	290	230	<b>320</b>	170	140	90	<b>120</b>	<b>270</b>	30
	W/ Risk	410	370	280	220	<b>300</b>	170	140	80	<b>110</b>	<b>260</b>	30
Bedford	W/Out Risk	100	90	70	50	<b>70</b>	40	30	20	<b>30</b>	<b>60</b>	10
	W/ Risk	100	90	60	50	<b>70</b>	40	30	20	<b>30</b>	<b>60</b>	10
Bland	W/Out Risk	680	610	450	360	<b>470</b>	270	230	140	<b>190</b>	<b>320</b>	50
	W/ Risk	640	580	430	340	<b>440</b>	260	210	130	<b>170</b>	<b>300</b>	40
Botetourt	W/Out Risk	280	260	190	150	<b>200</b>	110	90	60	<b>70</b>	<b>160</b>	20
	W/ Risk	270	240	180	140	<b>190</b>	110	90	50	<b>70</b>	<b>150</b>	20
Campbell	W/Out Risk	140	120	90	70	<b>100</b>	60	50	30	<b>40</b>	<b>100</b>	10
	W/ Risk	130	120	90	70	<b>100</b>	50	40	30	<b>40</b>	<b>100</b>	10
Caroline	W/Out Risk	320	280	210	170	<b>270</b>	130	110	60	<b>80</b>	<b>250</b>	20
	W/ Risk	300	270	200	160	<b>260</b>	120	100	60	<b>80</b>	<b>240</b>	20
Carroll	W/Out Risk	620	560	410	330	<b>400</b>	250	210	120	<b>160</b>	<b>340</b>	40
	W/ Risk	590	530	390	310	<b>380</b>	240	200	120	<b>150</b>	<b>320</b>	40
Chesterfield > Amelia	W/Out Risk	350	320	240	190	<b>280</b>	140	120	70	<b>110</b>	<b>260</b>	20
	W/ Risk	340	300	220	180	<b>260</b>	130	110	70	<b>100</b>	<b>250</b>	20

