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NRE Staff Report

ENROLLMENT IN USE VALUE ASSESSMENT PROGRAMS IN THE UNITED STATES

Nelson L. Bills
Greg Gustafson

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ABSTRACT

Data showing estimated enrollments in State and local programs which provide a use-value assessment for farmland were summarized. About 450,000 owners, with holdings made up of farmland only, knowingly receive property tax relief under such a program. These owners control 8 percent of the Nation's farmland base.

KEY WORDS: Property tax; Use-value assessment; Landownership

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* This paper was prepared for limited distribution *
* to the research community outside the U.S. Department- *
* ment of Agriculture. *
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CONTENTS

	Page
Introduction	1
Background	2
The Data	9
Enrollment in Use-Value Assessment Programs	14
Characteristics of Enrolled Owners	18
Summary and Conclusions	43
References	51
Appendix A	53

ENROLLMENT IN USE VALUE ASSESSMENT PROGRAMS IN THE UNITED STATES

by

Nelson L. Bills and Greg Gustafson*

INTRODUCTION

Public policies to reduce property taxes on farm real estate have been widely adopted in the United States. The most extensively employed approach involves modified arrangements for assessing the value of farm and ranchland. Programs of this type provide for assessment of farmland on the basis of its current use value rather than "full", "true", or "market" value -- the typical standard for valuing real estate for taxing purposes (Hady and Sibold).

Maryland adopted the first program of this kind in 1956. By 1979 48 state legislatures had enacted use-value assessment (also called differential assessment) laws that apply to farmland (Davies and Belden). Among the reasons for extensive adoption of these programs are: (1) concern about the conversion of agricultural land to urban/suburban uses in conjunction with the belief that reduced property taxes on farmland will reduce the rate of conversion; (2) the view that taxes on farm property are too high relative to farm income; and (3) a preference for incentive (rather than regulatory) approaches in land use management because incentives do not affect private property

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rights and are, therefore, more acceptable politically (Anderson, Gustafson, and Boxley).

The widespread existence of use-value assessment programs places a premium on information about whom the landowner-participants in these programs are. This report summarizes information on enrollment in use-value assessment programs available from the USDA's 1978 Landownership Survey. Each Survey respondent was asked if some of his/her land was enrolled in a program which permits a lower assessed valuation for tax purposes because it is in an agricultural or open space use. Responses were tabulated to focus on personal characteristics of landowners which seem to be pertinent to choices made on the use of farmland. The Survey results are prefaced by a section which gives the reader some perspective on the property tax, tax liabilities incurred by owners of farm real estate, and the public programs which have been devised to give these owners a lower annual property tax bill.

BACKGROUND

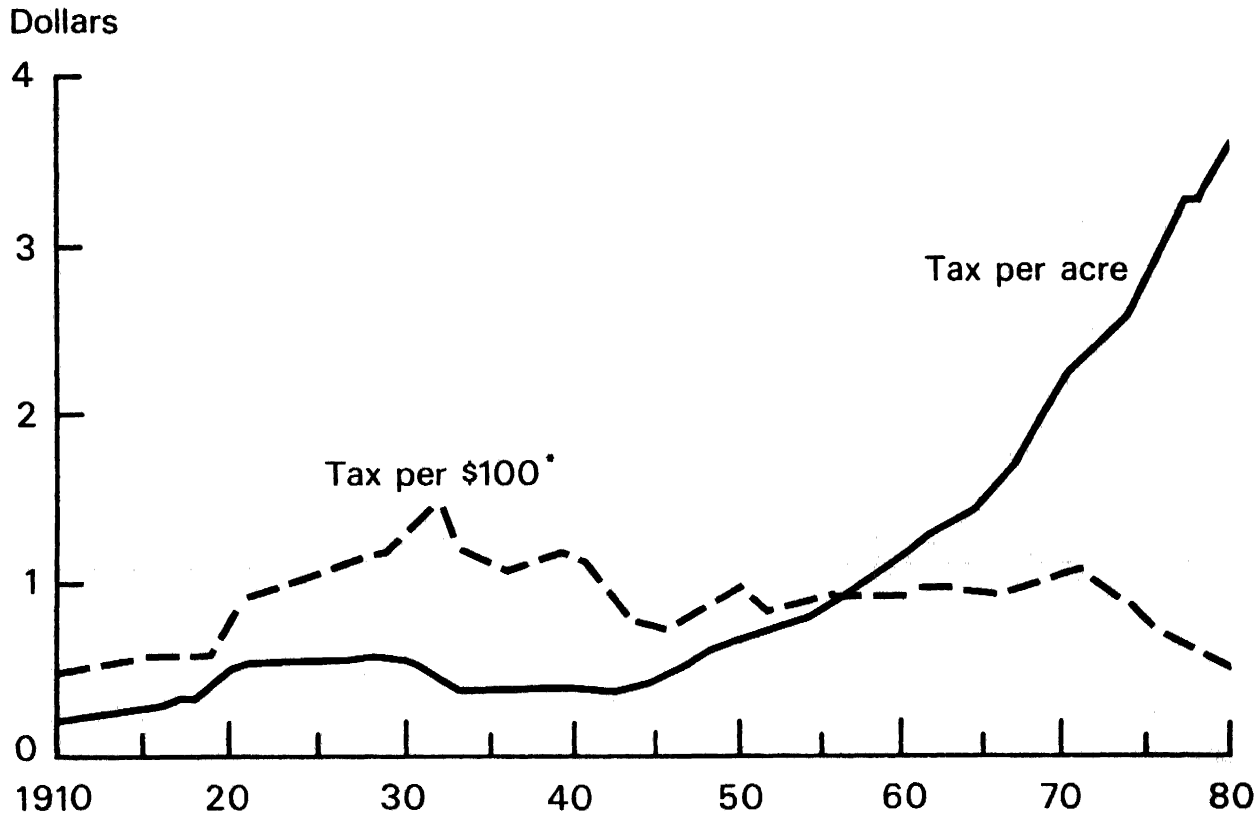
Revenues from taxes levied on land and land improvements are an important source of funds for state and local governments in the United States. Property tax revenues have increased substantially since World War II, reflecting increased budgets for services provided by governmental units which depend on the property tax for revenues. Total expenditures by state and local governments amounted to $11.1 billion (5.4 percent of the Nation's Gross National Product) in 1946; outlays by these units of government were $330 billion and accounted

for about 14 percent of the Nation's total product in 1979. The property tax is an especially important source of revenue for local governments, amounting to 80 percent of all locally generated tax revenue and 30 percent of local revenues from all sources in 1978 (U.S. Bureau of the Census, 1980).

Increases in expenditures funded by the property tax have affected the tax burden on farm real estate. Over the 1946-1979 period, annual taxes levied on farm real estate increased from $518.7 million to $3.3 billion (Hrubovcak and Rountree). Since the acreage used for farming purposes in the U.S. declined slightly during this 33-year span, farm real estate taxes have increased even more sharply on a per acre basis. The average tax per acre was $.49 immediately after World War II but stood at $3.56 in 1979 (Figure 1). Taxes on farm property relative to the market value of farm real estate, however, have been relatively stable; and in the last few years, market values increased more rapidly than farm property taxes, and the tax rate per $100 of market value has actually declined (Figure 1).

Increases in property tax levies on farm real estate have been criticized on both equity and land use grounds. There are two primary arguments supporting the contention that the property tax burden on farmland is inequitable. First, because agriculture is a land-intensive economic activity, the relative property tax burden on agriculture is greater than in other sectors of the economy. Taxes on real estate were about 9 percent of total national income originating in the farm sector in comparison to 4 percent in the nonfarm sector of the U.S. economy (Stam and Sibold).

Figure 1. Farm real estate taxes per acre, and per $100 of market value, United States, 1910-79.



*Based on market value.

Source: Hrubovcak and Rountree.

Second, the incidence of the benefits received from the public expenditures supported by property taxes (particularly public education) do not fall entirely on the owners of agricultural land. Hence, a disproportionately large property tax burden on farmland cannot be supported on the basis of taxation in relation to benefits received (a widely recognized tax evaluation criterion).

The land use argument for reducing the property tax burden on farmland is based on the widespread view that the conversion of farmland to nonfarm uses is occurring at undesirably high rates -- the U.S. Soil Conservation Service estimates that 3 million acres per year of rural land were converted to developed uses between 1967 and 1975 (Brewer and Boxley; National Agricultural Lands Study) -- and a belief that high property taxes on farmland contribute to this problem. This issue is of particular concern on the rural-urban fringe where assessments are often increased on open land to reflect its value in a developed use. Tax levies on farm businesses are thought to be large enough in some of these situations to induce conversion or prematurely idle good farmland (Hady and Sibold, National Agricultural Lands Study).

Types of Use-Value Assessment Programs

Concerns of this kind have kindled interest in public policies which provide property tax relief to owners of farm real estate via farmland use-value assessment. Use-value assessment laws in the United States are of three general types (Hady and Sibold):

(a) preferential assessment, where land in agricultural and other open space uses is assessed on the basis of value in use (rather than on the basis of market value), and no penalty is imposed if the land is converted to a nonfarm use;

(b) deferred taxation, which also provides for assessment on the basis of value in use; but some amount of the reduced property taxes must be paid when land is converted to ineligible uses; and

(c) restrictive agreements, where the landowner and local government agree to restrict the use of land for a period of years in exchange for property taxation based on value in use.

In 1979, seventeen states had preferential assessment laws, twenty-five had deferred taxation programs, and six had restrictive agreements (Figure 2).[1] Of the three types of use-value assessment programs, preferential assessment has probably the least potential for affecting the rate of farmland conversion; restrictive agreements, which require a landowner commitment to keep land in a specified use, are potentially the most effective.

However, there is a growing amount of evidence that a use-value assessment program, by itself, is not effective in reducing the rate of conversion of farmland to other uses. Recent comprehensive studies of the effectiveness of use-value assessment in the United States

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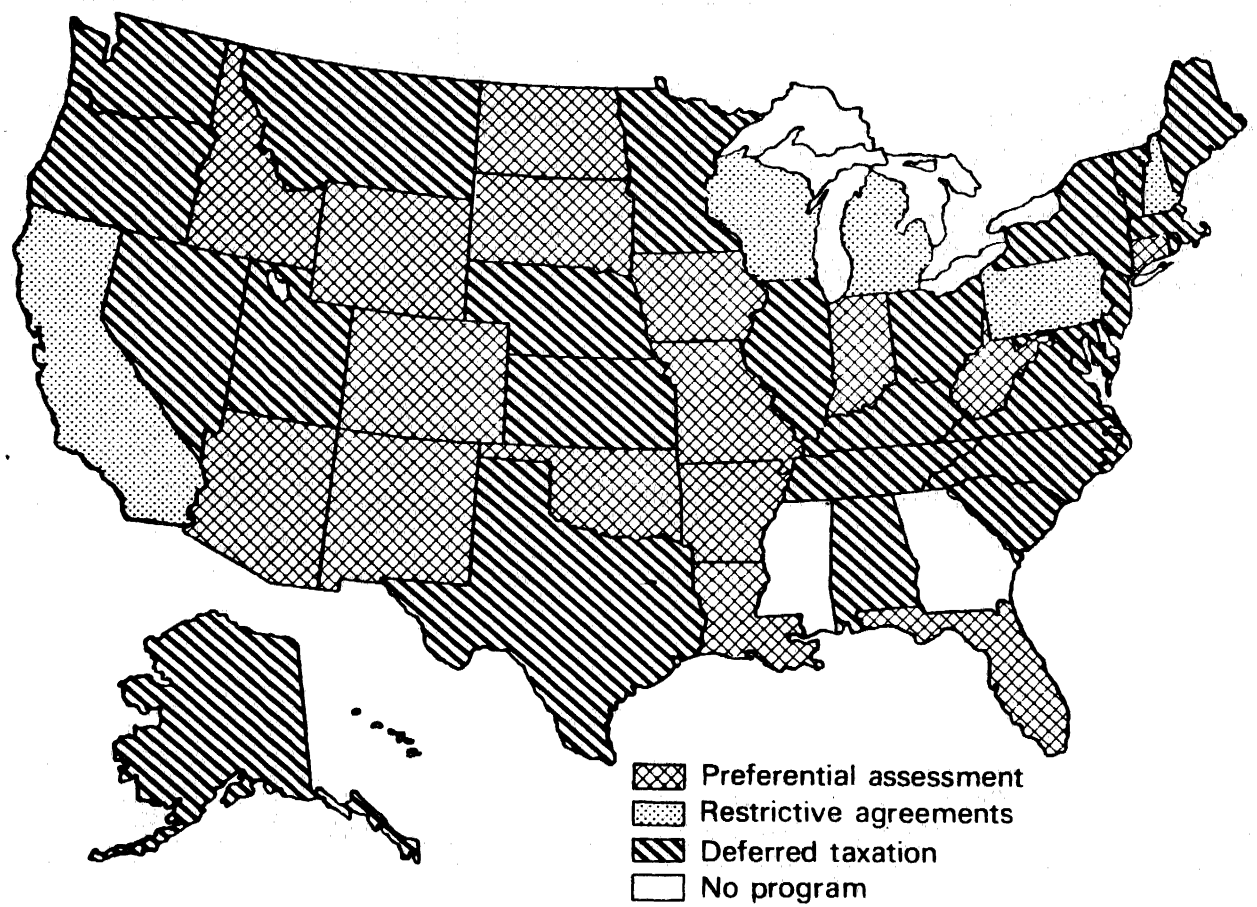
[1]Pennsylvania grants landowners a use-value assessment under a restrictive agreement, but a companion law provides for a preferential assessment on agricultural land (Daugherty).

Figure 2. State programs for use-value assessment of farmland, by type of program, 1978.



