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Understanding Forest Property Tax Assessment in Pennsylvania

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Introduction

Local governments and school districts depend on property taxes for revenue. The amount of property tax a landowner owes depends on the assessed value of their real property (land, buildings, and other improvements) and the local tax rate. Assessed values are normally based on the fair market value of each property. However, forest and farm landowners in Pennsylvania whose properties meet certain criteria can enroll in a preferential tax program commonly known as Clean and Green.[1] Because pressure from rising real estate taxes can drive some landowners to sell or convert their land to other uses, the Clean and Green program was created to provide tax relief to eligible owners to encourage them to keep their land operating as forests and farms with the general goal of preserving open space. Instead of being based on fair market value, assessed values under Clean and Green are based on *use values* that reflect the land's productive capability in its current use (for example, the land's ability to produce revenue by growing and harvesting timber and wood fiber).

Calculating use values for forestland could potentially be very complex. As with any type of real estate, each parcel of forestland is unique. Forestland use values should ideally depend on many factors, including forest type, species composition of the forest, age of the forest (or mix of ages), past practices, timber markets, management costs, access to the property, operability limitations that might increase the cost of harvesting timber

on the site, recreational and other nontimber values, interest rates, and, of course, taxes. To be practical, however, the valuation method must be simple and easily applied. Tax assessors must be able to efficiently assess thousands—even tens of thousands—of forested properties. The Pennsylvania Department of Conservation and Natural Resources (DCNR) Bureau of Forestry is responsible for setting maximum assessed values for forestland enrolled in Clean and Green. This publication discusses how these maximum assessed values for forestland enrolled in Clean and Green are calculated.

Assessment of Real Property

Regardless of whether landowners apply for the Clean and Green program, their real properties, including farm and forestland, are initially assessed at fair market value. Forest and farm land is generally appraised for fair market value using soils maps to classify the properties according to their productive potential. Market values from recent and nearby sales of properties with similar soils are then used to determine fair market value. While soils are fairly good predictors of farm productivity and value, they are less useful for predicting forest productivity and, especially, value. The value of different species varies considerably, and the size of the trees and the mix of species on a site predominantly determine forest values. Physiographic factors such as slope position and aspect are better predictors of site productivity and forest type—and hence species composition—than soils. However, property appraisers typically do not have the expertise to assess factors such as these, and soils are commonly used because the information is readily available and computerized

tools have been developed for using soils information in appraising agricultural land.

Once a market or use value has been determined, the assessed value is calculated as a percentage of this value. This percentage is known as the *predetermined ratio* or *assessment ratio.* In Pennsylvania, assessment ratios range from 20 to 100 percent.[2] The assessed value is then multiplied by the millage rate to determine the tax on each property. The millage rate is the rate at which tax revenue is generated from assessments, expressed in terms of $\frac{1}{1000}$ of assessed value. The millage paid by a given property will typically be the sum of the county, school district, and municipality millage rates. Millage rates are set to generate enough tax revenue from the overall tax base to meet the local governing body's budget. The formula is straightforward: mills = (required tax revenue/tax base) x 1000, where the tax base is the total of the assessed values of all of the taxable properties in the region (such as the county or school district).

The Clean and Green Program

1. Eligibility and Application

Not all counties have properties enrolled in Clean and Green. This is because their normal assessed values are lower than the Clean and Green values published by the Department of Agriculture and the Bureau of Forestry. This usually occurs because the county has not reassessed property

1. The Clean and Green program became law in 1974 as a result of Act 319: The Pennsylvania Farmland and Forestland Assessment Act. In 1998, amendments to the Clean and Green program were passed as Act 156 and in 2005 as Act 235.