Jurisdiction		CROPLAND				Average Cropland I - IV	PASTURELAND			Average Pastureland V - VII	Average Ag land I - VII	OTHER LAND
		I	II	III	IV		V	VI	VII			VIII
----- DOLLARS -----												
Clarke	W/Out Risk	260	230	170	140	<b>190</b>	100	90	50	<b>60</b>	<b>160</b>	20
	W/ Risk	250	220	160	130	<b>180</b>	100	80	50	<b>60</b>	<b>150</b>	20
Culpeper	W/Out Risk	410	370	280	220	<b>300</b>	170	140	80	<b>130</b>	<b>270</b>	30
	W/ Risk	390	350	260	210	<b>290</b>	160	130	80	<b>120</b>	<b>260</b>	30
Cumberland	W/Out Risk	320	290	210	170	<b>230</b>	130	110	60	<b>80</b>	<b>200</b>	20
	W/ Risk	300	270	200	160	<b>210</b>	120	100	60	<b>80</b>	<b>180</b>	20
Dinwiddie County, Coastal Plain Region > Prince George	W/Out Risk	230	210	160	130	<b>200</b>	90	80	50	<b>80</b>	<b>200</b>	20
	W/ Risk	220	200	150	120	<b>190</b>	90	70	40	<b>70</b>	<b>190</b>	10
Dinwiddie County, Piedmont Region > Nottoway	W/Out Risk	200	180	130	100	<b>140</b>	80	70	40	<b>50</b>	<b>130</b>	10
	W/ Risk	190	170	120	100	<b>130</b>	70	60	40	<b>50</b>	<b>130</b>	10
Essex	W/Out Risk	550	500	370	290	<b>470</b>	220	180	110	<b>160</b>	<b>430</b>	40
	W/ Risk	520	470	350	280	<b>450</b>	210	170	100	<b>150</b>	<b>400</b>	30
Fairfax > Loudoun	W/Out Risk	170	150	110	90	<b>130</b>	70	60	30	<b>50</b>	<b>110</b>	10
	W/ Risk	160	140	110	90	<b>120</b>	60	50	30	<b>40</b>	<b>100</b>	10
Fauquier	W/Out Risk	250	220	160	130	<b>170</b>	100	80	50	<b>60</b>	<b>130</b>	20
	W/ Risk	230	210	160	120	<b>160</b>	90	80	50	<b>60</b>	<b>130</b>	20
Floyd	W/Out Risk	300	270	200	160	<b>190</b>	120	100	60	<b>90</b>	<b>160</b>	20
	W/ Risk	280	260	190	150	<b>180</b>	110	90	60	<b>80</b>	<b>150</b>	20
Fluvanna	W/Out Risk	120	110	80	60	<b>90</b>	50	40	20	<b>40</b>	<b>80</b>	10
	W/ Risk	110	100	80	60	<b>90</b>	50	40	20	<b>40</b>	<b>80</b>	10
Franklin	W/Out Risk	200	180	130	110	<b>140</b>	80	70	40	<b>60</b>	<b>120</b>	10
	W/ Risk	190	170	130	100	<b>140</b>	80	60	40	<b>50</b>	<b>120</b>	10
Frederick	W/Out Risk	140	130	100	80	<b>100</b>	60	50	30	<b>40</b>	<b>80</b>	10
	W/ Risk	140	120	90	70	<b>90</b>	50	50	30	<b>40</b>	<b>80</b>	10
Giles	W/Out Risk	230	210	160	120	<b>150</b>	90	80	50	<b>60</b>	<b>90</b>	20
	W/ Risk	220	200	150	120	<b>140</b>	90	70	40	<b>50</b>	<b>80</b>	10
Gloucester	W/Out Risk	350	310	230	190	<b>280</b>	140	120	70	<b>70</b>	<b>280</b>	20
	W/ Risk	330	300	220	180	<b>270</b>	130	110	70	<b>70</b>	<b>270</b>	20
Goochland	W/Out Risk	330	300	220	180	<b>250</b>	130	110	70	<b>110</b>	<b>230</b>	20
	W/ Risk	320	290	210	170	<b>240</b>	130	110	60	<b>110</b>	<b>220</b>	20
Greene	W/Out Risk	190	170	130	100	<b>140</b>	80	60	40	<b>50</b>	<b>120</b>	10
	W/ Risk	180	160	120	100	<b>130</b>	70	60	40	<b>50</b>	<b>110</b>	10
Halifax	W/Out Risk	330	300	220	180	<b>260</b>	130	110	70	<b>90</b>	<b>230</b>	20
	W/ Risk	310	280	210	170	<b>240</b>	130	100	60	<b>80</b>	<b>220</b>	20

