

Appendix table 1—Implicit tax subsidy attributable to tax expenditures on use-value assessment, by State, 1995

State	1995 tax rate per \$100 of full market value	Total tax subsidy	Amortization of tax subsidy at 4 percent
	<i>Dollars per \$100</i>	<i>Dollars</i>	<i>Dollars</i>
California	0.85	218,227,211	5,455,680,283
Illinois	0.99	122,342,509	3,058,562,728
Arizona	2.03	90,664,131	2,266,603,272
Pennsylvania	0.99	72,228,470	1,805,711,746
Ohio	0.81	59,040,192	1,476,004,790
New Jersey	0.99	45,305,354	1,132,633,850
Massachusetts	0.68	38,472,196	961,804,901
Wisconsin	1.86	37,244,494	931,112,347
Texas	0.61	36,385,104	909,627,596
Nebraska	1.59	30,957,149	773,928,732
Michigan	1.32	29,795,084	744,877,098
Iowa	0.94	28,800,328	720,008,205
New York	1.60	26,911,431	672,785,784
Florida	0.80	26,696,426	667,410,662
Indiana	0.56	23,745,892	593,647,303
Connecticut	0.64	18,791,742	469,793,544
North Carolina	0.50	16,839,904	420,997,609
Oregon	0.51	15,235,621	380,890,519
Minnesota	0.88	13,781,163	344,529,075
Colorado	0.67	13,250,874	331,271,862
Tennessee	0.43	12,201,871	305,046,787
Maryland	0.41	10,003,056	250,076,402
Utah	0.36	8,566,680	214,167,008
Virginia	0.56	7,921,353	198,033,835
Missouri	0.37	7,547,210	188,680,256
Washington	0.74	7,411,916	185,297,907
Idaho	0.40	7,283,765	182,094,128
Montana	0.50	6,102,508	152,562,690
Kentucky	0.28	5,462,798	136,569,958
Georgia	0.52	4,182,142	104,553,558
North Dakota	0.62	4,029,474	100,736,841
Louisiana	0.26	3,888,120	97,202,988
Kansas	0.45	3,868,966	96,724,139
South Carolina	0.46	2,569,992	64,249,802
Maine	1.08	2,292,155	57,303,864
Alabama	0.14	1,744,730	43,618,262
Rhode Island	1.11	1,365,195	34,129,864
New Hampshire	1.04	1,130,948	28,273,688
South Dakota	0.74	1,097,834	27,445,847
New Mexico	0.17	1,081,109	27,027,732
Mississippi	0.27	1,048,629	26,215,718
Vermont	1.27	995,566	24,889,155
Nevada	0.36	940,808	23,520,188
West Virginia	0.21	930,258	23,256,450
Oklahoma	0.37	878,075	21,951,885
Arkansas	0.40	589,568	14,739,205
Delaware	0.09	253,888	6,347,189
Wyoming	0.47	25,467	636,675
U.S. total	na	1,070,129,357	26,753,233,926

Source: ERS analysis of farm real estate tax and NASS June Agricultural Survey land value data.

Appendix table 2—Estimated purchase of development rights expenditures for urban-influenced cropland, compared with actual expenditures, acreage, and use value assessment tax expenditures, 1995

State	Urban sprawl potential			Total	Actual PDR expenditure, February 2000	Total PDR funds spent as a percentage of total farmland easement value	Actual PDR acres protected February 2000
	Low	Medium	High				
<i>Million dollars</i>				<i>Percent</i>		<i>Thousand acres</i>	
Maryland	764	668	1,008	2,440	303	12.4	207
Pennsylvania	1,311	1,558	4,427	7,296	269	3.7	166
Colorado	359	330	1,289	1,978	24	1.2	84
Vermont	1,054	26	335	1,415	42	3.0	83
New Jersey	152	144	341	636	169	26.6	59
California	3,623	2,595	19,456	25,674	54	0.2	55
Massachusetts	203	9	0	212	109	51.4	44
Delaware	11	230	41	282	40	14.2	37
Connecticut	0	893	2,043	2,936	76	2.6	26
Washington	19	504	479	1,002	61	6.1	16
New York	358	31	261	650	48	7.4	11
New Hampshire	0	722	3,854	4,576	11	0.2	9
Michigan	85	645	1,528	2,257	15	0.7	6
Virginia	45	34	0	78	2	2.6	4
North Carolina	506	404	1,037	1,947	3	0.2	3
Rhode Island	0	68	55	123	15	12.2	3
Maine	598	593	4,467	5,658	2	0.0	2
Kentucky	568	225	1,157	1,951	1	0.1	1
Wisconsin	411	0	32	443	1	0.2	1
Alabama	64	329	854	1,246	0	0.0	0
Arkansas	0	1,197	3,269	4,466	0	0.0	0
Arizona	29	25	93	147	0	0.0	0
Florida	954	1,352	1,031	3,337	0	0.0	0
Georgia	169	363	273	804	0	0.0	0
Iowa	182	40	1,599	1,821	0	0.0	0
Idaho	1,068	1,948	9,342	12,358	0	0.0	0
Illinois	620	1,589	2,031	4,240	0	0.0	0
Indiana	125	537	2,402	3,064	0	0.0	0
Kansas	116	317	427	860	0	0.0	0
Louisiana	62	212	1,220	1,495	0	0.0	0
Minnesota	449	497	620	1,566	0	0.0	0
Missouri	37	0	351	388	0	0.0	0
Mississippi	141	251	1,648	2,040	0	0.0	0
Montana	547	497	176	1,221	0	0.0	0
North Dakota	216	0	45	261	0	0.0	0
Nebraska	3	94	13	109	0	0.0	0
New Mexico	459	421	803	1,682	0	0.0	0
Nevada	322	888	2,158	3,368	0	0.0	0
Ohio	242	379	6,667	7,289	0	0.0	0
Oklahoma	40	110	88	237	0	0.0	0
Oregon	214	1,254	1,520	2,987	0	0.0	0
South Carolina	13	139	408	559	0	0.0	0
South Dakota	62	53	33	148	0	0.0	0
Tennessee	717	754	1,366	2,838	0	0.0	0
Texas	440	973	4,553	5,965	0	0.0	0
Utah	344	369	1,666	2,380	0	0.0	0
West Virginia	195	472	1,336	2,002	0	0.0	0
Wyoming	0	5	0	5	0	0.0	0
Total	17,894	24,741	87,803	130,438	1,245	1.0	819

Sources: ERS, USDA; American Farmland Trust, 2000