2. Information on local millage rates and assessment ratios in Pennsylvania can be obtained online at the Governor's Center for Local Government Services, **ctcoas01.state .pa.us/dced/MSS.mainmenu.show**

values recently. Three types of land eligible for preferential assessment are Agricultural Use, Agricultural Reserve, and Forest Reserve. The remainder of this publication focuses on land enrolled as Forest Reserve. Forestland is eligible for preferential assessment under Forest Reserve if it is ten contiguous acres or more stocked by forest trees of any size and capable of producing timber or other wood products. Under Act 235 of 2005, farmstead land does not qualify for preferential assessment in Forest Reserve.[3] It is not necessary for the landowner to reside on the land. Forest Reserve land, unlike Agricultural Reserve land, does not have to be open to the public for noncommercial recreational use.

Landowners apply for the Clean and Green program by filing with their county board of assessment on or before June 1 of the year prior to when the preferential assessment will be applicable. The entire tract as described on the deed must be enrolled. However, any portions of the tract that are not used for a qualifying use are ineligible for preferential assessment and will be assessed at fair market value.

2. Use of the Land and Failure to Continue the Qualifying Use

Landowners who enroll their property in the program (and those who acquire land already enrolled in the program) are obligated to continue the use that qualifies the land for the program. The landowner is not allowed to withdraw from the program unless the land use is changed to one that does not qualify for the program. Generally, if the land use is changed to one that does not qualify, the owner is liable for a roll-back penalty on the entire prop-

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3. Farmstead land, or the base acre, is land that is under and surrounds a residential structure or farm building.

erty. The roll-back penalty amount is the difference between the preferential taxes paid and the taxes that would have been paid had the land been assessed at fair market value. The roll-back penalty applies to up to seven tax years: the current tax year (the year of change) and the preceding six tax years (or for as many years as the property has been in the program, if that is less than seven years). In addition, 6 percent compound interest is imposed on each year's roll-back penalty. There are certain exceptions where rollback penalties are not imposed depending on how the land is transferred and the entity receiving the land. Contact your local assessor's office for more details about what triggers roll-back penalties.

3. Use Value Formulas for Forestland

The Current Formula

Preferential assessment of forestland in the Clean and Green program is based on current-use valuation, which is the land's ability to produce revenue by growing and harvesting timber and wood fiber. Because harvest revenues occur over time, a discounting formula is used to find this value. Discounting is a method of accounting for differences in the timing of different costs and revenues. Generally, a given dollar amount that is received or paid at an earlier time is more valuable than an equal amount paid or received at a later time, and discounting accounts for such differences by converting all values to equivalent values as if they were received immediately. The forestland assessment formula used by the Bureau of Forestry discounts to the present the average annual net returns of a timber stand managed on an 80-year rotation. While this approach has some important flaws, it allows income that is received periodically over 80 years to be treated as if it occurs annually.

The formula used in this procedure is:

$$\text{Assessed value} = \frac{\left[\dfrac{(P * Y)}{R} - C\right] * (1 - t_i)}{i + t_m(1 - t_i)}$$

where:

P = stumpage price per unit of wood produced (10-year moving average with minimum and maximum prices removed)

Y = yield of wood at rotation age

R = rotation age (80 years)

C = average annual management costs ($4.64/acre in 2008)

t_i = combined state and federal income tax rate (18.07%)

i = averaged 8-year real interest rate (capitalization rate)

t_m = the effective property tax rate (local millage rate * assessment percentage)

Alternatively, the formula can be written as follows:

Assessed Value =

$$\frac{\text{Average Net Return Per Acre After Income Taxes}}{\text{(Avg. 8-Year Interest Rate)} + [\text{(Local Milage Rate)} * \text{(Local Assessment Percentage)} * (1 - \text{Income Tax Rate})]}$$

Applying the Formula

Under the current method of calculating Forest Reserve use values, a unique assessed value is calculated for each of six forest types in each county. Values vary from one county to the next because different yield and price data are used for different regions and each county has a unique mix of forest types and a unique effective property tax rate.

