









**Decreases (Type III w/out risk):**

In general, decreases in estimates were due to decreases in profits from grains and pasture. Note, in TY2016, for the first time since it was included in the use value model, pasture had 7 years of data which could be Olympic averaged. Prior to TY2016, pasture budgets were straight averaged.

<b>Counties with decreases</b>			
	<b>\$ Decrease</b>	<b>% Change</b>	
Accomack	-130	-5%	Decreases in profits from grains - especially soybeans
Appomattox	-100	-50%	Decreases in profits from grains and pasture
Alleghany	-30	-100%	TY2016 Pasture OlyAvg resulting in \$0.00 (TY2015 \$4.31 straight avg)
Amherst	-50	-100%	TY2016 Pasture OlyAvg resulting in \$0.00 (TY2015 \$5.10 straight avg)
Bland	-90	-29%	TY2016 Pasture OlyAvg resulting in \$13.77 (TY2015 \$22.79 straight avg)
Caroline	-100	-6%	Decreases in profits from corn and wheat
Chesapeake	-210	-8%	Decreases in profits from corn, wheat and soybeans
Essex	-200	-10%	Decreases in profits from corn, wheat and soybeans
Goochland	-100	-14%	Decreases in profits from grains (corn, wheat and soybeans); and pasture TY2016 OlyAvg \$0.85 (TY2015 \$12.81 straight avg)
Harrisonburg<Rockingham	-110	-10%	See Rockingham
Petersburg<Prince George	-90	-7%	See Prince George
Powhatan	-120	-21%	Decreases in profits from grains (corn, wheat and soybeans); and pasture TY2016 OlyAvg \$0.00 (TY2015 \$10.53 straight avg)
Prince George	-100	-8%	Decreases in profits from grains (corn, wheat, barley and soybeans)
Rockingham	-110	-10%	Decreases in profits from corn, wheat and soybeans; and pasture TY2016 OlyAvg \$36.91 (TY2015 \$26.99 straight avg)
Russell	-130	-65%	Decrease corn profitability; TY2016 Pasture OlyAvg resulting in \$2.68 (TY2015 \$12.77 straight avg)
Virginia Beach	-160	-7%	Decreases in profitability from corn, wheat and soybeans

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 (<).