Source: Davies and Belden.

conclude that such programs can have relatively little impact on the rate, timing, or spatial distribution of the conversion of agricultural and other open space lands to other uses (Gloudemans, National Agricultural Lands Study, Regional Science Research Institute). Rather, the experience with use-value assessment tends to suggest that it does make a positive contribution in rural land use management when used as a supplement to land use regulation. Beyond this, it is also recognized that use-value assessment can enhance the economic viability of agriculture in rural areas affected by land speculation but unlikely to be converted to nonfarm uses in the forseeable future (Conklin and Lesher).

Despite widespread interest in the use-value assessment technique, relatively little is known about the owners who participate and the quantity and quality of the farmland which receives tax relief. Data on land enrolled in use-value assessment programs are presumably part of the public record in each state and locality; but there have been no attempts to retrieve, summarize, and reconcile these public records across state boundaries. The absence of such information limits the effectiveness of deliberations over public policies for the Nation's farmland resources.

An option for adding to the information base, while avoiding the time and expense of accumulating and reviewing public records, is to make direct inquiries among farmland owners to determine if special arrangements are made for assessing their land for property tax purposes. The USDA gathered information of this kind in a national survey of landowners in 1978. In addition to other types of

land-related data collected in the Survey, each owner was asked to indicate the tax status of his/her land with regard to state or local programs which provide for a lower assessed valuation for property tax purposes when land is maintained in an agricultural or open space use. Responses to this question and the characteristics of landowners who received differential assessment at the time of the Survey are the subject of this report.

THE DATA

Data reported in this study are drawn from the 1978 Landownership Survey (LOS). The LOS is part of the Resource Economics Survey, conducted by the Natural Resource Economics Division of the Economic Research Service, U.S. Department of Agriculture. The Resource Economics Survey was comprised of a twelve-part package to collect interrelated data on and about the ownership and use of land resources in the 48 coterminous states and Hawaii.

The first part of the package, the Soil Conservation Service's 1977 Natural Resource Inventory, provided data on the use and quality of the land. The second part of the package, the 1978 Landownership Survey, provided information on landowners. Finally, ten follow-on surveys were conducted, based upon responses to screening questions in the Survey. The follow-ons provide detailed information on land transactions, capital expenditures, land use changes, and other land management practices.

The 1978 LOS was linked to the 1977 Natural Resource Inventory (Lewis). The Inventory was based on a stratified point sample of the

U.S. land area. The sample was stratified on the basis of land units which were generally 160 acres in size. SCS assembled data for their Inventory on each of three randomly selected points in each of the 70,000 sampled land units.

To accomplish the LOS, the Soil Conservation Service furnished the Natural Resource Economics Division with the name and address of the owner of the first sample point in each land unit. It was determined that about 12,000 of the 70,000 points fell on land owned by units of government or on land held in trust for Indian tribes. These owners were eliminated from the LOS to confine it to privately owned land.

Private owners were contacted with a mail questionnaire. A first and second mailing, selected personal interviews, and a telephone follow-up on nonrespondents ultimately resulted in the collection of usable data from about 37,000 landowners. Thus, the Survey covered 65 percent of all sample points known to be in private ownership.[2]

Data on landowners and acreage owned were expanded by using the probability of selection in the SCS Natural Resource Inventory as a base. An expansion factor was computed for each respondent, given the probability of his/her selection in the sample and total acres owned in the county where the sample point fell. Thus, each respondent was counted as one ownership unit at the county level and represented a number of owners equal to the expansion factor. This approach allowed estimates of owner and acreage totals for the U.S., whole states, and

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[2]The owners of about 3,400 sample points were not contacted because their identity could not be ascertained by the Soil Conservation Service (J. Lewis).

regions (Bills and Daugherty; Gustafson, 1980; Gustafson, 1982; D. Lewis; J. Lewis; and Moyer).

The 1978 LOS affords a limited view of the tax treatment received by the owners of agricultural land. Owners contacted in the Survey were asked to answer the following question:

> Is any of your land in the county enrolled in a program that permits a lower assessed valuation for tax purposes because it is in an agricultural or open space use?
>
> ☐ Yes ☐ No ☐ Don't know

The principal objective of this report is to provide, from a national perspective, information on the extent of special taxing arrangements made for farmland. The 1978 LOS, however, extended to the owners of <u>all</u> privately owned land. It was estimated for the U.S. that 1.35 billion acres (excluding Alaska) were privately owned (J. Lewis). This land was held by slightly more than 33.7 million ownership units. Therefore, it was necessary to eliminate some of the owners surveyed to focus on farmland. Farmland held in private ownership amounted to about 938 million acres (Table 1). It was determined that more than 6.8 million ownership units -- individuals, partnerships, corporations, and so on -- held ownership interests in this farmland acreage. These owners accounted for 20 percent of all private owners. Of these owners, 5.5 million held farmland only; owners whose entire holdings were made up of farmland held 818.6 million acres or 87 percent of all farmland in the U.S. This sub-set of all farmland owners is the subject of the findings reported in this study. The remaining farmland owners, those with mixed landholdings

Table 1 -- Type of landholding: Distribution of owners and acres owned, United States

Type of landholding	Ownership units		Acres of farm and ranch land owned	
	Thous.	Pct.	Thous.	Pct.
Farm and ranch land only	5,531.7	16.4	818,596.5	87.3
Some farm and ranch land	1,345.2	4.0	119,290.8	12.7
Residential, commercial, and other land1/	26,870.7	79.6	0.0	0.0
Total2/	33,747.6	100.0	937,987.3	100.0

1/ Other land is such nonfarm uses as forestland, wasteland, and idle land.
2/ Revised, excluding Alaska.
Source: 1978 ESCS Landownership Survey.

with respect to land use, were excluded from the data base presented in this report.

The analysis was confined to owners with holdings solely comprised of farmland because this helps reduce some of the ambiguity concerning interpretation of responses to the Survey question on differential assessment. The ambiquity stems from the inordinate complexity and diversity of real property tax laws in the United States. Specifically, one is uncertain about the lands encompassed by the owner's response because the question as posed dealt with lands in an "agricultural or open space use". This wording allows owner responses to range over a large and ill-defined universe of state and local laws and statutes. State laws with applicability to farmland vary widely in regard to the land uses for which use-value assessment can be applied. Previous reviews of the statutes have shown that a few apply strictly to agricultural uses while others apply to a variety of open

space uses (Hady and Sibold). These open space uses can include forestland, wetlands, and other land uses deemed to be of recreational, scenic, or ecological value.

To compound the ambiguity, the literature typically referred to in descriptions of state laws with provisions for agricultural and open space taxation at use-value (Council on Environmental Quality; Davies and Belden; Gloudemans; Hady and Sibold; Regional Science Research Institute) is selective and tends to ignore state laws which do not apply to agricultural land but offer special taxing arrangements to owners of other kinds of open space lands. Special treatment under these companion laws (referenced specifically to nonfarm, open space uses) is not documented.

The complexity of state and local provisions for special tax treatment for owners of undeveloped land, and the ambiguity attendant to it, can be especially well illustrated in the State of New York. Three entirely separate legislative initiatives affect the property tax environment for owners of the State's agricultural and open space land. Some owners of farmland tracts are eligible for use-value assessment under New York's Agricultural District Law (Gardner and Conklin). In addition, owners of some forested tracts are eligible for current use assessment under Section 480-A of the New York Real Property Tax Law (Lassoie and New). Finally, Section 247 of the New York General Municipal Law enables local municipalities to acquire fee or lessor ownership interests in land to insure the preservation of open space (Bills and Gardner). This law requires that the valuation

placed on preserved lands shall take into account the limitations imposed on future use (i.e., valuation for taxing purpose according to its current agricultural or open space use). These legislative initiatives work conjunctively to influence the property tax environment encountered by owners of farm, forest and other open land in New York. They also affect the responses owners give when a survey poses questions to them regarding the taxable status of their landholdings. Since equally complex taxing arrangements may well prevail in other states, problems in interpreting the 1978 LOS results are clearly minimized by sorting the owners surveyed and confining the study to owners of farmland only.

ENROLLMENT IN USE-VALUE ASSESSMENT PROGRAMS

Based on the 1978 Survey results, privately owned land in the United States -- some 1.3 billion acres -- is held by an estimated 33.7 million ownership units. Of this total, 0.85 million owners received special property tax treatment because their land was in an agricultural or open space use (Table 2). This amounts to 2.6 percent of all U.S. landowners. More than eight of every ten of these landowners indicated that they were not enrolled in a state or local program of this kind. Significant numbers of owners were either unsure

Table 2 -- Enrollment in programs with assessments at value in current use: Distribution of owners, all owners and owners with total holdings comprised of farm and ranch land, United States

Enrollment status	Ownership units			
	All land		Farm and ranch land only	
	Thous.	Pct.	Thous.	Pct.
Enrolled	850.0	2.6	430.2	7.8
Not enrolled	27,542.2	81.7	4,073.8	73.6
Don't know	2,827.8	8.1	890.7	16.1
No response	2,527.6	7.6	137.0	2.5
Total1/	33,747.6	100.0	5,531.7	100.0

1/ Revised, excluding Alaska.
Source: 1978 ESCS Landownership Survey.

of the property tax status of their landholdings or unwilling to respond to the question on taxing.[3]

Ownership units with their entire holdings made up of only farmland are the subject of this report and account for more than one-half of all enrolled owners. About 8 percent of this group of owners with farmland only receive a use-value assessment on some fraction of their

[3]Because all respondents did not answer all questions on the questionnaire, a "no response" category is shown in tables and graphs throughout this report. In some cases, the number of "no responses" is small, indicating that the percentage distributions for ownership units or acres would not vary substantially even if a 100 percent response rate had been achieved. In other cases, however, the "no response" rate is high -- an indication that the responses to the question on which the table is based should be interpreted with care. Had all respondents answered the question, the estimates of ownership units or acres for the other categories in the table would be higher than shown. As an aid in interpretation of tabular data, the reader may want to recalculate the percentage distribution based only on the number of observations for which a positive response was obtained. If this is done, however, interpretations of responses should be accompanied by the proviso that they are based only on the positive responses.

total landholdings. Almost 75 percent are not enrolled in a preferential assessment program. A large proportion -- 16 percent -- of the owners who had farmland only did not know if any of their landholdings received preferential treatment under state and local real property tax assessment laws (Table 2). A few owners (2.5 percent) did not respond to the question.

Numerous factors probably account for the relatively high number of owners who are unaware of the treatment they receive from state or local tax assessing officers. One might assume that an overriding consideration is that arrangements made to administer the real property tax, including procedures used to arrive at a parcel's assessed value, are often complex and consequently not clearly understood by property owners.

Another factor, however, involves the possibility that even well informed respondents were unable to interpret the Survey question in light of procedures used to administer the property tax in their locality. Administration of the tax roll tends to be relatively casual in some taxing jurisdictions. One feature of casual administration can be the presence of "de facto" use-value assessment, where farm and ranch property as a class is assessed at something less than its full or market value as a matter of course (Gloudemans). Under these circumstances farmland owners receive low assessments, but they are not legally eligible for them. The presence of "de facto" use-value assessment may have caused some owners sufficient problems of definition to warrant a "don't know" response to the Survey question.

Finally, interpretation of the Survey question may have also been hindered by an inability to distinguish between current use-value assessment and classified assessment. In addition to provisions for use-value assessment, eight states have classified property tax systems (Dunford and O'Neill).[4] A classified property tax system involves applying different assessment ratios to different classes of property (Gloudemans). Agricultural property is often assessed at a relatively low percent of its full value under such a system (Gloudemans). These lower fractional assessments, not unlike use-value assessment, trace to the use owners make of their landholdings. However, the LOS question was not sufficiently detailed to allow a respondent to clearly distinguish between these legal features of the tax laws in the eight affected state jurisdictions. A respondent in this situation may also be expected to provide a "don't know" response to the Survey question.

Regardless of the causes, owners who claimed no knowledge of the tax treatment accorded them under state and local preferential assessment laws owned almost one-fifth of the farm and ranch land studied (Table 3). Owners who responded affirmatively to the enrollment question owned 86.3 million acres, or 10.5 percent of the agricultural land held by farmland-only owners. About two-thirds of the total acreage -- almost 553 million acres -- was held by owners who indicated that they were not enrolled in a state or local preferential assessment program.

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[4]Alabama, Arizona, Louisiana, Minnesota, Montana, South Carolina, Tennessee, and West Virginia classify real property for assessing purposes (Dunford and O'Neill).

Table 3 — Enrollment in programs with assessments at value in current use: Distribution of acres and acres owned, farm and ranch land, United States1/

Enrollment status	Ownership units		Acres owned	
	Thous.	Pct.	Thous.	Pct.
Enrolled	430.2	7.8	86,334.1 (2.4)2/	10.5
Not enrolled	4,073.8	73.6	552,846.7 (0.8)	67.5
Don't know	890.7	16.1	156,310.9 (1.4)	19.1
No response	137.0	2.5	23,104.8 (3.8)	2.8
Total3/	5,531.7	100.0	818,596.5 (0.7)	100.0

1/ Farm and ranch land owners with total holdings comprised of farm and ranch land.
2/ Numbers in parentheses are Coefficients of Variation. Coefficients of Variation (CV's) provide a means of evaluating survey results. Since CV's express variation as a fraction of the sample mean, the smaller the CV, the greater the reliability of the estimate. Therefore, a statistic with a CV of 10 percent is more reliable than one with a CV of 20 percent. In interpreting CV's, if an item has a CV of 10 percent, chances are 2 out of 3 that an interval constructed to represent a range from 90 to 110 percent of the survey value would contain the true population value. Chances are 19 out of 20, with a CV of 10 percent, that an interval constructed to represent a range from 80 to 120 percent of the survey value would contain the true population value.
3/ Revised, excluding Alaska.
Source: 1978 ESCS Landownership Survey.

CHARACTERISTICS OF ENROLLED OWNERS

State and local programs for current use-value assessment are implemented, in part, to provide monetary incentives for altering the decisions private owners make on the use of their land. Land use decisions, in turn, are probably influenced to some degree by the personal characteristics of the landowner and the arrangements he/she make for acquiring and holding farmland.