Regions

Timber prices and yields and the species composition of stands vary considerably across Pennsylvania. Unique timber prices and yield estimates are therefore used for four regions: the northwest, the southwest, the northeast, and the southeast. These regions correspond to the regions used for reporting prices in Penn State's *Timber Market Report*.[4] The four regions are shown in Figure 1.

Forest Types

Forest values depend in large part on the species composition of the stand. Species composition is closely related to the forest type of a forest stand. Additionally, growth rates often vary considerably for different forest types. In order to account for this variation for property tax purposes, six forest types have been defined for Pennsylvania. Brief descriptions of the six forest types are given here:

1. Softwood
The forest is comprised mainly (more than 50 percent) of softwood species. This includes pine, spruce, and larch plantations.

2. Select Oak
The forest canopy is comprised mainly (more than 50 percent) of high-quality oak such as northern red oak and white oak.

3. Oak
Similar to the select oak classification but species such as scarlet oak, black oak, and chestnut oak are present as dominant/codominant species in the canopy. Select oaks make up less than 50 percent of the stand.

4. Northern Hardwood
Predominant species are sugar maple, red maple, American beech, and black cherry at less than 40 percent relative cover, with associated species of red oak, yellow birch, sweet birch, and white ash.

5. Black Cherry (40 percent or more)
Stand composition is at least 40 percent black cherry with mixed oak, birch, and maple as associates.

6. Miscellaneous Hardwoods
Forest composition consists of pure birch stands, aspen stands, or combinations of such species as yellow poplar, American beech, red maple, oak species, black locust, and mesophytic species such as basswood, sugar maple, black walnut, and eastern hemlock.

Ideally, the assessed value of each property should depend on the forest type composition of the property. However, county assessors have neither the training nor the resources to determine this for each property. Thus, most counties use a "weighted average" value that reflects the mix of forest types for that particular county. This weighted average value is then applied to all properties in the county. The proportions of each county in each forest type were estimated from USDA Forest Service Forest Inventory and Analysis (FIA) data, excluding data from public lands. [5]

Yields (Y)

Expected yields per acre at age 80 for each forest type in each of the four regions (Figure 1) were estimated using data from USDA Forest Service Forest Inventory and Analysis (FIA) surveys. In order to determine the value of the final harvest, the yields in Table 1 must be multiplied by prices, as discussed in the next section. However, prices vary considerably from one species to the next. Thus, the yields in Table 1 must be broken down by species (or by species group, to be more precise). This was accomplished by using FIA data to calculate an average species composition by species group for each forest type within each of the four regions.

Prices (P)

The estimated yields by species group and forest type for each region are multiplied by the stumpage prices for the corresponding species groups and regions to obtain the final harvest value (Table 2). Stumpage prices

Figure 1. Map of the four timber price reporting regions in the Penn State School of Forest Resources *Timber Market Report*.
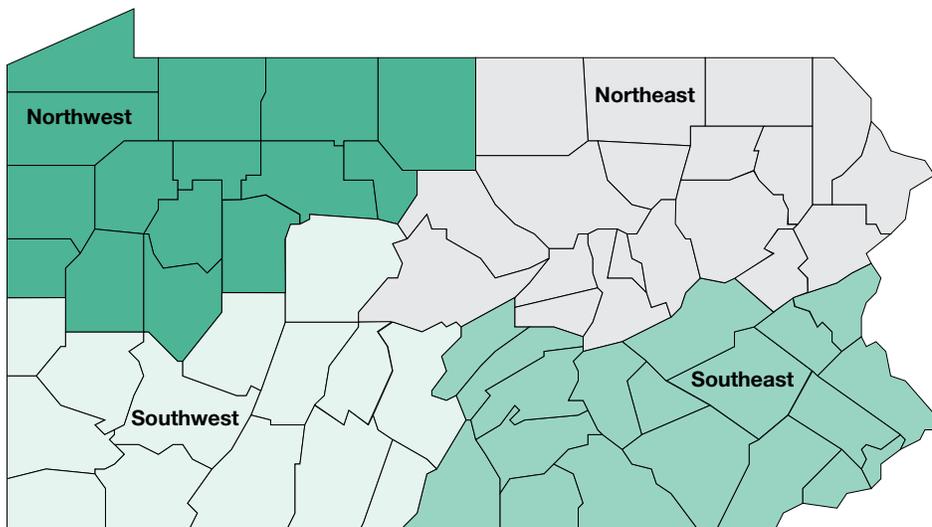
4. The Penn State *Timber Market Report* is available online at **www.sfr.cas.psu.edu/TMR/TMR.htm.**