Jurisdiction		CROPLAND					PASTURELAND					OTHER LAND
		I	II	III	IV	Average Cropland I - IV	V	VI	VII	Average Pastureland V - VII	Average Ag land I - VII	VIII
----- DOLLARS -----												
Hanover County, Coastal Plain Region > King William	W/Out Risk	370	340	250	200	<b>330</b>	150	120	70	<b>90</b>	<b>310</b>	20
	W/ Risk	360	320	240	190	<b>320</b>	140	120	70	<b>90</b>	<b>300</b>	20
Hanover County, Piedmont Region > Louisa	W/Out Risk	350	320	240	190	<b>290</b>	140	120	70	<b>110</b>	<b>270</b>	20
	W/ Risk	340	300	220	180	<b>270</b>	130	110	70	<b>100</b>	<b>250</b>	20
Henrico County, Coastal Plain Region > King William	W/Out Risk	280	250	190	150	<b>250</b>	110	90	60	<b>70</b>	<b>230</b>	20
	W/ Risk	270	240	180	140	<b>240</b>	110	90	50	<b>70</b>	<b>220</b>	20
Henrico County, Piedmont Region > Louisa	W/Out Risk	260	230	170	140	<b>210</b>	100	90	50	<b>80</b>	<b>190</b>	20
	W/ Risk	250	220	160	130	<b>200</b>	100	80	50	<b>70</b>	<b>180</b>	20
Henry	W/Out Risk	120	110	80	60	<b>90</b>	50	40	20	<b>30</b>	<b>80</b>	10
	W/ Risk	110	100	80	60	<b>90</b>	50	40	20	<b>30</b>	<b>70</b>	10
Isle Of Wight	W/Out Risk	550	500	370	290	<b>480</b>	220	180	110	<b>170</b>	<b>480</b>	40
	W/ Risk	530	470	350	280	<b>460</b>	210	180	110	<b>170</b>	<b>450</b>	40
James City	W/Out Risk	270	240	180	140	<b>230</b>	110	90	50	<b>90</b>	<b>220</b>	20
	W/ Risk	260	230	170	140	<b>220</b>	100	90	50	<b>90</b>	<b>210</b>	20
King George	W/Out Risk	470	420	310	250	<b>420</b>	190	160	90	<b>110</b>	<b>370</b>	30
	W/ Risk	440	400	300	240	<b>390</b>	180	150	90	<b>110</b>	<b>350</b>	30
King William	W/Out Risk	400	360	270	220	<b>350</b>	160	130	80	<b>100</b>	<b>340</b>	30
	W/ Risk	380	350	260	210	<b>340</b>	150	130	80	<b>100</b>	<b>320</b>	30
Lancaster	W/Out Risk	550	490	360	290	<b>500</b>	220	180	110	<b>180</b>	<b>500</b>	40
	W/ Risk	520	470	350	280	<b>480</b>	210	170	100	<b>170</b>	<b>480</b>	30
Loudoun	W/Out Risk	170	150	110	90	<b>130</b>	70	60	30	<b>50</b>	<b>110</b>	10
	W/ Risk	160	140	110	90	<b>120</b>	60	50	30	<b>40</b>	<b>100</b>	10
Louisa	W/Out Risk	250	220	170	130	<b>200</b>	100	80	50	<b>70</b>	<b>190</b>	20
	W/ Risk	240	210	160	130	<b>190</b>	90	80	50	<b>70</b>	<b>180</b>	20
Madison	W/Out Risk	470	420	310	250	<b>330</b>	190	160	90	<b>130</b>	<b>270</b>	30
	W/ Risk	440	400	300	240	<b>320</b>	180	150	90	<b>120</b>	<b>260</b>	30
Middlesex	W/Out Risk	360	320	240	190	<b>320</b>	140	120	70	<b>80</b>	<b>310</b>	20
	W/ Risk	340	310	230	180	<b>310</b>	140	110	70	<b>80</b>	<b>300</b>	20
Montgomery	W/Out Risk	320	290	220	170	<b>200</b>	130	110	60	<b>90</b>	<b>150</b>	20
	W/ Risk	310	280	210	160	<b>190</b>	120	100	60	<b>90</b>	<b>140</b>	20
Nelson	W/Out Risk	100	90	70	50	<b>70</b>	40	30	20	<b>30</b>	<b>60</b>	10
	W/ Risk	90	80	60	50	<b>70</b>	40	30	20	<b>30</b>	<b>60</b>	10
New Kent*	W/Out Risk	280	250	180	150	<b>230</b>	110	90	60	<b>80</b>	<b>220</b>	20
	W/ Risk	260	240	170	140	<b>220</b>	100	90	50	<b>80</b>	<b>210</b>	20