Features of ownership take on importance for farm property tax policy in several ways. Previous reviews of state statutes have shown that these features are often incorporated into the design of laws

which authorize current use-value assessment (Gloudemans; Hady and Sibold; Davies and Belden). All state laws spell out definitions of eligible farmland. In addition, several states have eligibility requirements which confine participation in tax relief programs to certain kinds of landowners. One of the most prominent owner eligibility requirements involves size of holding. Currently, 16 of 49 states make minimum parcel size a precondition for enrollment in a current use-value assessment program (Davies and Belden).[5] Owners holding five or more acres are mentioned in the Delaware, Idaho, Massachusetts, Montana, and New Jersey statutes; acreage requirements are 10 or more acres in Kentucky, Minnesota, New York, North Carolina, and Pennsylvania. Acreage requirements of 5 to 30 acres, depending on the volume of gross farm receipts, are mentioned in statutes for Maine, Ohio, Oregon, Utah, Vermont and Washington. All of these acreage requirements are relatively small units for agricultural use.

Some state use-value assessment laws, however, do have stricter eligibility requirements which, again, trace directly to the structure of farmland ownership. Statutes in Kentucky, Minnesota, and North Carolina restrict eligibility among corporate farmland owners to closely held (family) corporations organized primarily to carry out food and fiber production (Davies and Belden). Similarly, the South Carolina use-value assessment law provides that certain larger corporations shall receive fewer dollar benefits than small, closely held

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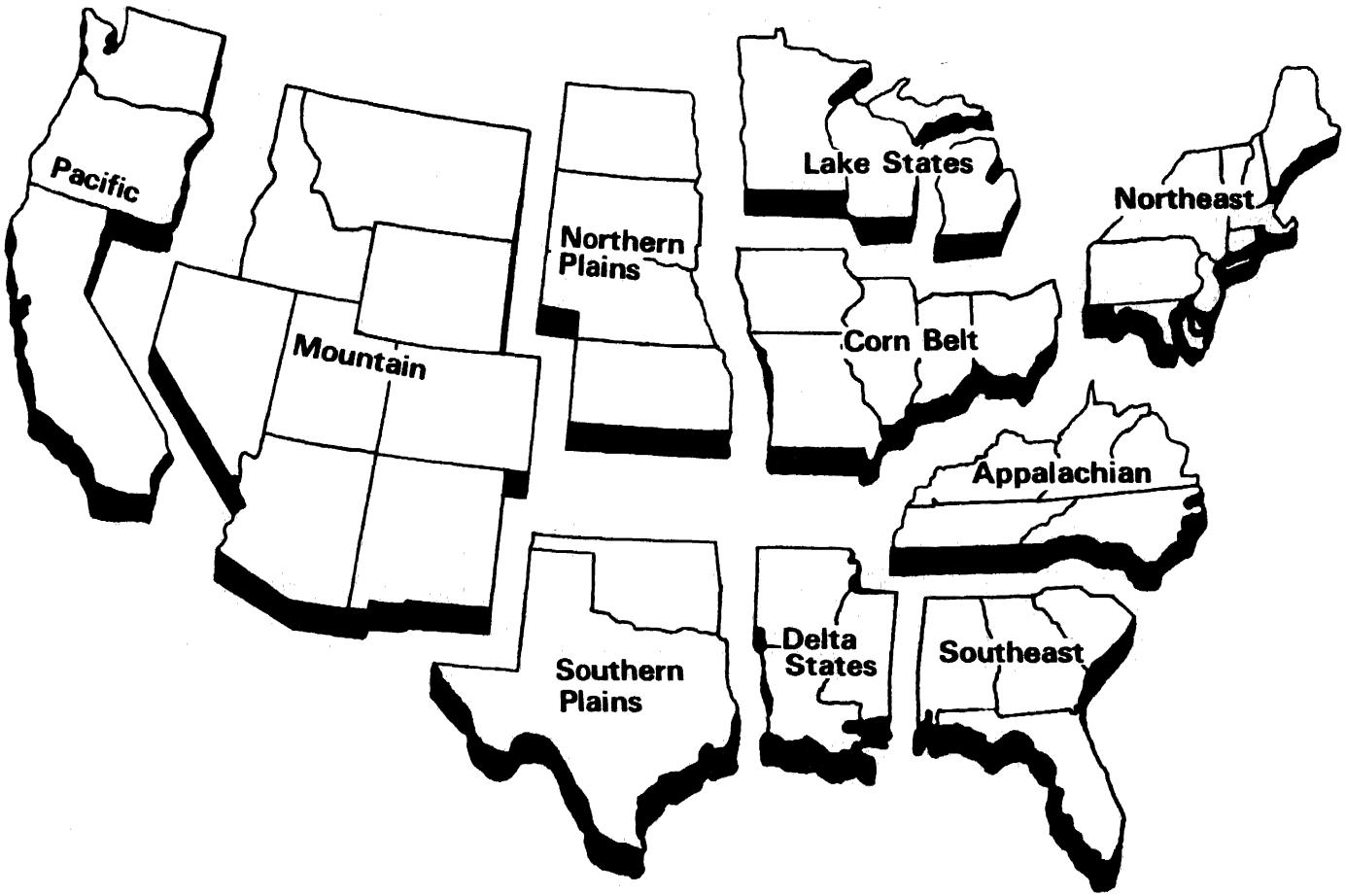
[5]Each of these 16 states combines a minimum acreage requirement with a minimum gross sales (or farm income) requirement. Such restrictions increase the possibility of confining property tax benefits to "bona fide" producers of agricultural commodities.

corporations (Davies and Belden). The North Carolina law is also designed to take the owner's place of residence and duration of residence into account; eligible owners must reside on the parcel receiving a current use-value assessment, or the land must have been owned by the present owner (or his children or by one or both parents) for at least four years (Pasour and Danielson).

In addition to legislated efforts to restrict property tax benefits to certain classes of farmland owners, a significant portion of the public dialogue on current use-value farmland assessment programs has dealt with the effects tax incentives are likely to have on decisions owners make on the use of their land. As noted in earlier sections of this report, there is little existing evidence that such programs materially affect decisions to convert farmland to a new use. Unfortunately, the debate over relationships between property tax relief and a decision on land use has developed around an extremely limited information base. Comprehensive data on the magnitude of monetary incentives afforded enrolled owners are yet to be developed. Similarly, available information on the personal characteristics of enrolled owners and the arrangements made to hold farmland appear to be wholly inadequate.

To shed more light on how farmland ownership relates to these property tax policy issues, the 1978 Survey data were employed to determine the characteristics of owners and ownership units that are enrolled in state and local use-value assessment programs. The results are summarized for the U.S. and for 10 multi-state Farm Production Regions (Figure 3).

Figure 3. Farm production regions for the United States.



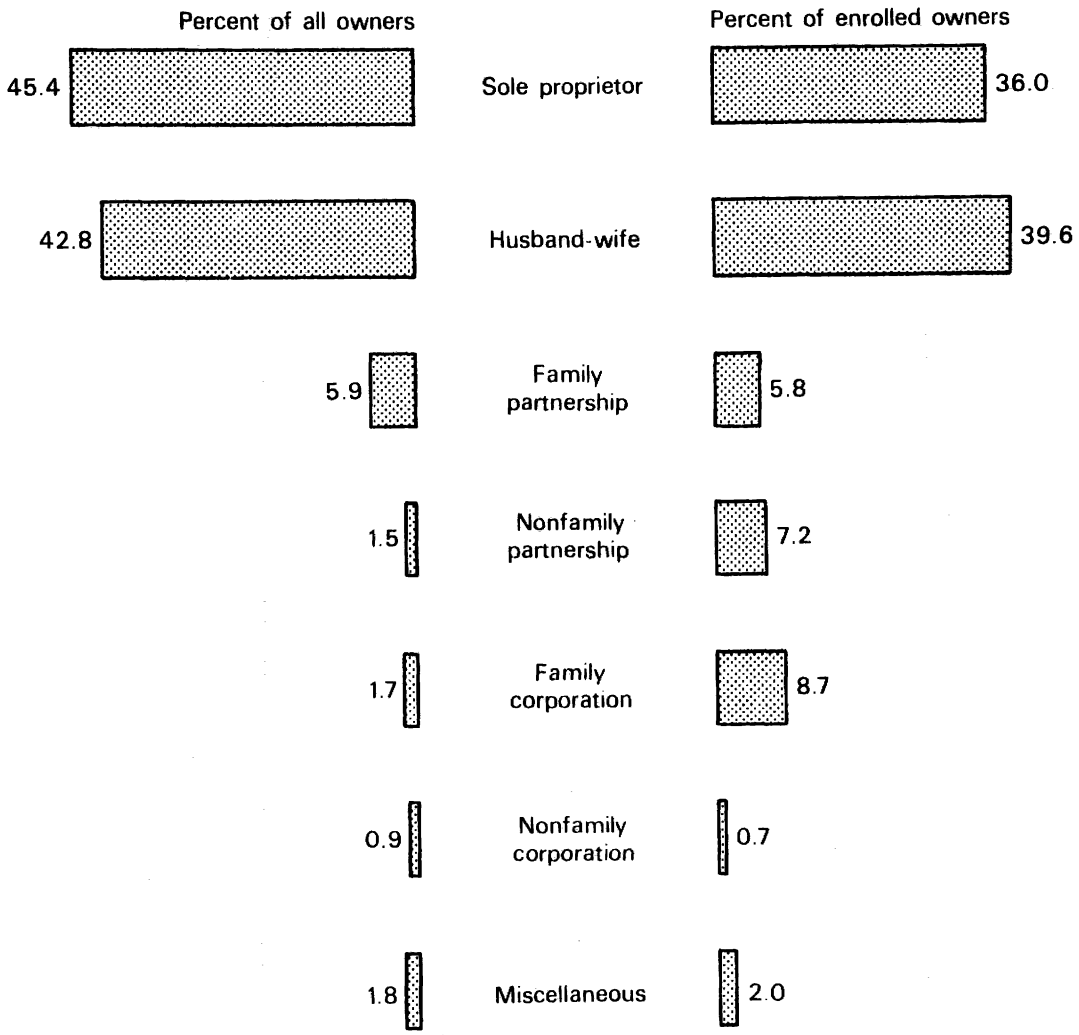
Arrangements for Holding Farmland

Farmland ownership patterns are very complex in the U.S. Much land is held by individuals, but a significant amount is held by entities organized as a partnership or a corporation. LOS data on type of owner, size of holding, place of residence, period of acquisition, and method of acquisition are the subject of this section. These data include farmland held by individuals (sole proprietors and husband/wife), partnerships and corporations. The personal characteristics of individual owners are discussed in a later section of the report.

Type of Owner: The bulk of farmland owners are individuals. They hold farmland as a sole proprietor or own land jointly with their spouses. About 88 percent of all farmland owners fall in this category; individual owners hold 72 percent of the Nation's total farmland acreage (Figure 4). In recent years, the partnership has emerged as the second prominent form of farmland ownership. Partnerships hold 14 percent of all farmland acreage. Corporations hold slightly more than 10 percent of the total.

The owners of land enrolled in use-value assessment programs diverge somewhat from the pattern for all owners. Enrollments are relatively high among partnerships and corporations and relatively low among sole proprietors and husband-wife ownerships. Nonfamily partnerships, for example, account for 1.5 percent of all farmland owners, but 7.2 percent of all owners enrolled in a use-value assessment program fall in this ownership category (Figure 4). Corporate ownership units account for less than 3 percent of all farmland owners but account for more than 9 percent of all owners who have enrolled

Figure 4. Distribution of all farmland owners and owners enrolled in programs with assessments at value in current use, by owner type, United States.



Source: Appendix Table A-1.

Table 4 — Assessment at value in current use: Regional distribution of enrolled owners, farm and ranch land, by type of owner1/

Region	Sole proprietor	Husband-wife	Family partnership	Nonfamily partnership	Family corporation	Nonfamily corporation	Misc.	Total
				Percent of ownership units				
Northeast	41.2	43.1	8.0	1.1	5.1	0.9	0.6	100.0
Appalachian	39.8	52.4	3.6	3.6	0.4	2/	0.2	100.0
Southeast	43.0	34.3	7.6	8.2	3.2	1.0	2.7	100.0
Delta	73.7	13.8	5.0	2.4	0.5	3.7	0.9	100.0
S. Plains	31.3	54.9	10.0	0.1	0.9	2/	2.8	100.0
Lake	37.7	56.2	5.4	2/	0.3	0.2	0.2	100.0
Corn Belt	31.6	43.8	9.0	0.9	1.9	0.4	12.4	100.0
N. Plains	71.1	20.1	7.4	1.1	0.2	2/	0.1	100.0
Mountain	19.1	26.8	6.6	43.3	3.0	0.5	0.7	100.0
Pacific	30.2	35.4	2.2	1.2	29.5	1.1	0.4	100.0
United States3/	36.0	39.6	5.8	7.2	8.7	0.7	2.0	100.0
				Percent of acres				
Northeast	36.2	40.3	11.4	2.2	4.4	3.7	1.8	100.0
Appalachian	39.0	38.1	12.7	3.5	2.5	1.5	2.9	100.0
Southeast	32.9	17.6	16.6	3.9	14.0	11.3	3.7	100.0
Delta	42.9	8.1	10.2	7.4	8.8	14.2	8.4	100.0
S. Plains	28.7	44.4	17.1	1.3	3.6	0.1	4.8	100.0
Lake	39.1	47.4	8.5	2/	1.5	3.1	0.4	100.0
Corn Belt	31.9	43.8	10.9	1.8	3.6	1.7	6.3	100.0
N. Plains	53.1	25.8	13.7	3.7	2.2	2/	1.5	100.0
Mountain	20.9	20.2	18.7	8.3	20.3	8.4	3.2	100.0
Pacific	23.9	33.8	15.1	3.4	13.1	8.0	2.7	100.0
United States3/	29.3	31.5	15.0	3.9	10.8	6.2	3.3	100.0

1/ Farm and ranch land owners with total holdings comprised of farm and ranch land.
2/ Less than 0.05 percent.
3/ Revised, excluding Alaska.
Source: 1978 ESCS Landownership Survey.

some of their land in a program which provides property tax relief because of current use assessments. Interestingly, the bulk of all enrolled corporations are family-held; only a fraction of all enrolled partnerships involve members of the same family.