5. These data can be downloaded from the Forest Service's FIA Web site at **fia.fs.fed.us.**

depend on a number of factors—such as timber quality, location, and markets—that vary considerably across the state. The Penn State *Timber Market Report* is the most representative set of price data available for Pennsylvania. The report is based on a quarterly survey of industry, consultants, loggers, and others who provide price information. A 10-year rolling olympic average is calculated (where the highest and lowest values are dropped) in order to smooth out price variations from year to year.

Rotation Age (R)

Most species in Pennsylvania mature between ages 60 and 120 years. An 80-year rotation was chosen as an average time to grow trees before a final timber harvest. One might argue that other rotations should be used, or that the rotation should vary from one forest type to the next; however, the estimated final harvest values are not very sensitive to the choice of rotation age. The harvest values shown in Table 2 are divided by 80 to determine the average annual gross return per acre; this gives the

$$\frac{(P * Y)}{R}$$

component in the formula on page 3.

Costs (C)

A number of costs are associated with managing forestland. Two major costs are property and income taxes. These two costs are incorporated directly in the formula. The state and federal income tax rate is set at 18.07 percent, reflecting the 15 percent federal rate on capital gains and the 3.07 percent state income tax rate. As noted below, property taxes are accounted for by adding the property tax rate (adjusted for income taxes) to the discount rate in the denominator of the formula.

Table 1. Projected yields at age 80 for six forest types and four regions (board foot per acre using the International ¼" Log Rule).

Forest Type	Regions			
	Northwest	Southwest	Northeast	Southeast
Softwoods	8,379	4,248	4,559	4,748
Select Oak	7,428	4,972	3,580	6,803
Oak	5,760	3,687	2,299	3,926
Northern Hardwoods	7,452	5,006	5,176	3,294
Black Cherry	9,381	4,796	5,843	5,843
Misc. Hardwoods	5,463	4,145	3,534	4,749

Table 2. Estimated harvest value per acre for the six forest types and four regions in Pennsylvania for 2008 based on an 80-year rotation.

Forest Type	Regions			
	Northwest	Southwest	Northeast	Southeast
Softwoods	$1,132.76	$535.06	$551.90	$547.50
Select oak	$2,530.42	$1,600.16	$977.01	$2,012.27
Oak	$1,855.78	$847.74	$478.99	$880.69
Northern hardwoods	$2,501.82	$1,165.94	$1,236.67	$631.37
Black cherry	$8,499.76	$2,130.80	$4,876.23	$2,204.18
Misc. hardwoods	$1,498.74	$1,069.14	$782.35	$1,163.71

2008

The average annual per-acre nontax cost of managing forestland is very difficult to estimate and probably varies across regions, forest types, and ownership types. The Bureau of Forestry uses an annual management cost estimate that was developed in the 1970s that has been increased annually over the years to account for inflation. This value is intended to reflect the cost of management practices, such as regeneration expenses, plus normal maintenance and operating expenses. In 2008, the average annual cost estimate was $4.64 per acre per year. It is difficult to assess whether this cost value is appropriate, too high, or too low. While the costs of various management activities are relatively easy to obtain, there is no available information on the extent to which these management activities are actually carried out on private land.

The average annual net return per acre is determined by subtracting the annual management costs from the average annual gross return. This value is then multiplied by one minus the state and federal income tax rate to give the net after-tax annual income.