Jurisdiction		CROPLAND					PASTURELAND					OTHER LAND
		I	II	III	IV	Average Cropland I - IV	V	VI	VII	Average Pastureland V - VII	Average Ag land I - VII	VIII
----- DOLLARS -----												
Northampton*	W/Out Risk	1,550	1,390	1,030	830	<b>1,460</b>	620	520	310	<b>310</b>	<b>1,450</b>	100
	W/ Risk	1,470	1,330	980	790	<b>1,390</b>	590	490	290	<b>290</b>	<b>1,380</b>	100
Northumberland	W/Out Risk	440	400	290	230	<b>400</b>	180	150	90	<b>130</b>	<b>390</b>	30
	W/ Risk	420	380	280	220	<b>380</b>	170	140	80	<b>120</b>	<b>370</b>	30
Nottoway	W/Out Risk	210	190	140	110	<b>150</b>	80	70	40	<b>50</b>	<b>140</b>	10
	W/ Risk	200	180	130	100	<b>140</b>	80	70	40	<b>50</b>	<b>130</b>	10
Orange	W/Out Risk	260	230	170	140	<b>190</b>	100	90	50	<b>70</b>	<b>170</b>	20
	W/ Risk	250	220	160	130	<b>180</b>	100	80	50	<b>70</b>	<b>160</b>	20
Page	W/Out Risk	370	330	240	200	<b>290</b>	150	120	70	<b>100</b>	<b>270</b>	20
	W/ Risk	350	310	230	190	<b>270</b>	140	120	70	<b>100</b>	<b>260</b>	20
Pittsylvania	W/Out Risk	120	110	80	70	<b>90</b>	50	40	20	<b>40</b>	<b>90</b>	10
	W/ Risk	120	110	80	60	<b>90</b>	50	40	20	<b>40</b>	<b>90</b>	10
Powhatan	W/Out Risk	160	140	100	80	<b>120</b>	60	50	30	<b>40</b>	<b>120</b>	10
	W/ Risk	150	130	100	80	<b>120</b>	60	50	30	<b>40</b>	<b>110</b>	10
Prince Edward	W/Out Risk	300	270	200	160	<b>230</b>	120	100	60	<b>80</b>	<b>200</b>	20
	W/ Risk	280	250	190	150	<b>210</b>	110	90	60	<b>70</b>	<b>180</b>	20
Prince George	W/Out Risk	240	220	160	130	<b>210</b>	100	80	50	<b>80</b>	<b>200</b>	20
	W/ Risk	230	210	150	120	<b>200</b>	90	80	50	<b>80</b>	<b>190</b>	20
Prince William	W/Out Risk	220	200	150	120	<b>160</b>	90	70	40	<b>60</b>	<b>150</b>	10
	W/ Risk	210	190	140	110	<b>150</b>	80	70	40	<b>60</b>	<b>140</b>	10
Pulaski	W/Out Risk	450	400	300	240	<b>310</b>	180	150	90	<b>110</b>	<b>220</b>	30
	W/ Risk	420	380	280	230	<b>290</b>	170	140	80	<b>100</b>	<b>200</b>	30
Rappahannock	W/Out Risk	160	150	110	90	<b>110</b>	70	50	30	<b>40</b>	<b>80</b>	10
	W/ Risk	160	140	100	80	<b>110</b>	60	50	30	<b>40</b>	<b>70</b>	10
Richmond	W/Out Risk	330	300	220	180	<b>290</b>	130	110	70	<b>80</b>	<b>270</b>	20
	W/ Risk	320	280	210	170	<b>280</b>	130	110	60	<b>80</b>	<b>260</b>	20
Roanoke	W/Out Risk	230	210	150	120	<b>160</b>	90	80	50	<b>70</b>	<b>130</b>	20
	W/ Risk	220	200	140	120	<b>160</b>	90	70	40	<b>60</b>	<b>120</b>	10
Rockbridge	W/Out Risk	230	200	150	120	<b>160</b>	90	80	50	<b>60</b>	<b>130</b>	20
	W/ Risk	220	190	140	120	<b>150</b>	90	70	40	<b>50</b>	<b>120</b>	10
Rockingham	W/Out Risk	700	630	470	370	<b>500</b>	280	230	140	<b>170</b>	<b>440</b>	50
	W/ Risk	670	600	450	360	<b>480</b>	270	220	130	<b>160</b>	<b>430</b>	40
Russell	W/Out Risk	310	280	210	170	<b>200</b>	120	100	60	<b>70</b>	<b>100</b>	20
	W/ Risk	300	270	200	160	<b>190</b>	120	100	60	<b>70</b>	<b>90</b>	20
Shenandoah	W/Out Risk	250	230	170	130	<b>180</b>	100	80	50	<b>60</b>	<b>150</b>	20
	W/ Risk	240	210	160	130	<b>170</b>	100	80	50	<b>60</b>	<b>140</b>	20