Participation in such programs by partnerships and corporations varies substantially among farm production regions (Table 4). More than 40 percent of all enrolled owners in the Mountain states hold their land in a nonfamily partnership. Almost 30 percent of all enrolled owners in the Pacific farm production region are organized as family corporations.

Size of Holding: Early in the history of the United States, the bulk of all land now used for agricultural purposes fell within the public domain. Efforts to transfer these public lands to private ownership were a dominant feature of American land use policy until the early 1900s. Similarly, the size of farmland parcels controlled by any one owner were materially influenced by public policies used to legally describe and dispose of the public domain. However, U.S. farmland has always traded freely in markets and in many instances has been passed from one generation to another via inheritance.

Land market transactions and intergenerational transfers have given owners opportunities to consolidate or subdivide their farmland holdings. The majority of all farmland owners own tracts of 100 acres or less, but these smaller landholdings account for a small fraction of all farmland (Figure 5). Slightly more than 3.8 million farmland owners hold fewer than 100 acres; owners of small farmland parcels own about 12 percent of all farmland. At the other extreme, some farmland

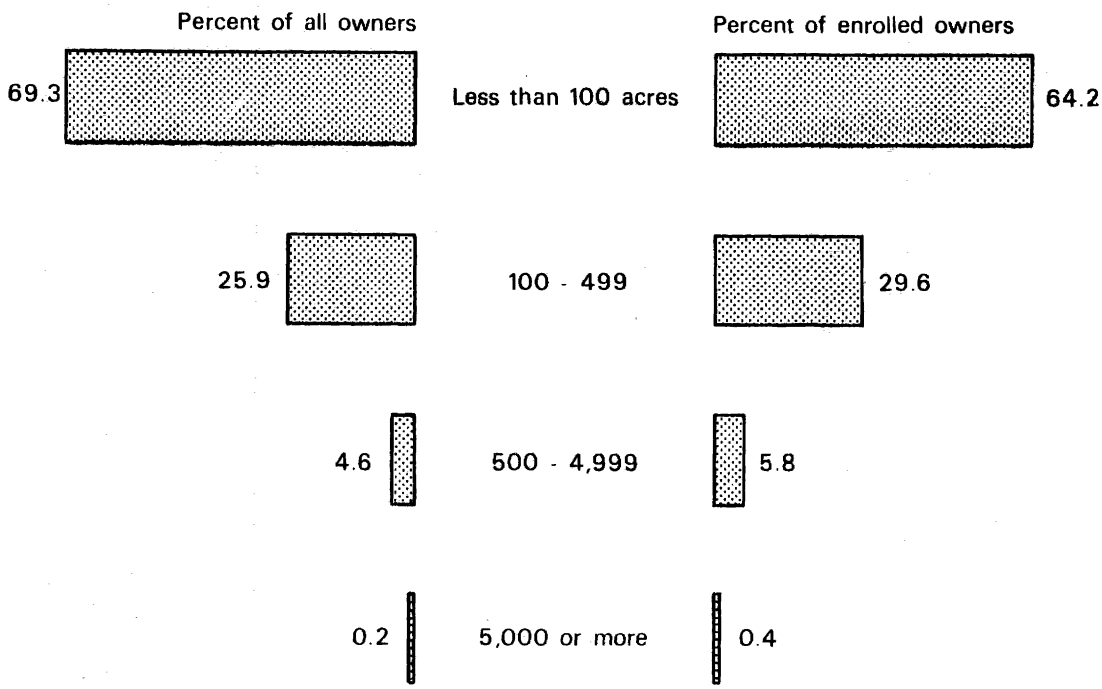
is held in large blocks of 5,000 acres or more. Owners in this group, 11,000 in number (0.2 percent of all owners), own 142.4 million acres or 17 percent of all farmland. The bulk of American farmland is held in units of 100 acres or more.

Enrollments in state or local use-value assessment programs follow the same general pattern with respect to size of holding. Owners of small farmland tracts predominate -- 64 percent of all enrolled owners have less than 100 acres. Less than 0.5 percent of all enrolled owners hold 5,000 acres or more, but they own more than one-fourth of the 86.3 million acres of farmland enrolled in these programs (Figure 5).

Regions of the U.S. vary markedly in terms of size of landholding (Table 5). Numerous factors probably influence size of holding, including regional differences in crop and livestock enterprises and the scale of commodity production. These factors are reflected in region-to-region differences in the size of holdings enrolled in use-value assessment programs. Relatively large numbers of enrolled owners have fewer than 100 acres in the Appalachian and Delta states. While farming often occurs on a large scale in the Mountain and Pacific states, the bulk of all enrolled owners control small parcels; about 71 percent of enrolled owners have fewer than 100 acres in the Western U.S.

Method of Acquisition: Purchases are the principal route to farmland ownership in the United States (Figure 6). More than three-quarters of all farmland owners acquired their land via purchases. A significant amount of farmland was acquired through transfers from one

Figure 5. Distribution of all farmland owners and owners enrolled in programs with assessments at value in current use, by size of holdings, United States.



Source: Appendix Table A-2.

Table 5 — Assessment at value in current use: Regional distribution of enrolled owners, farm and ranch land, by size of holdings1/

Region	Size of holdings: Less than 100 acres	100 - 499 acres	500 - 4,999 acres	5,000 acres or more	Total
			Percent of ownership units		
Northeast	58.0	40.3	1.7	2/	100.0
Appalachian	81.0	17.3	1.7	2/	100.0
Southeast	65.8	28.0	5.7	0.5	100.0
Delta	68.1	28.6	3.1	0.2	100.0
S. Plains	34.5	48.2	16.1	1.2	100.0
Lake	44.3	53.0	2.7	2/	100.0
Corn Belt	48.3	48.3	3.4	2/	100.0
N. Plains	45.9	39.5	14.1	0.5	100.0
Mountain	71.6	19.3	7.9	1.2	100.0
Pacific	71.4	19.1	8.8	0.7	100.0
United States3/	64.2	29.6	5.8	0.4	100.0
			Percent of acres		
Northeast	15.2	69.6	13.2	2.0	100.0
Appalachian	29.0	48.5	20.0	2.5	100.0
Southeast	12.1	25.8	30.6	31.5	100.0
Delta	16.5	42.0	27.9	13.6	100.0
S. Plains	5.0	25.5	39.1	30.4	100.0
Lake	16.7	68.6	14.7	2/	100.0
Corn Belt	18.3	62.7	19.0	2/	100.0
N. Plains	4.7	32.5	53.7	9.1	100.0
Mountain	7.8	12.0	33.5	46.7	100.0
Pacific	4.6	17.9	45.0	32.5	100.0
United States3/	10.1	30.3	33.4	26.2	100.0

1/ Farm and ranch land owners with total holdings comprised of farm and ranch land.
2/ Less than 0.05 percent.
3/ Revised, excluding Alaska.
Source: 1978 ESCS Landownership Survey.

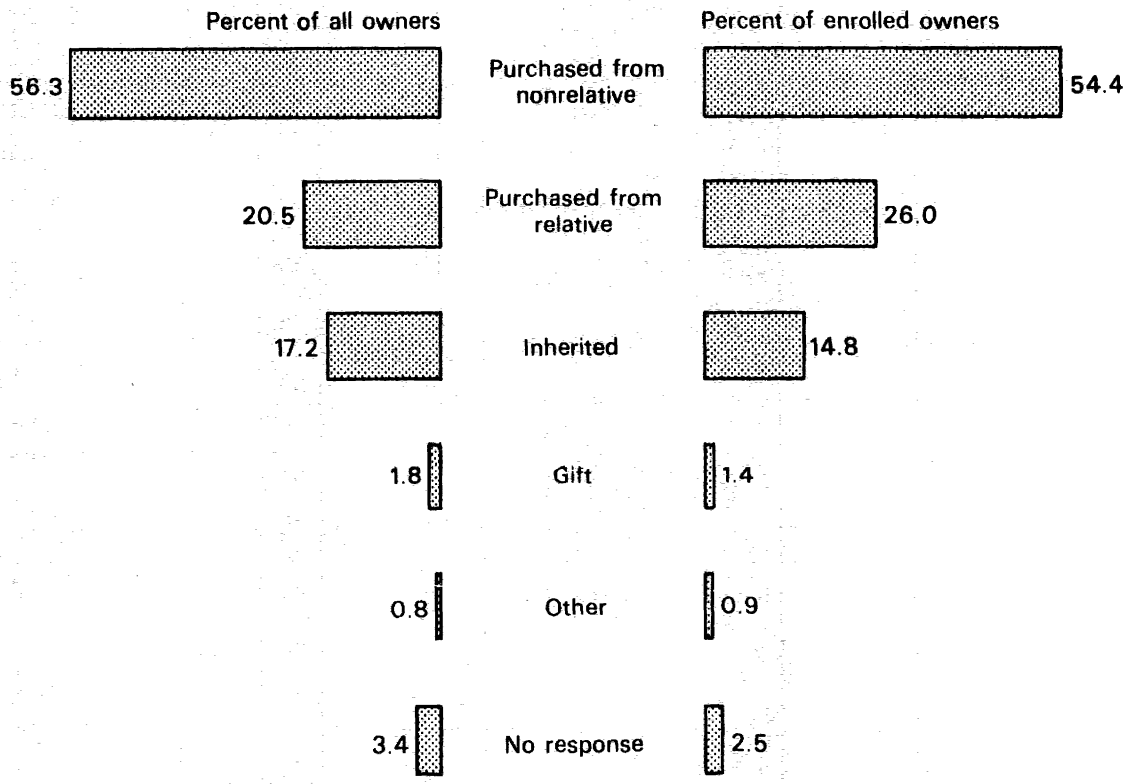
generation to another; almost one-fifth of all farmland owners inherited their land. Only a small fraction of all farmland was acquired by gift.

Methods used by owners to acquire land are similar whether or not they are enrolled in a current use assessment program. Their acquisitions are dominated by purchases from nonrelatives. Almost 55 percent of the enrolled owners acquired their land in this fashion.

Methods used by enrolled owners to acquire their farmland vary materially from region to region (Table 6). Inheritance is notably important in the Delta states but relatively insignificant in the Northeast, Lake and Mountain states. Purchases from nonrelatives are more important in the Northeast and Mountain states than in other regions.

Place of Residence: The majority of all owners, whether enrolled in a use-value assessment program or not, reside in the immediate vicinity of their farmland holdings (Figure 7). More than 80 percent reside in the county in which their land is situated. Some owners, however, are absentee owners in the sense that their place of residence is in another county, state or country. The bulk of these absentee owners live in another county. About 13 percent of all owners live in another county; 17 percent of all enrolled owners live in another county. Despite recent public concern about foreign control of U.S. farmland, an insignificant fraction of all farmland owners reside outside of the United States. Similarly, an exceedingly small number of non-U.S. residents receive preferential property tax

Figure 6. Distribution of all farmland owners and owners enrolled in programs with assessments at value in current use, by method of acquisition, United States.



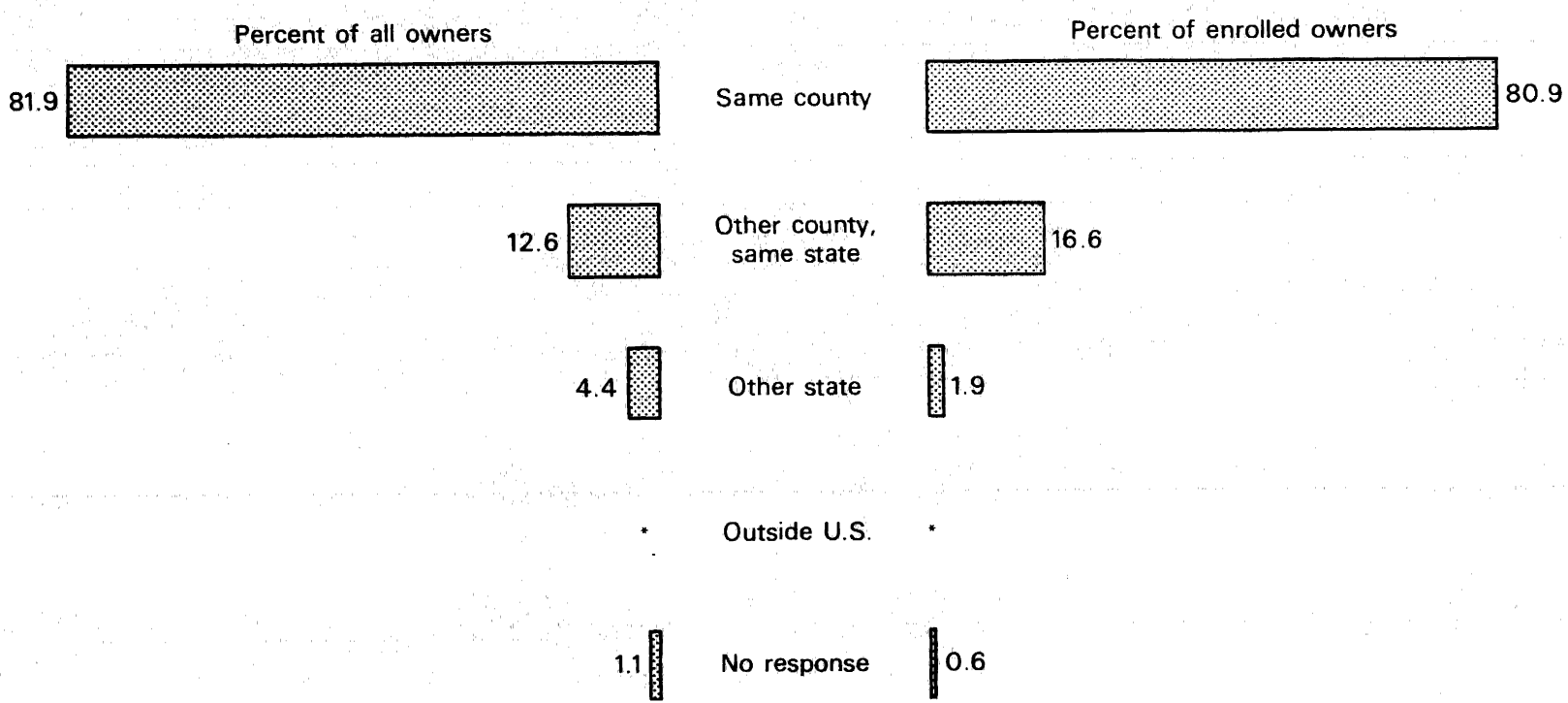
Source: Appendix Table A-3.