Interest (Capitalization) Rate (i)

The estimated annual net returns in the formula must be discounted, or capitalized, by the prevailing interest rate. The interest rate used in calculating forestland use values under Clean and Green is a 8-year moving average of the Federal Land Bank's agricultural lending rate obtained from the Columbia, South Carolina, AgFirst Farm Credit Bank. For 2008, the nominal interest rate used was 7.67 percent. In the assessed value formula, the local effective property tax rate (adjusted for income taxes because property taxes are deduct-

ible) is added to the interest rate. This adjustment accounts for the impact of the cost of paying local annual property taxes on the property value. The following equation shows an example calculation of the assessed value for a northern hardwood stand in Clinton County. (See page 3 for the formula.)

Assessed Value =

$$\frac{\left[\dfrac{(\$1{,}236.67) - \$4.64}{80}\right](1 - 0.181)}{0.0767 + [0.0183\,(1 - 0.181)]} = \$96.67$$

Calculating the Tax

The assessed values published by the Bureau of Forestry for forestland enrolled in Clean and Green are updated every year to reflect changes in prices, costs, and interest rates. The counties may calculate their own use values, but the county's values must be lower than those published by the Bureau of Forestry. Counties often choose to use a lower value to avoid having to update their values annually if the Bureau of Forestry's assessed values go down. Contact your local assessor for assessed values.

The tax per acre is determined as follows:

Tax Per Acre =

(Use Value) x (Assessment Ratio) x (County + Township + School District Millage Rate)

Summary and Discussion

The Clean and Green program allows many forest landowners to pay a reduced property tax. The goal of the program is to encourage landowners to maintain their land in a forested use. The rationale for the program is that development values can cause property values to rise to levels much higher than the value of the property in its current, forested use. Rising property values would then lead to excessive property taxes that could force landowners to develop the property. For this reason, assessed values for properties in Clean and Green are based on use values rather than fair market values. The Pennsylvania DCNR Bureau of Forestry annually publishes use values for six forest types in each county and a weighted average use value based on the forest type composition of the county's forestland. The assessed values are based on the average yield of six forest types (which are estimated separately for the four price regions), regional stumpage prices, estimated management costs, a discount (capitalization) rate, income tax rates, and local assessment ratios and millage rates.

The assessed values reflect the variation in forest values from one forest type to another and from one region to another (Table 3). For example, in 2008 the weighted average values ranged from a low of $35.98 in Carbon County to a high of $318.41 in McKean County. This is because McKean County has a higher proportion of high value species and is in a region with higher yields and stumpage prices. However, the values do not reflect a host of other factors. Perhaps the most important factor not reflected is the age of the forest. To many, the values in the table will seem too low if they have in mind a mature forest. Certainly, for an 80-year-old stand, the values in the table are too low. However, the values are too high for a young stand. In fact, at current market interest rates, the timber value of an immature stand in Pennsylvania is likely to be negative when property taxes and other costs are included. Market values, of course, are much higher, as they reflect a host of other values in addition to timber.

The values also do not reflect variations in site quality and differences in value due to access and site operability (for example, factors such as slope and rockiness, which affect the cost of harvesting a stand). These factors can significantly influence the value of a forest property. Additionally, most counties use the weighted average value because it would be too difficult for assessors to determine the area by forest type for each parcel in the county. Thus, a landowner with 40 acres of mostly non-merchantable softwoods may pay the same amount of tax as another landowner in the same county with 40 acres of premium quality black cherry. Furthermore, because the reported prices and estimated yields vary considerably from one region to the next, assessed values for similar properties often vary drastically between adjacent counties that happen to fall into different regions.

These problems reflect a common difficulty with property taxation in general. If assessed values are not determined accurately, many landowners will pay too much in property taxes and others will pay too little. Another inequity that occurs under the Clean and Green program is due to the irregular—and, in many cases, infrequent—interval at which properties are reassessed. Since "normal" assessed values (the value of a property that is not in Clean and Green) vary

Table 3. 2008 assessed values for land classified as Forest Reserve under Pennsylvania's Clean and Green program.