Jurisdiction		CROPLAND				Average Cropland I - IV	PASTURELAND			Average Pastureland V - VII	Average Ag land I - VII	OTHER LAND
		I	II	III	IV		V	VI	VII			VIII
----- DOLLARS -----												
Smyth	W/Out Risk	580	520	390	310	<b>400</b>	230	190	120	<b>160</b>	<b>280</b>	40
	W/ Risk	550	500	370	290	<b>380</b>	220	180	110	<b>150</b>	<b>260</b>	40
Southampton	W/Out Risk	780	700	520	420	<b>660</b>	310	260	160	<b>230</b>	<b>660</b>	50
	W/ Risk	740	670	500	400	<b>630</b>	300	250	150	<b>220</b>	<b>630</b>	50
Spotsylvania	W/Out Risk	270	240	180	140	<b>220</b>	110	90	50	<b>80</b>	<b>200</b>	20
	W/ Risk	250	230	170	140	<b>210</b>	100	80	50	<b>80</b>	<b>190</b>	20
Stafford	W/Out Risk	250	220	170	130	<b>180</b>	100	80	50	<b>70</b>	<b>160</b>	20
	W/ Risk	240	210	160	130	<b>170</b>	90	80	50	<b>70</b>	<b>150</b>	20
Tazewell	W/Out Risk	560	510	380	300	<b>360</b>	230	190	110	<b>140</b>	<b>230</b>	40
	W/ Risk	540	480	360	290	<b>350</b>	210	180	110	<b>130</b>	<b>220</b>	40
Warren	W/Out Risk	70	60	40	40	<b>50</b>	30	20	10	<b>10</b>	<b>40</b>	0
	W/ Risk	60	60	40	30	<b>50</b>	30	20	10	<b>10</b>	<b>40</b>	0
Washington	W/Out Risk	400	360	270	210	<b>280</b>	160	130	80	<b>100</b>	<b>200</b>	30
	W/ Risk	380	340	250	200	<b>260</b>	150	130	80	<b>100</b>	<b>190</b>	30
Westmoreland	W/Out Risk	290	260	190	150	<b>260</b>	120	100	60	<b>70</b>	<b>240</b>	20
	W/ Risk	270	250	180	150	<b>240</b>	110	90	50	<b>60</b>	<b>230</b>	20
Wise	W/Out Risk	460	410	310	250	<b>310</b>	180	150	90	<b>110</b>	<b>220</b>	30
	W/ Risk	440	390	290	230	<b>290</b>	180	150	90	<b>110</b>	<b>210</b>	30
Wythe	W/Out Risk	510	460	340	270	<b>360</b>	200	170	100	<b>130</b>	<b>290</b>	30
	W/ Risk	480	430	320	260	<b>340</b>	190	160	100	<b>120</b>	<b>270</b>	30
York > James City	W/Out Risk	270	240	180	140	<b>230</b>	110	90	50	<b>90</b>	<b>220</b>	20
	W/ Risk	260	230	170	140	<b>220</b>	100	90	50	<b>90</b>	<b>210</b>	20