Table 6 — Assessment at value in current use: Regional distribution of enrolled owners, farm and ranch land, by method of land acquisition1/

Region	Method of acquisition: Purchased from nonrelative	Inherited	Purchased from relative	Gift	Other	No response	Total
			Percent of ownership units				
Northeast	73.3	8.6	14.0	1.3	0.5	2.3	100.0
Appalachian	45.6	20.8	27.7	0.6	0.1	5.2	100.0
Southeast	49.2	21.3	21.5	3.7	1.2	3.1	100.0
Delta	42.8	45.6	9.3	1.2	2/	1.1	100.0
S. Plains	40.1	21.2	24.9	3.1	5.1	5.6	100.0
Lake	52.1	9.2	33.9	1.3	0.7	2.8	100.0
Corn Belt	49.4	25.5	15.9	4.4	2.6	2.2	100.0
N. Plains	21.8	26.6	42.0	7.1	0.2	2.3	100.0
Mountain	76.9	5.8	14.5	0.6	1.1	1.1	100.0
Pacific	41.2	11.9	44.5	0.8	0.6	1.0	100.0
United States3/	54.4	14.8	26.0	1.4	0.9	2.5	100.0
			Percent of acres				
Northeast	54.9	17.0	22.2	0.7	1.6	3.6	100.0
Appalachian	44.9	25.7	18.1	1.9	1.3	8.1	100.0
Southeast	56.2	25.6	9.2	2.3	1.2	5.5	100.0
Delta	40.2	45.4	9.0	1.4	2/	4.0	100.0
S. Plains	39.4	34.2	10.1	6.2	2.8	7.3	100.0
Lake	43.1	7.6	39.6	2.8	2.4	4.5	100.0
Corn Belt	43.3	26.7	17.5	4.7	3.6	4.2	100.0
N. Plains	30.8	36.5	20.3	1.7	1.5	9.2	100.0
Mountain	56.5	14.3	15.8	2.7	4.2	6.5	100.0
Pacific	57.8	16.9	16.4	3.7	2.0	3.2	100.0
United States3/	58.0	17.5	15.3	2.1	1.9	5.2	100.0

1/ Farm and ranch land owners with total holdings comprised of farm and ranch land.
2/ Less than 0.05 percent.
3/ Revised, excluding Alaska.
Source: 1978 ESCS Landownership Survey.

Figure 7. Distribution of all farmland owners and owners enrolled in programs with assessments at value in current use, by place of residence, United States.



*Less than 0.05 percent.

Source: Appendix Table A-4.

Table 7 -- Assessment at value in current use: Regional distribution of enrolled owners, farm and ranch land, by place of residence1/

Region	Place of residence2/				
	Same county	Other county, same state	Out-of-state3/	No response	Total
			Percent of ownership units		
Northeast	69.4	26.7	3.4	0.5	100.0
Appalachian	87.7	7.2	2.7	2.4	100.0
Southeast	89.4	8.3	2.3	4/	100.0
Delta	79.8	18.2	2.0	4/	100.0
S. Plains	85.7	13.0	1.3	4/	100.0
Lake	94.0	5.1	4/	0.9	100.0
Corn Belt	87.3	10.8	1.6	0.3	100.0
N. Plains	81.5	13.0	5.5	4/	100.0
Mountain	50.6	48.9	0.5	4/	100.0
Pacific	87.6	10.7	1.4	0.3	100.0
United States5/	80.9	16.6	1.9	0.6	100.0
			Percent of acres		
Northeast	77.6	15.0	6.4	1.0	100.0
Appalachian	83.7	9.3	6.0	1.0	100.0
Southeast	68.4	24.8	5.9	0.9	100.0
Delta	54.1	38.5	7.4	4/	100.0
S. Plains	77.2	21.1	1.7	4/	100.0
Lake	92.5	6.0	0.3	1.2	100.0
Corn Belt	82.3	13.8	3.5	0.4	100.0
N. Plains	77.8	13.7	8.5	4/	100.0
Mountain	63.2	27.5	9.3	4/	100.0
Pacific	73.4	21.4	3.8	1.4	100.0
United States5/	73.3	20.8	5.2	0.7	100.0

1/ Farm and ranch land owners with total holdings comprised of farm and ranch land.
2/ Relative to land reported.
3/ Including foreign residence.
4/ Less than 0.05 percent.
5/ Revised, excluding Alaska.
Source: 1978 ESCS Landownership Survey.

treatment from state and local governments in the United States. These relationships generally prevail on a regional basis as well (Table 7).

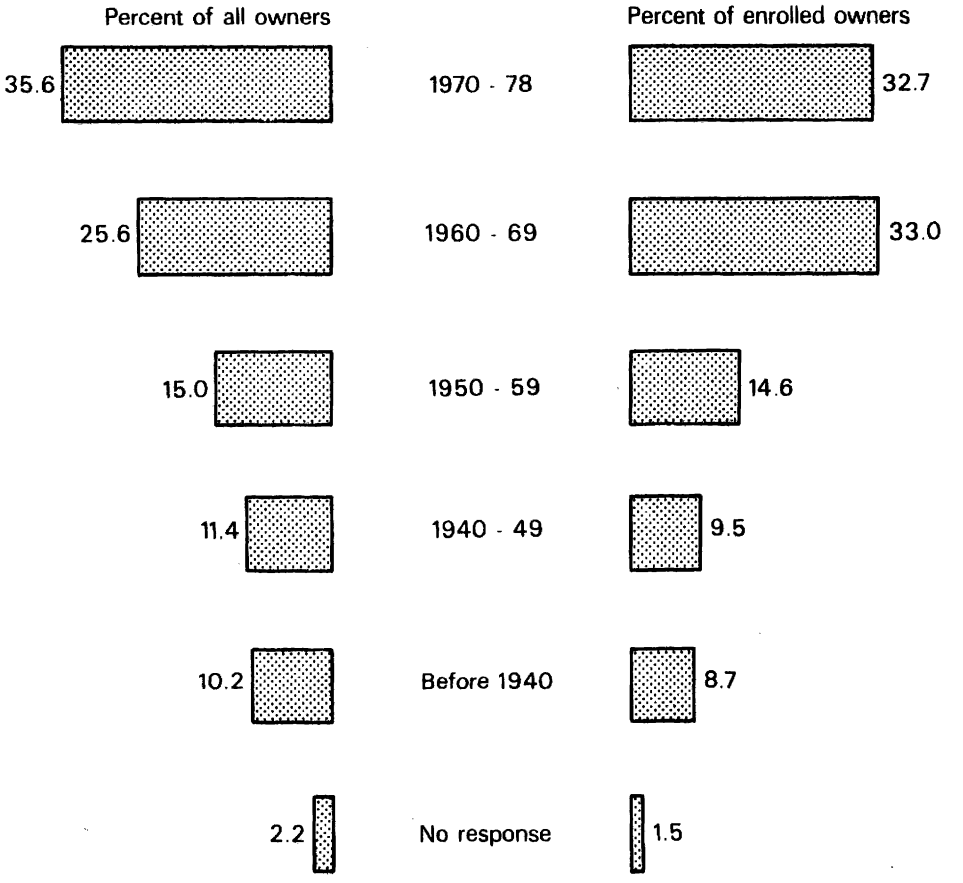
Period of Acquisition: Continued entries and exits in farmland markets, intergenerational transfers, and conveyance of land as a gift means that some farmland owners have held their land for relatively short periods of time. The 1978 LOS shows that more than one-third of all farmland owners acquired their land during the 1970s (Figure 8). Another 26 percent acquired their land in the 1960s; 15 percent acquired their land during the 1950-59 period. About one-fifth of all farmland owners acquired their land before 1940.

Enrollments in current use-value assessment programs are slightly more concentrated among owners who have held farmland for shorter periods of time. Almost two-thirds of all enrolled owners acquired their land between 1960 and 1978. Recent acquisitions among enrolled owners are particularly apparent in the Delta and Northern Plains states (Table 8). Well over half of all enrolled owners in these two farm production regions acquired farmland during the 1970-78 period. Relatively large proportions of enrolled owners in the Appalachian, Lake and Corn Belt states acquired their land between 1940 and 1959.

Personal Characteristics of Individual Landowners

The 1978 Landownership Survey dealt with all private landowners -- sole proprietors, husband/wife, partnerships, corporations and such miscellaneous owners as institutions or unsettled estates. To focus on the personal characteristics of individual owners, the Survey data

Figure 8. Distribution of all farmland owners and owners enrolled in programs with assessments at value in current use, by period of acquisition, United States.



Source: Appendix Table A-5.

Table 8 — Assessment at value in current use: Regional distribution of enrolled owners, farm and ranch land, by period of land acquisition1/

Region	Period						
	1970-78	1960-69	1950-59	1940-49	Before 1940	No response	Total
				Percent of ownership units			
Northeast	20.8	38.0	18.4	9.9	12.6	0.3	100.0
Appalachian	37.1	17.1	22.2	12.0	10.3	1.3	100.0
Southeast	34.9	29.4	9.1	16.5	8.3	1.8	100.0
Delta	58.7	8.1	2.6	16.2	14.1	0.3	100.0
S. Plains	13.1	30.2	20.8	18.0	15.3	2.6	100.0
Lake	33.6	24.9	16.9	12.4	10.6	1.6	100.0
Corn Belt	26.8	19.4	29.3	13.9	10.2	0.4	100.0
N. Plains	54.8	6.6	16.0	10.7	10.7	1.2	100.0
Mountain	14.9	61.9	7.9	6.7	5.3	3.3	100.0
Pacific	33.3	37.8	8.8	8.4	10.2	1.5	100.0
United States2/	32.7	33.0	14.6	9.5	8.7	1.5	100.0
				Percent of acres			
Northeast	14.2	27.7	24.2	18.2	13.5	2.2	100.0
Appalachian	19.2	21.1	23.4	17.9	16.0	2.4	100.0
Southeast	18.8	20.7	19.6	12.6	19.8	8.5	100.0
Delta	38.5	14.1	3.7	8.6	33.2	1.9	100.0
S. Plains	15.7	23.6	14.0	18.3	21.3	7.1	100.0
Lake	30.4	18.6	18.2	16.0	14.1	2.7	100.0
Corn Belt	25.5	21.7	24.3	15.4	12.2	0.9	100.0
N. Plains	28.3	18.3	18.8	16.8	11.7	6.1	100.0
Mountain	16.7	30.0	12.2	17.8	20.6	2.7	100.0
Pacific	20.4	20.9	17.4	16.6	22.3	2.4	100.0
United States2/	25.9	24.7	16.8	12.9	16.0	3.7	100.0

1/ Farm and ranch land owners with total holdings comprised of farm and ranch land.
2/ Revised, excluding Alaska.
Source: 1978 ESCS Landownership Survey.

were rearranged to exclude large corporations and large partnerships (those with several stockholders or members) and miscellaneous owners. Slightly more than 203,000 owners were excluded, i.e., they were classified as large corporations, large partnerships or as miscellaneous owners. These owners held 79.4 million acres of farmland. The remaining owners -- owners organized as sole proprietors, husband and wife, and a few small partnerships and corporations -- are described in this section. They account for 96 percent of all farmland owners discussed in this report; they own 90 percent of the farmland acreage.

Occupation: The 1978 LOS results indicate that about one-fourth of all farmland owners (excluding miscellaneous ownership units and owners organized as a large corporation or partnership) consider farming to be their principal occupation (Figure 9). Owners classified as farmers in the Survey hold a considerably larger fraction of the Nation's farmland base. This category of owners accounts for well over one-half the farmland acreage held by individuals, small partnerships and small corporations.[6] A significant proportion (some 22 percent) of these owners are retired; retired individuals own 15 percent of the U.S. farmland acreage. The remaining owners are engaged in a variety of nonfarm occupations.