County	Softwood	Select Oak	Oak	Northern Hardwood	Black Cherry	Misc. Hardwoods	Weighted Average
Adams	$20.89	$194.46	$60.37	$30.83	$217.20	$93.91	$96.48
Allegheny	$16.92	$126.91	$49.21	$82.07	$181.71	$72.07	$106.13
Armstrong	$80.56	$228.41	$157.05	$225.39	$859.89	$119.28	$227.52
Beaver	$17.35	$130.16	$50.47	$84.17	$186.36	$73.92	$108.84
Bedford	$19.20	$143.99	$55.83	$93.12	$206.17	$81.77	$83.55
Berks	$19.17	$178.50	$55.42	$28.30	$199.37	$86.20	$86.40
Blair	$19.16	$143.70	$55.72	$92.93	$205.76	$81.61	$89.96
Bradford	$20.23	$67.84	$12.07	$96.92	$504.51	$46.04	$102.92
Bucks	$20.73	$192.97	$59.91	$30.59	$215.54	$93.19	$73.52
Butler	$88.22	$250.12	$171.97	$246.81	$941.62	$130.61	$259.48
Cambria	$17.32	$129.91	$50.37	$84.01	$186.00	$73.77	$93.11
Cameron	$80.03	$226.91	$156.01	$223.90	$854.23	$118.49	$206.55
Carbon	$20.51	$68.78	$12.24	$98.26	$511.48	$46.68	$35.98
Centre	$21.13	$70.84	$12.60	$101.21	$526.81	$48.08	$55.25
Chester	$20.38	$189.74	$58.90	$30.08	$211.92	$91.63	$72.29
Clarion	$87.60	$248.36	$170.76	$245.07	$934.99	$129.69	$194.61
Clearfield	$18.12	$135.95	$52.72	$87.92	$194.65	$77.21	$74.54
Clinton	$20.18	$67.66	$12.04	$96.67	$503.19	$45.92	$44.51
Columbia	$21.11	$70.77	$12.59	$101.11	$526.32	$48.03	$61.92
Crawford	$84.57	$239.77	$164.86	$236.60	$902.65	$125.21	$263.82
Cumberland	$20.65	$192.25	$59.68	$30.48	$214.73	$92.84	$95.38
Dauphin	$19.61	$182.60	$56.69	$28.95	$203.95	$88.18	$73.78
Delaware	$18.94	$176.37	$54.75	$27.96	$196.99	$85.17	$67.20
Elk	$85.90	$243.55	$167.45	$240.32	$916.86	$127.18	$288.17
Erie	$84.73	$240.25	$165.18	$237.07	$904.45	$125.46	$273.08
Fayette	$18.83	$141.24	$54.76	$91.33	$202.22	$80.21	$86.73
Forest	$86.92	$246.45	$169.45	$243.19	$927.80	$128.70	$252.26
Franklin	$21.11	$196.52	$61.01	$31.15	$219.50	$94.90	$82.78
Fulton	$19.43	$145.72	$56.50	$94.23	$208.64	$82.76	$83.93
Greene	$17.00	$127.51	$49.44	$82.45	$182.56	$72.41	$83.88
Huntingdon	$19.37	$145.29	$56.34	$93.95	$208.02	$82.51	$80.40
Indiana	$17.99	$134.95	$52.33	$87.27	$193.23	$76.64	$85.72
Jefferson	$83.96	$238.05	$163.67	$234.89	$896.16	$124.31	$253.62
Juniata	$20.81	$193.76	$60.15	$30.72	$216.41	$93.57	$78.63
Lackawanna	$19.96	$66.94	$11.91	$95.63	$497.80	$45.43	$68.87
Lancaster	$20.27	$188.68	$58.57	$29.91	$210.74	$91.11	$89.22
Lawrence	$85.56	$242.60	$166.80	$239.39	$913.29	$126.68	$283.31
Lebanon	$20.35	$189.46	$58.82	$30.03	$211.62	$91.49	$76.55
Lehigh	$20.07	$186.81	$58.00	$29.61	$208.66	$90.22	$94.66
Luzerne	$20.25	$67.89	$12.08	$96.99	$504.87	$46.07	$54.23
Lycoming	$20.65	$69.24	$12.32	$98.92	$514.94	$46.99	$67.12
McKean	$81.40	$230.80	$158.68	$227.74	$868.86	$120.52	$318.41