Jurisdiction		CROPLAND				Average Cropland I - IV	PASTURELAND			Average Pastureland V - VII	Average Ag land I - VII	OTHER LAND
		I	II	III	IV		V	VI	VII			VIII
-----DOLLARS-----												
<b>City of</b>												
Buena Vista > Rockbridge	W/Out Risk	250	220	160	130	N.A.	100	80	50	N.A.	N.A.	20
	W/ Risk	230	210	160	120	N.A.	90	80	50	N.A.	N.A.	20
Chesapeake	W/Out Risk	420	380	280	230	<b>280</b>	170	140	80	<b>80</b>	<b>270</b>	30
	W/ Risk	400	360	270	220	<b>270</b>	160	130	80	<b>80</b>	<b>260</b>	30
Danville > Pittsylvania	W/Out Risk	120	110	80	60	N.A.	50	40	20	N.A.	N.A.	10
	W/ Risk	120	100	80	60	N.A.	50	40	20	N.A.	N.A.	10
Franklin City > Isle Of Wight	W/Out Risk	540	490	360	290	N.A.	220	180	110	N.A.	N.A.	40
	W/ Risk	510	460	340	270	N.A.	210	170	100	N.A.	N.A.	30
Fredericksburg City > Spotsylvania	W/Out Risk	260	240	180	140	N.A.	110	90	50	N.A.	N.A.	20
	W/ Risk	250	230	170	130	N.A.	100	80	50	N.A.	N.A.	20
Hampton > James City	W/Out Risk	260	230	170	140	N.A.	100	90	50	N.A.	N.A.	20
	W/ Risk	240	220	160	130	N.A.	100	80	50	N.A.	N.A.	20
Harrisonburg > Rockingham	W/Out Risk	710	640	470	380	N.A.	280	240	140	N.A.	N.A.	50
	W/ Risk	670	610	450	360	N.A.	270	220	130	N.A.	N.A.	40
Lynchburg > Bedford	W/Out Risk	100	90	60	50	N.A.	40	30	20	N.A.	N.A.	10
	W/ Risk	90	80	60	50	N.A.	40	30	20	N.A.	N.A.	10
Manassas > Prince William	W/Out Risk	220	200	150	120	N.A.	90	70	40	N.A.	N.A.	10
	W/ Risk	210	190	140	110	N.A.	90	70	40	N.A.	N.A.	10
Newport News > James City	W/Out Risk	260	230	170	140	N.A.	100	90	50	N.A.	N.A.	20
	W/ Risk	250	220	160	130	N.A.	100	80	50	N.A.	N.A.	20
Petersburg > Prince George	W/Out Risk	230	200	150	120	N.A.	90	80	50	N.A.	N.A.	20
	W/ Risk	220	190	140	110	N.A.	90	70	40	N.A.	N.A.	10
Radford > Pulaski	W/Out Risk	440	400	290	240	N.A.	180	150	90	N.A.	N.A.	30
	W/ Risk	420	380	280	220	N.A.	170	140	80	N.A.	N.A.	30
Roanoke City > Roanoke	W/Out Risk	230	200	150	120	N.A.	90	80	50	N.A.	N.A.	20
	W/ Risk	210	190	140	110	N.A.	90	70	40	N.A.	N.A.	10
Staunton > Augusta	W/Out Risk	410	370	280	220	N.A.	170	140	80	N.A.	N.A.	30
	W/ Risk	390	360	260	210	N.A.	160	130	80	N.A.	N.A.	30
Suffolk	W/Out Risk	590	530	390	310	<b>510</b>	240	200	120	<b>210</b>	<b>500</b>	40
	W/ Risk	560	500	370	300	<b>480</b>	220	190	110	<b>190</b>	<b>470</b>	40
Virginia Beach	W/Out Risk	480	430	320	250	<b>380</b>	190	160	100	<b>100</b>	<b>380</b>	30
	W/ Risk	450	410	300	240	<b>360</b>	180	150	90	<b>90</b>	<b>360</b>	30

Jurisdiction		CROPLAND				Average Cropland I - IV	PASTURELAND			Average Pastureland V - VII	Average Ag land I - VII	OTHER LAND
		I	II	III	IV		V	VI	VII			VIII
----- DOLLARS -----												
Waynesboro > Augusta	W/Out Risk	420	380	280	220	N.A.	170	140	80	N.A.	N.A.	30
	W/ Risk	400	360	270	210	N.A.	160	130	80	N.A.	N.A.	30
Winchester > Frederick	W/Out Risk	140	130	100	80	N.A.	60	50	30	N.A.	N.A.	10
	W/ Risk	140	120	90	70	N.A.	50	50	30	N.A.	N.A.	10

\* Use value taxation applies only within agricultural and forestal districts.

N.A.: Not applicable because data are transferred in, or data are not available to make estimate.

**Without Risk:** These estimates apply to land that is not at risk of flooding.

**With Risk:** These estimates apply to land with poor drainage that is at risk of flooding. Calculations are based on the assumption that a complete crop loss occurs once every 20-years due to flooding.

**Average Land Values:** The use value of each land class is weighted by the total acreage of agricultural land in that class, as reported by the 1967 Virginia Conservation Needs Inventory, prior to averaging.

**Transfers (>):** The data used for estimating the use value of agricultural land are not published for all towns and for only a few of Virginia's independent cities. When data does not exist for a town or city participating in the use value taxation program, the estimated use values from an adjacent or surrounding county are used. This process is referred to as transferring-in. Transferring-in is also used for jurisdictions with large areas of land lying in more than one physiographic region, for example, coastal plain and piedmont. When a transfer-in jurisdiction has been used, it appears after an arrow (>).