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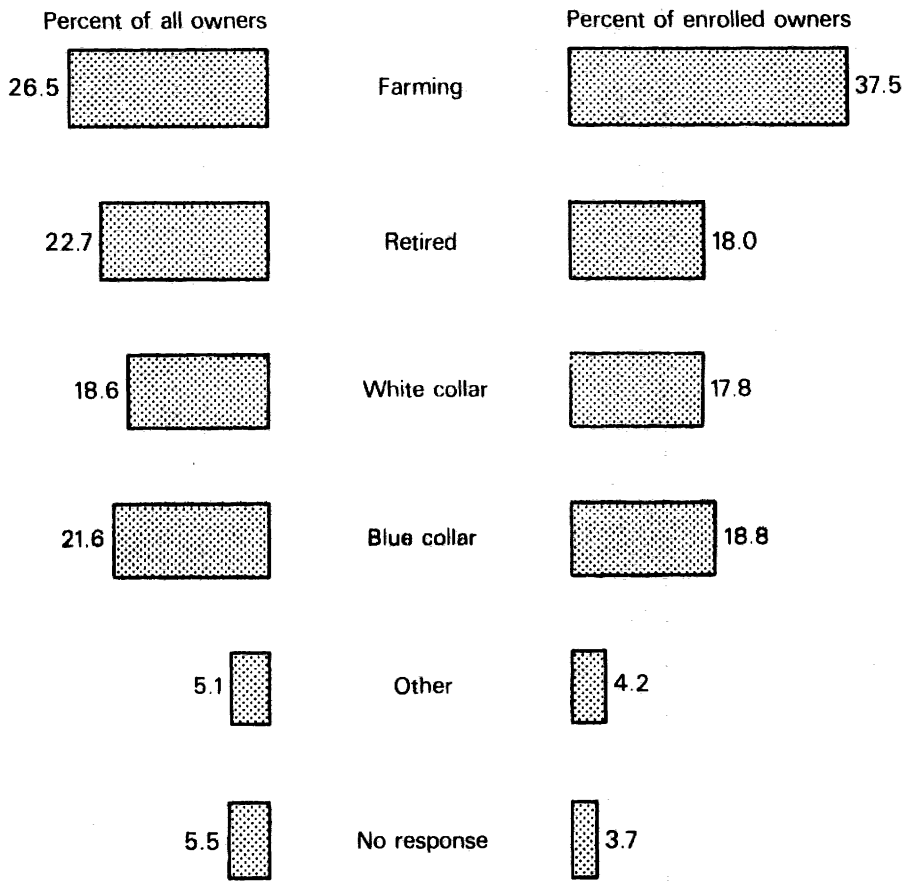
[6]Classifying owners by occupation always understates the number of owners who operate a farm. A farm, according to current Census definition, is a place where agricultural products valued at $1,000 or more are produced each year. Thus, many owners can be retired or principally employed in a nonfarm job while carrying out farming operations on a scale which meets the common definition of a farm.

Figure 9. Distribution of all farmland owners and owners enrolled in programs with assessments at value in current use, by occupation, United States.



Source: Appendix Table A-6.

Table 9 — Assessment at value in current use: Regional distribution of enrolled owners, farm and ranch land, by occupation1/

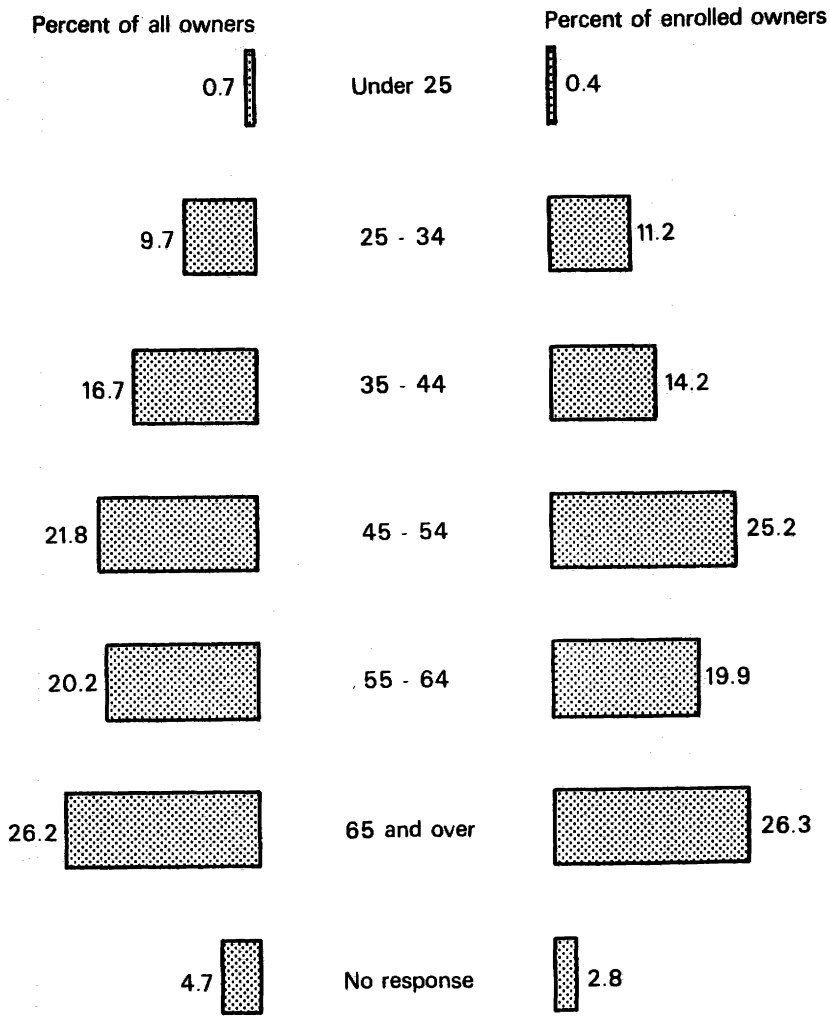
Region	Occupation						
	Farming3/	White collar	Blue collar4/	Retired	Other	No response	Total
			Percent of ownership units				
Northeast	34.9	32.5	15.7	8.1	3.5	5.3	100.0
Appalachian	22.0	31.0	14.3	23.9	1.5	7.3	100.0
Southeast	26.5	10.3	26.5	21.4	10.2	5.1	100.0
Delta	33.5	12.0	54.5	5/	5/	5/	100.0
S. Plains	51.1	9.9	18.7	16.3	1.4	2.6	100.0
Lake	44.5	15.1	10.2	27.1	2.1	1.0	100.0
Corn Belt	36.1	23.5	10.1	23.2	5.1	2.0	100.0
N. Plains	57.7	14.9	16.3	8.0	5/	3.1	100.0
Mountain	64.1	4.9	15.3	12.4	0.9	2.4	100.0
Pacific	33.6	12.5	18.3	26.0	6.8	2.8	100.0
United States6/	37.5	17.8	18.8	18.0	4.2	3.7	100.0
			Percent of acres				
Northeast	58.5	14.8	7.7	4.7	7.4	6.9	100.0
Appalachian	38.6	17.1	22.8	13.7	3.2	4.6	100.0
Southeast	47.2	8.7	20.4	8.1	7.2	8.4	100.0
Delta	48.5	19.7	31.8	5/	5/	5/	100.0
S. Plains	70.1	5.3	17.2	3.6	1.5	2.3	100.0
Lake	56.1	15.1	7.6	18.3	0.7	2.2	100.0
Corn Belt	47.0	19.1	15.3	10.3	5.2	3.1	100.0
N. Plains	48.6	17.8	13.7	5/	16.8	3.1	100.0
Mountain	76.5	6.0	9.9	2.1	2.7	2.8	100.0
Pacific	65.5	15.2	10.5	3.8	1.8	3.2	100.0
United States6/	61.1	13.5	5.7	12.2	3.7	3.8	100.0

1/ Farm and ranch land owners with total holdings comprised of farm and ranch land.
2/ Not including corporations and large partnerships.
3/ Including farm managers and farm laborers.
4/ Including private household and service workers.
5/ Less than 0.05 percent.
6/ Revised, excluding Alaska.
Source: 1978 ESCS Landownership Survey.

Farmers make up a far larger fraction of all owners enrolled in programs which provide for assessments at current use value. Among all enrolled owners, 37.5 percent declared farming to be their principal occupation; enrolled owners employed in farming own more than 60 percent of the enrolled farmland. Retirees, white collar workers, and blue collar workers account for 62 percent of all farmland owners in comparison with 54 percent of all enrolled owners. Distributions of enrolled owners and the acres they own across occupational groups are shown for Farm Production Regions in Table 9. The regional data show some noteworthy exceptions to the situation at the national level. Enrollments held by farmers are relatively high in the Southern Plains, the Northern Plains, the Lake states, and the Mountain states. On the other hand, more than 50 percent of all enrolled owners have blue collar occupations in the Delta Region; enrollments by individuals employed in white collar occupations are relatively high in the Northeast, Appalachia, and Corn Belt.

Age: The LOS data suggest that the age of an owner has little to do with enrollments in current use assessment programs (Figure 10). The bulk of U.S. farmland is owned by individuals who are 45 years of age or more (Table 10). About one-quarter of all farmland is owned by the elderly, defined for purposes here as an individual who is 65 years of age or more. Enrolled owners closely follow this age pattern for the Nation as a whole, but some differences between Farm Production Regions are apparent. Enrollments by elderly landowners are relatively high in the Northeast, Appalachian, and Corn Belt states. More than one-third of all enrolled owners in these three regions are

Figure 10. Distribution of all farmland owners and owners enrolled in programs with assessments at value in current use, by age, United States.



Source: Appendix Table A-7.

Table 10 — Assessment at value in current use: Regional distribution of enrolled owners, farm and ranch land, by age1/2/

Region	Age (years)3/							
	Under 25	25-34	35-44	45-54	55-64	65 or more	No response	Total
				Percent of ownership units				
Northeast	0.9	2.9	21.9	12.9	19.8	33.1	8.5	100.0
Appalachian	0.8	18.7	6.6	17.2	15.4	34.9	6.4	100.0
Southeast	0.7	6.0	13.4	24.1	29.1	18.2	8.5	100.0
Delta	4/	21.8	20.5	15.3	11.5	25.3	5.6	100.0
S. Plains	4/	4.8	11.4	30.6	20.8	29.6	2.8	100.0
Lake	0.8	12.3	23.8	19.1	23.0	18.8	2.2	100.0
Corn Belt	4/	6.0	13.1	19.8	18.1	35.1	7.9	100.0
N. Plains	4/	34.7	3.4	17.5	24.3	16.8	3.3	100.0
Mountain	4/	2.2	6.9	60.0	14.0	12.7	4.2	100.0
Pacific	4/	13.3	11.8	14.6	13.9	16.6	29.8	100.0
United States5/	0.4	11.2	14.2	25.2	19.9	26.3	2.8	100.0
				Percent of acres				
Northeast	1.3	1.8	15.9	19.7	25.7	21.4	14.2	100.0
Appalachian	2.6	3.2	6.1	21.4	23.2	30.6	12.9	100.0
Southeast	0.3	3.4	6.8	14.8	21.2	16.7	36.8	100.0
Delta	4/	1.4	9.8	19.2	17.1	19.0	33.5	100.0
S. Plains	4/	5.7	8.4	21.9	22.4	30.9	10.7	100.0
Lake	0.6	9.2	25.4	21.0	20.3	17.4	6.1	100.0
Corn Belt	4/	7.8	12.2	20.2	24.9	25.1	9.8	100.0
N. Plains	4/	6.4	7.3	24.2	33.4	23.2	5.5	100.0
Mountain	0.1	5.4	8.9	25.5	17.3	16.0	26.8	100.0
Pacific	4/	3.5	9.5	18.7	20.9	27.6	19.8	100.0
United States5/	0.3	5.5	11.9	24.3	25.4	27.4	5.2	100.0

1/ Farm and ranch land owners with total holdings comprised of farm and ranch land.
2/ Not including corporations and large partnerships.
3/ Sole owner or principal partner.
4/ Less than 0.05 percent.
5/ Revised, excluding Alaska.
Source: 1978 ESCS Landownership Survey.

over 65 years of age. At the other extreme, a significant fraction of all enrolled owners in the Delta, Lake, and Northern Plains states are under 45 years of age.

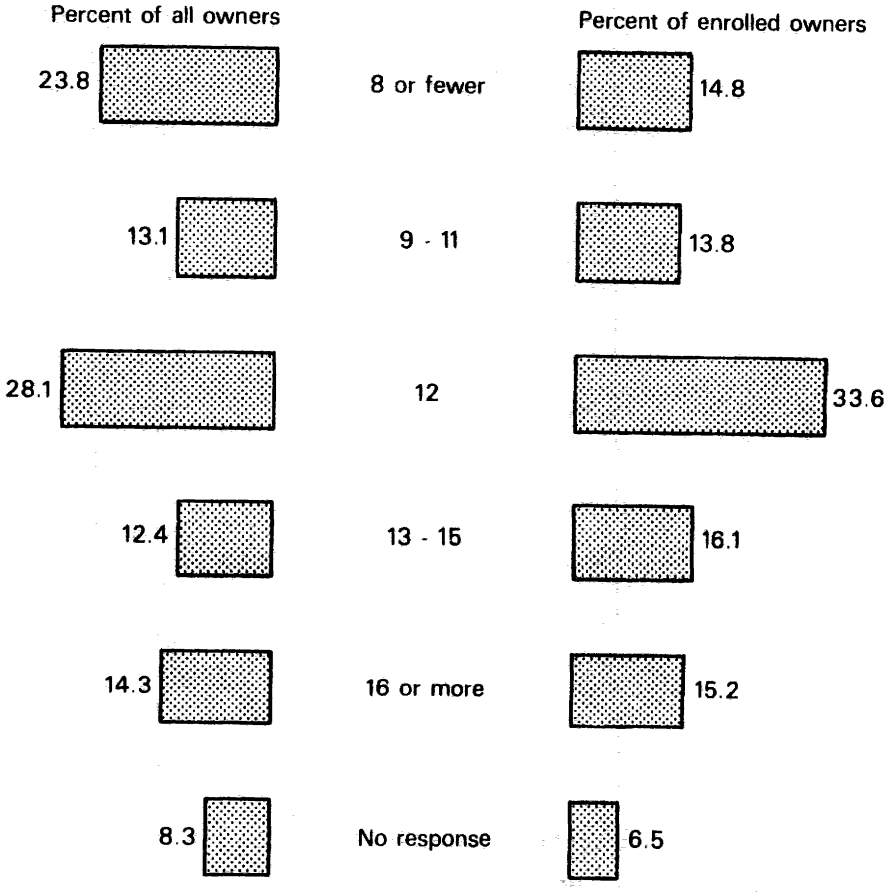
Years of Schooling: Owners involved in current use-value assessment programs tend to have slightly more formal education than do all farmland owners (Figure 11). One-third of all enrolled farmland owners have 12 years of schooling; more than 30 percent have been trained beyond the high school level. In contrast, about one-quarter of all farmland owners have 8 or fewer years of formal education; less than 30 percent have 12 years of schooling.