Table 3. continued

County	Softwood	Select Oak	Oak	Northern Hardwood	Black Cherry	Misc. Hardwoods	Weighted Average
Mercer	$81.87	$232.12	$159.60	$229.05	$873.85	$121.21	$271.07
Mifflin	$19.88	$185.07	$57.46	$29.34	$206.71	$89.37	$75.11
Monroe	$20.04	$67.21	$11.96	$96.01	$499.79	$45.61	$55.40
Montgomery	$20.58	$191.60	$59.48	$30.37	$214.01	$92.53	$73.00
Montour	$21.74	$72.90	$12.97	$104.15	$542.16	$49.48	$63.79
Northampton	$19.78	$184.15	$57.17	$29.19	$205.68	$88.93	$93.31
Northumberland	$20.45	$68.58	$12.20	$97.98	$510.03	$46.55	$60.01
Perry	$20.53	$191.13	$59.34	$30.30	$213.48	$92.30	$83.37
Pike	$20.19	$67.69	$12.04	$96.71	$503.40	$45.94	$40.38
Potter	$84.75	$240.29	$165.22	$237.11	$904.62	$125.48	$304.16
Schuylkill	$19.40	$180.63	$56.08	$28.63	$201.76	$87.23	$67.69
Snyder	$21.63	$72.51	$12.90	$103.60	$539.26	$49.21	$48.28
Somerset	$19.28	$144.59	$56.06	$93.50	$207.02	$82.11	$94.61
Sullivan	$21.59	$72.40	$12.88	$103.44	$538.44	$49.14	$97.59
Susquehanna	$19.34	$64.84	$11.54	$92.64	$482.21	$44.01	$95.31
Tioga	$20.56	$68.94	$12.26	$98.49	$512.70	$46.79	$76.95
Union	$21.06	$70.60	$12.56	$100.87	$525.06	$47.92	$47.01
Venango	$84.27	$238.94	$164.28	$235.77	$899.52	$124.77	$245.61
Warren	$81.28	$230.45	$158.45	$227.40	$867.57	$120.34	$206.47
Washington	$18.17	$136.32	$52.86	$88.16	$195.19	$77.42	$114.12
Wayne	$21.34	$71.56	$12.73	$102.23	$532.13	$48.56	$101.38
Westmoreland	$17.89	$134.20	$52.04	$86.79	$192.15	$76.21	$96.40
Wyoming	$20.48	$68.67	$12.22	$98.10	$510.66	$46.60	$70.65
York	$19.90	$185.23	$57.50	$29.36	$206.89	$89.45	$87.59

Source: PA DCNR Bureau of Forestry

depending on the year when the last reassessment was done in a county, the amount of tax savings realized by landowners in the program varies depending on the year of the last reassessment. In fact, landowners in several counties are unable to benefit at all from Clean and Green because their normal assessed values are lower than the Clean and Green assessed values. One might argue that these landowners are already benefiting from low taxes, but this is not necessarily the case. Millage rates in these counties will tend to be higher to account for the artificially depressed value of the overall tax base. Thus, even though these landowner's assessed values are low, their taxes may be high.

There are many inherent inequities in the way properties are assessed under the program that cannot be addressed by merely changing the formula or the data used. Ideally, the program would provide a similar proportion of tax savings for all forested properties, and properties with greater current-use values should pay more than properties with lesser current-use values. The current program does not always meet these criteria.