Years of formal education for enrolled owners is highly variable from region to region. Relatively high proportions of enrolled owners are trained beyond the high school level in the Northern Plains (Table 11). A large fraction of all enrolled owners have eight or fewer years of schooling in the Appalachian, Lake and Corn Belt states.

SUMMARY AND CONCLUSIONS

State and local governments throughout the United States have taken measures to reduce the property tax liability incurred by owners of farmland. Many (perhaps most) of the states that have enacted enabling legislation for use-value assessment of farmland did so because of concern about the rate of conversion of agricultural land to nonfarm uses. A substantial research effort has been focused on the aggregate impacts of these programs on land use and the local tax base. However, very little research has been focused on whom the landowner-participants in these programs are. Inasmuch as the

Figure 11. Distribution of all farmland owners and owners enrolled in programs with assessments at value in current use, by years of schooling, United States.



Source: Appendix Table A-8.

Table 11 — Assessment at value in current use: Regional distribution of enrolled owners, farm and ranch land, by years of schooling1/2/

Region	Years of schooling3/						
	8 or less	9-11	12	13-15	16 or more	No response	Total
				Percent of ownership units			
Northeast	8.2	29.5	25.8	15.1	11.8	9.6	100.0
Appalachian	25.4	8.4	27.3	21.2	10.9	6.8	100.0
Southeast	13.1	13.6	24.0	14.6	19.9	14.8	100.0
Delta	19.5	28.5	10.3	2.0	34.1	5.6	100.0
S. Plains	16.4	19.9	31.1	9.1	13.9	9.6	100.0
Lake	23.1	7.1	42.5	4.3	13.6	9.4	100.0
Corn Belt	21.8	6.0	36.4	11.7	15.2	8.9	100.0
N. Plains	16.7	2.1	15.1	43.6	15.4	7.1	100.0
Mountain	5.8	8.5	63.1	8.6	9.9	4.1	100.0
Pacific	5.2	9.1	20.5	17.0	12.3	35.9	100.0
United States4/	14.8	13.8	33.6	16.1	15.2	6.5	100.0
				Percent of acres			
Northeast	11.7	16.3	33.8	11.1	12.7	14.4	100.0
Appalachian	17.3	9.2	24.9	14.0	19.5	15.1	100.0
Southeast	8.0	10.7	16.5	11.1	15.3	38.4	100.0
Delta	16.4	9.8	8.3	4.4	27.6	33.5	100.0
S. Plains	6.3	13.8	15.8	20.3	28.2	15.6	100.0
Lake	21.3	8.6	45.3	4.6	10.6	9.6	100.0
Corn Belt	11.4	7.8	38.2	12.2	17.9	12.5	100.0
N. Plains	19.4	7.2	27.6	23.2	12.6	10.0	100.0
Mountain	5.2	9.0	24.7	12.4	23.2	25.5	100.0
Pacific	6.6	6.8	24.6	20.0	19.5	22.5	100.0
United States4/	10.7	11.2	29.7	17.8	23.2	7.4	100.0

1/ Farm and ranch land owners with total holdings comprised of farm and ranch land.
2/ Not including corporations and large partnerships.
3/ Sole owner or principal partner.
4/ Revised, excluding Alaska.
Source: 1978 ESCS Landownership Survey.

characteristics and motivations of those who control the land are important determinants of the responsiveness of private land use decisions to changes in property tax rates, greater attention to this topic seems warranted. Data from the 1978 USDA Survey of private landowners provides an unprecedented, but limited, view of the scope of these state and local programs and the institutional and socio-economic characteristics of owners with farmland enrolled in them.

The survey results indicate that an estimated 850,000 or 2.6 percent of all landowners receive use-value property tax treatment on land in agricultural or open space uses. The extent of such treatment for farmland could not be determined with certainty, but an estimated 430,200 owners with holdings comprised of farmland only were enrolled in a use-value assessment program. These enrolled owners amounted to 8 percent of all farmland-only owners. About three-quarters of all farmland-only owners indicated that they were not enrolled in a program of this kind. A significant proportion of all owners did not know if their farmland received special treatment by tax assessment officials.

Relatively few striking contrasts were found between enrolled owners and all farmland owners. Thus, the LOS results provide very little support for the proposition that state and local use-value assessment laws are particularly attractive to certain classes of farmland owners. The distribution of enrollments in these programs is not substantially different from the total population of farmland owners.

This general conclusion, however, must be tempered by the fact that many owners were either unwilling or unable to state clearly whether or not their land was assessed at use value. This factor probably limits the reliability of an effort to draw inferences about enrolled owners in relation to the total population of farmland owners.

With these limitations in mind, however, it is worthwhile to point out some of the ramifications of the LOS results for deliberations over rural land use policies. More than 75 percent of all those who have use-value assessments are individuals. The remainder are largely organized as corporations and partnerships. Corporations and partnerships hold 36 percent of the acreage held by enrolled owners. Family partnerships and family-held corporations are more numerous than nonfamily partnerships and corporations. Nonfamily partnerships and corporations account for an estimated 8 percent of all enrolled owners and 10 percent of the farmland acreage enrolled in use-value assessment programs. Thus, the bulk of all property tax relief generated by use-value assessment programs appears to be focused upon family ownership entities.

Almost two-thirds of all beneficiaries own small (under 100 acres) tracts of farmland, but these owners hold only 10 percent of the land held by enrolled owners. Owners of large tracts (500 acres and above) make up only 6 percent of all enrolled owners, but they own 60 percent of the acreage held. Since total tax benefits are in part a function of total acreage owned, the study results indicate that preferential assessment programs lead to wide variations in total

dollar benefits received. While numerous factors -- location and local assessing procedures, for example -- can affect benefits per acre for owners of small farmland tracts, the LOS results imply that a large fraction of total property tax savings accrue to owners of larger farmland tracts.

Many recipients of property tax relief are elderly (over 65), and they have owned their land for a long time. About 18 percent of all enrolled farmland owners acquired their land prior to 1950; they own 29 percent of the acreage held by enrolled owners. About one-fourth of all enrolled owners are 65 years of age or over. This group owns 27 percent of all enrolled farmland. Landholdings by owners over 65 are also reflected in the occupational features of enrolled landowners. Upwards of one-fifth of all enrolled owners are estimated to be retired. This result implies, among other things, that a significant proportion of all tax beneficiaries may have relatively short planning horizons in regard to the utilization of their land. Advancing years may increase the likelihood that landholdings will be liquidated to provide for the contingencies that can arise from aging and/or that land will soon be conveyed to legal heirs. The impact of property tax relief programs on these processes is not clearly understood.

Enrollment in state and local use-value assessment programs, however, is primarily composed of noncorporate owners or owners organized as a small partnership who view farming to be their principal occupation. Well over one-third of all enrolled owners fall in this occupational category. Farmers control 61 percent of the total landholdings

of enrolled owners. Enrolled owners with nonfarm occupations account for 37 percent of all enrolled owners; nonfarmers own 19 percent of all land controlled by enrolled owners.

Unfortunately, the ramifications of property tax relief for owners with farm or nonfarm occupations are not immediately apparent. Relatively little is known about the impacts that property tax savings have on the decisions these owners make on the use of their land. Similarly, it is not clear that such programs mitigate any potential inequities that exist in the structure of taxes levied on farm real estate. The data presented in this report merely underscore the need to obtain suitable answers to these questions before the merits of current use-value assessment programs can be fully evaluated.

From a national perspective, however, the study does indicate that state and local programs of this kind have only a marginal influence on the Nation's farm sector. Only a small fraction (about 8 percent) of all farmland owners knowingly participate in these programs. Questions related to the impact of special farmland assessments, therefore, are not pressing for the bulk of all U.S. owners because they are either not touched by these legislative initiatives or they are unaware of them.

On the other hand, property tax assessment and its effects on the tax base, the use of farmland, and the distribution of property tax burdens are very site specific. This study, with data aggregated to the multi-state level, is not able to provide insight on those local situations where property tax burdens and programs to reduce them are of genuine significance for farmland use and for equity in property

tax administration. Local studies of these cases should remain a high priority research topic, especially in those states with a high proportion of total farmland enrolled.

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APPENDIX A

Enrollment Status of Farmland Owners in the United States: Number of Owners and Acres Owned

Appendix Table A-1 — Enrollment in programs with assessments at value in current use: Distribution of owners and acres owned, farm and ranch land, by owner type, United States1/

Owner type	Total		Enrolled		Not enrolled		Don't know		No response	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
					Ownership units (thous.)					
Sole proprietor	2,513.4	45.4	155.0	36.0	1,923.1	47.2	357.8	40.2	77.5	56.5
Husband-wife	2,365.0	42.8	170.4	39.6	1,731.3	42.5	416.5	46.8	46.8	34.2
Family partnership	324.9	5.9	24.7	5.8	216.1	5.3	76.8	8.6	7.3	5.3
Nonfamily partnership	84.2	1.5	31.1	7.2	43.3	1.1	9.5	1.1	0.3	0.2
Family corporation	94.9	1.7	37.3	8.7	42.5	1.0	14.6	1.6	0.5	0.4
Nonfamily corporation	47.1	0.9	3.1	0.7	38.8	1.0	3.7	0.4	1.5	1.1
Miscellaneous	102.2	1.8	8.6	2.0	78.7	1.9	11.8	1.3	3.1	2.3
Total3/	5,531.7	100.0	430.2	100.0	4,073.8	100.0	890.7	100.0	137.0	100.0
					Acres (thous.)					
Sole proprietor	298,726.6 (1.1)2/	36.5	25,294.3	29.3	207,294.4	37.5	56,665.5	36.3	9,472.4	41.0
Husband-wife	292,196.5 (1.1)	35.7	27,168.3	31.5	202,781.8	36.7	55,730.1	35.7	6,516.3	28.2
Family partnership	99,838.4 (1.9)	12.2	12,991.1	15.0	63,085.4	11.4	21,471.8	13.7	2,290.1	9.9
Nonfamily partnership	15,802.9 (6.6)	1.9	3,412.6	3.9	9,719.6	1.8	2,375.2	1.5	295.5	1.3
Family corporation	55,051.9 (3.8)	6.7	9,295.4	10.8	32,949.6	6.0	10,774.8	6.9	2,032.1	8.8
Nonfamily corporation	27,839.1 (4.4)	3.4	5,360.0	6.2	17,426.7	3.1	4,303.2	2.7	749.2	3.2
Miscellaneous	29,141.1 (2.8)	3.6	2,812.4	3.3	19,589.2	3.5	4,990.3	3.2	1,749.2	7.6
Total3/	818,596.5 (3.2)	100.0	86,334.1	100.0	552,846.7	100.0	156,310.9	100.0	23,104.8	100.0

1/ Farm and ranch land owners with total holdings comprised of farm and ranch land.

2/ Numbers in parentheses are coefficients of variation. Coefficients of Variation (CV's) provide a means of evaluating survey results. Since CV's express variation as a fraction of the sample mean, the smaller the CV, the greater the reliability of the estimate. Therefore, a statistic with a CV of 10 percent is more reliable than one with a CV of 20 percent. In interpreting CV's, if an item has a CV of 10 percent, chances are 2 out of 3 that an interval constructed to represent a range from 90 to 110 percent of the survey value would contain the true population value. Chances are 19 out of 20, with a CV of 10 percent, that an interval constructed to represent a range from 80 to 120 percent of the survey value would contain the true population value.

3/ Revised, excluding Alaska.

Source: 1978 ESCS Landownership Survey.

Appendix Table A-2 — Enrollment in programs with assessments at value in current use: Distribution of owners and acres owned, farm and ranch land, by size of holdings, United States1/

Size of holdings	Total		Enrolled		Not enrolled		Don't know		No resonse	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
					Ownership units (thous.)					
Less than 100 acres	3,833.5	69.3	276.2	64.2	2,908.7	71.4	557.6	62.6	93.2	68.0
100-499	1,432.7	25.9	127.3	29.6	985.9	24.2	282.3	31.7	36.8	26.9
500-4,999	254.5	4.6	25.0	5.8	171.1	4.2	49.0	5.5	6.7	4.9
5,000 or more	11.0	0.2	1.7	0.4	8.1	0.2	1.8	0.2	0.3	0.2
Total2/	5,531.7	100.0	430.2	100.0	4,073.8	100.0	890.7	100.0	137.0	100.0
					Acres (thous.)					
Less than 100 acres	100,687.4	12.3	8,719.8	10.1	71,870.1	13.0	17,194.2	11.0	3,003.6	13.0
100-499	298,787.7	36.5	26,159.2	30.3	205,106.1	37.1	59,710.8	38.2	7,624.6	33.0
500-4,999	276,685.6	33.8	28,835.6	33.4	186,862.2	33.8	53,927.2	34.5	7,578.4	32.8
5,000 or more	142,435.8	17.4	22,619.5	26.2	89,008.3	16.1	25,478.7	16.3	4,898.2	21.2
Total2/	818,596.5	100.0	86,334.1	100.0	552,846.7	100.0	156,310.9	100.0	23,104.8	100.0

1/ Farm and ranch land owners with total holdings comprised of farm and ranch land.
2/ Revised, excluding Alaska.
Source: 1978 ESCS Landownership Survey.

Appendix Table A-3 — Enrollment in programs with assessments at value in current use: Distribution of owners and acres owned, farm and ranch land, by method of acquisition, United States1/

Method of Acquisition	Total		Enrolled		Not Enrolled		Don't Know		No Response	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
					Ownership units (thous.)					
Purchased from nonrelative	3,114.2	56.3	233.9	54.4	2,335.1	57.3	478.5	53.7	66.7	48.7
Purchased from relative	1,133.5	20.5	112.0	26.0	865.0	21.2	131.0	14.7	25.5	18.6
Inherited	950.6	17.2	63.7	14.8	690.7	17.0	174.5	19.6	21.7	15.8
Gift	98.4	1.8	5.8	1.4	58.2	1.4	34.1	3.8	0.3	0.2
Other	45.0	0.8	4.0	0.9	31.0	0.8	9.5	1.1	0.5	0.4
No response	190.0	3.4	10.8	2.5	93.8	2.3	63.1	7.1	22.3	16.3
Total2/	5,531.7	100.0	430.2	100.0	4,073.8	100.0	890.7	100.0	137.0	100.0
					Acres (thous.)					
Purchased from nonrelative	438,961.2	53.6	50,031.5	58.0	301,385.7	54.5	78,193.1	50.0	9,350.9	40.5
Purchased from relative	141,636.8	17.3	13,237.3	15.3	99,697.0	18.0	25,794.4	16.5	2,908.1	12.6
Inherited	154,058.1	18.8	15,072.3	17.5	103,779.2	18.8	31,018.1	19.8	4,188.5	18.1
Gift	18,987.9	2.3	1,821.8	2.1	11,984.4	2.2	5,012.0	3.2	169.7	0.7
Other	15,044.0	1.9	1,665.9	1.9	9,340.6	1.7	3,683.9	2.4	353.6	1.5
No response	49,908.5	6.1	4,505.3	5.2	26,659.8	4.8	12,609.4	8.1	6,134.0	26.6
Total2/	818,596.5	100.0	86,334.1	100.0	552,846.7	100.0	156,310.9	100.0	23,104.8	100.0

1/ Farm and ranch land owners with total holdings comprised of farm and ranch land.
2/ Revised, excluding Alaska.
Source: 1978 ESCS Landownership Survey.

Appendix Table A-4 — Enrollment in programs with assessments at value in current use: Distribution of acres and acres owned, farm and ranch land, by place of residence, United States1/

Place of Residence2/	Total		Enrolled		Not enrolled		Don't know		No response	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
					Ownership units (thous.)					
Same county	4,529.4	81.9	348.1	80.9	3,387.2	83.1	694.1	77.9	100.0	73.0
Other county, same state	695.5	12.6	71.5	16.6	496.3	12.2	118.4	13.3	9.3	6.8
Other state	241.2	4.4	8.1	1.9	163.1	4.0	67.9	7.6	2.1	1.5
Outside U.S.	0.7	3/	0.1	3/	0.2	3/	0.4	3/	--	18.7
No response	64.9	1.1	2.4	0.6	27.0	0.7	9.9	1.1	25.6	3/
Total4/	5,531.7	100.0	430.2	100.0	4,073.8	100.0	890.7	100.0	137.0	100.0
					Acres (thous.)					
Same county	611,875.0	74.8	63,288.0	73.3	422,132.7	76.3	113,579.8	72.7	12,874.5	55.7
Other county, same state	139,701.3	17.1	17,930.3	20.8	90,583.2	16.4	28,747.3	18.4	2,440.5	10.6
Other state	53,573.3	6.5	4,365.8	5.0	35,298.2	6.4	12,694.8	8.1	1,214.5	5.2
Outside U.S.	255.8	3/	140.4	0.2	76.1	3/	39.3	3/	--	28.5
No response	13,191.1	1.6	609.6	0.7	4,756.5	0.9	1,249.7	0.8	6,575.3	3/
Total4/	818,596.5	100.0	86,334.1	100.0	552,846.7	100.0	156,310.9	100.0	23,104.8	100.0

1/ Farm and ranch land owners with total holdings comprised of farm and ranch land.
2/ Relative to land reported.
3/ Less than 0.05 percent.
4/ Revised, excluding Alaska.
Source: 1978 ESCS Landownership Survey.

Appendix Table A-5 — Enrollment in programs with assessments at value in current use: Distribution of owners and acres owned, farm and ranch land, by period of acquisition, United States1/

Period of Accquisition	Total		Enrolled		Not enrolled		Don't know		No response	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
					Ownership units (thous.)					
1970-78	1,968.5	35.6	140.9	32.7	1,472.5	36.1	314.6	35.3	40.5	29.6
1960-69	1,414.7	25.6	141.9	33.0	1,051.1	25.8	198.1	22.2	23.6	17.2
1950-59	829.7	15.0	62.7	14.6	622.7	15.3	126.9	14.2	17.4	12.7
1940-49	636.1	11.4	40.7	9.5	454.5	11.2	132.9	15.0	8.0	5.8
Before 1940	562.4	10.2	37.6	8.7	428.0	10.5	85.0	9.6	11.8	8.6
No response	120.3	2.2	6.4	1.5	45.0	1.1	33.2	3.7	35.7	26.1
Total2/	5,531.7	100.0	430.2	100.0	4,073.8	100.0	890.7	100.0	137.0	100.0
					Acres (thous.)					
1970-78	227,097.6	27.8	22,372.1	25.9	151,827.3	27.4	49,066.4	31.4	3,831.8	16.6
1960-69	202,337.9	24.7	21,331.5	24.7	140,443.2	25.4	36,395.8	23.3	4,167.4	18.0
1950-59	137,401.1	16.8	14,530.4	16.8	94,954.7	17.2	25,108.3	16.1	2,807.7	12.2
1940-49	105,117.1	12.8	11,114.0	12.9	72,231.1	13.1	19,475.1	12.4	2,296.9	9.9
Before 1940	108,354.8	13.2	13,775.7	16.0	72,928.9	13.2	17,821.9	11.4	3,828.3	16.6
No response	38,288.0	4.7	3,210.4	3.7	20,461.5	3.7	8,443.4	5.4	6,172.7	26.7
Total2/	818,596.5	100.0	86,334.1	100.0	552,846.7	100.0	156,310.9	100.0	23,104.8	100.0

1/ Farm and ranch land owners with total holdings comprised of farm and ranch land.
2/ Revised, excluding Alaska.
Source: 1978 ESCS Landownership Survey.

Appendix Table A-6 — Enrollment in programs with assessments at value in current use: Distribution of owners and acres owned, farm and ranch land, by occupation, United States1/

Occupation2/	Total		Enrolled		Not enrolled		Don't know		No response	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
					Ownership units (thous.)					
Farming3/	1,410.1	26.5	146.4	37.5	982.0	24.9	244.6	28.2	37.1	27.9
Retired	1,211.8	22.7	70.3	18.0	943.4	24.0	179.8	20.7	18.3	13.7
White collar	991.0	18.6	69.2	17.8	729.7	18.5	173.8	20.1	18.3	13.8
Blue collar4/	1,149.1	21.6	73.4	18.8	916.2	23.3	139.7	16.1	19.8	14.9
Other	272.9	5.1	16.6	4.2	182.0	4.6	65.8	7.6	8.5	6.4
No response	293.6	5.5	14.6	3.7	185.0	4.7	63.0	7.3	31.0	23.3
Sub-total	5,328.5	100.0	390.5	100.0	3,938.3	100.0	866.7	100.0	133.0	100.0
Corporations and large partnerships	203.2	—	39.7	—	135.5	—	24.0	—	4.0	—
Total5/	5,531.7	—	430.2	—	4,073.8	—	890.7	—	137.0	—
					Acres (thous.)					
Farming3/	409,347.5	55.4	44,472.3	61.1	278,978.4	55.4	78,350.1	54.6	7,546.7	38.4
Retired	113,009.0	15.3	8,921.2	12.2	79,548.7	15.8	22,011.6	15.3	2,527.5	12.9
White collar	93,024.1	12.6	9,798.7	13.5	64,383.8	12.8	17,587.1	12.3	1,254.5	6.4
Blue collar4/	52,751.6	7.1	4,131.7	5.7	37,519.9	7.5	9,850.2	6.9	1,249.8	6.4
Other	29,817.3	4.0	2,711.6	3.7	19,753.9	3.9	6,521.9	4.6	829.9	4.2
No response	41,283.1	5.6	2,748.8	3.8	23,236.9	4.6	9,082.4	6.3	6,215.0	31.7
Sub-total	739,232.6	100.0	72,784.3	100.0	503,421.6	100.0	143,403.3	100.0	19,623.4	100.0
Corporations and large partnerships	79,363.9	—	13,549.8	—	49,425.1	—	12,907.6	—	3,481.4	—
Total5/	818,596.5	—	86,334.1	—	552,846.7	—	156,310.9	—	23,104.8	—

— = Not applicable.
1/ Farm and ranch land owners with total holdings comprised of farm and ranch land.
2/ Sole owner or principal partner.
3/ Including farm managers and farm laborers.
4/ Including private household and service workers.
5/ Revised, excluding Alaska.
Source: 1978 ESCS Landownership Survey.

Appendix Table A-7 — Enrollment in programs with assessments at value in current use: Distribution of owners and acres owned, farm and ranch land, by age, United States1/

Age (years)2/	Total		Enrolled		Not enrolled		Don't know		No response	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
					Ownership units (thous.)					
Under 25	36.7	0.7	1.6	0.4	27.7	0.7	7.4	0.8	--	--
25-34	512.9	9.7	43.7	11.2	397.3	10.1	68.1	7.8	3.8	2.9
35-44	888.8	16.7	55.3	14.2	680.2	17.3	140.1	16.2	13.2	9.9
45-54	1,163.1	21.8	98.3	25.2	901.5	22.9	141.2	16.3	22.1	16.6
55-64	1,077.3	20.2	77.7	19.9	775.7	19.7	210.4	24.3	13.5	10.2
65 and over	1,397.9	26.2	102.8	26.3	1,017.4	25.8	247.7	28.6	30.0	22.5
No response	251.8	4.7	11.1	2.8	138.5	3.5	51.8	6.0	50.4	37.9
Sub-total	5,328.5	100.0	390.5	100.0	3,938.3	100.0	866.7	100.0	133.0	100.0
Corporations and large partnerships	203.2	--	39.7	--	135.5	--	24.0	--	4.0	--
Total3/	5,531.7	--	430.2	--	4,073.8	--	890.7	--	137.0	--
					Acres (thous.)					
Under 25	3,645.0	0.5	252.3	0.3	2,307.0	0.5	1,085.7	0.8	--	--
25-34	37,451.4	5.1	3,971.2	5.5	24,635.6	4.9	8,390.8	5.8	453.8	2.3
35-44	97,587.3	13.2	8,686.2	11.9	67,865.7	13.5	19,834.3	13.8	1,201.1	6.1
45-54	166,210.7	22.5	17,710.2	24.3	117,799.8	23.4	28,667.4	20.0	2,033.3	10.4
55-64	181,210.3	24.5	18,486.3	25.4	125,117.1	24.8	34,657.2	24.2	2,949.7	15.0
65 and over	202,037.6	27.3	19,915.2	27.4	137,507.6	27.3	39,296.0	27.4	5,318.8	27.1
No response	51,090.3	6.9	3,762.9	5.2	28,188.8	5.6	11,471.9	8.0	7,666.7	39.1
Sub-total	739,232.6	100.0	72,784.3	100.0	503,421.6	100.0	143,403.3	100.0	19,623.4	100.0
Corporations and large partnerships	79,363.9	--	13,549.8	--	49,425.1	--	12,907.6	--	3,481.4	--
Total3/	818,596.5	--	86,334.1	--	552,846.7	--	156,310.9	--	23,104.8	--

-- = Not applicable.
1/ Farm and ranch land owners with total holdings comprised of farm and ranch land.
2/ Sole owner or principal partner.
3/ Revised, excluding Alaska.
Source: 1978 ESCS Landownership Survey.

Appendix Table A-8 — Enrollment in programs with assessments at value in current use: Distribution of owners and acres owned, farm and ranch land, by years of schooling, United States1/

Years of schooling2/	Total		Enrolled		Not enrolled		Don't know		No response	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
					Ownership units (thous.)					
8 or fewer	1,267.8	23.8	57.6	14.8	994.2	25.2	194.5	22.4	21.5	16.2
9-11	698.6	13.1	54.1	13.8	523.0	13.3	110.7	12.8	10.8	8.1
12	1,495.8	28.1	131.4	33.6	1,093.4	27.8	243.4	28.1	27.6	20.7
13-15	660.5	12.4	62.7	16.1	459.3	11.7	124.3	14.3	14.2	10.7
16 or more	764.1	14.3	59.5	15.2	582.6	14.8	116.8	13.5	5.2	3.9
No response	441.7	8.3	25.2	6.5	285.8	7.2	77.0	8.9	53.7	40.4
Sub-total	5,328.5	100.0	390.5	100.0	3,938.3	100.0	866.7	100.0	133.0	100.0
Corporations and large partnerships	203.2	—	39.7	—	135.5	—	24.0	—	4.0	—
Total3/	5,531.7	—	430.2	—	4,073.8	—	890.7	—	137.0	—
					Acres (thous.)					
8 or fewer	132,207.6	17.9	7,797.2	10.7	96,728.9	19.2	24,785.0	17.3	2,896.5	14.8
9-11	80,348.3	10.9	8,136.7	11.2	55,041.6	10.9	15,563.9	10.9	1,606.1	8.2
12	218,722.0	29.6	21,636.0	29.7	153,073.9	30.4	40,411.2	28.2	3,600.9	18.3
13-15	104,511.9	14.1	12,940.4	17.8	67,537.5	13.4	22,519.6	15.7	1,514.4	7.7
16 or more	126,635.2	17.1	16,907.1	23.2	82,976.5	16.5	25,163.5	17.5	1,588.1	8.1
No response	76,807.6	10.4	5,366.9	7.4	48,063.2	9.6	14,960.1	10.4	8,417.4	42.9
Sub-total	739,232.6	100.0	72,784.3	100.0	503,421.6	100.0	143,403.3	100.0	19,623.4	100.0
Corporations and large partnerships	79,363.9	—	13,549.8	—	49,425.1	—	12,907.6	—	3,481.4	—
Total3/	818,596.5	—	86,334.1	—	552,846.7	—	156,310.9	—	23,104.8	—

— = Not applicable.
1/ Farm and ranch land owners with total holdings comprised of farm and ranch land.
2/ Sole owner or principal partner.
3/ Revised, excluding Alaska.
Source: 1978 ESCS Landownership Survey.