



**THE REPUBLIC OF UGANDA
MINISTRY OF WATER AND ENVIRONMENT**

**DRAFT VALUATION ASSESSMENT REPORT - EWANGA RURAL GROWTH CENTRE
INTEGRATED WATER MANAGEMENT AND DEVELOPMENT PROJECT(IWMDP)**



PROCUREMENT REFERENCE NO: MWE/CONS/21-22/00018

Submitted By:



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**RE: DRAFT COMPENSATION VALUATION REPORT FOR THE
RESETTLEMENT ACTION PLAN (RAP) STUDY AND IMPLEMENTATION
FOR THE LARGE SOLAR POWERED PIPED WATER SUPPLY SYSTEMS
AND SANITATION FACILITIES IN EWANGA RURAL GROWTH CENTRE,
MADI-OKOLLO DISTRICT**

As part of our contractual obligations, please receive the draft valuation report comprising of compensation and other resettlement remedies/ costs/ awards payable/ due to the Project Affected Persons (PAPs) in the area quoted above.

I therefore write to present to you the attached draft compensation matrix for your review.

We carried out field inspections and assessments which are presented in the attached valuation summary and matrix for your perusal, and review.

Should the attached meet your requirements, we will go ahead and have it approved by the Chief Government Valuer so that the study can be implemented.

The Compensation Award Due is **UGX 3,198,000 (Uganda Shillings Three Million, One Hundred Ninety-Eight Thousand Only)** broken down as below;

Value of Crops	UGX 1,550,000
Value of Buildings/ Improvements	N/A
Value of Land	UGX 910,000
Sub-Total	UGX 2,460,000
Disturbance Allowance (30%)	UGX 738,000
Total Compensation Award	UGX 3,198,000

The Draft Compensation Valuation Summary and matrix are herewith attached for your approval.

We thank you for your usual cooperation.

For and on behalf of Urban Research and Training Consultancy (EA) Ltd-URTC

JOSEPH L. K. BIRIBONWA RSU FISU

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1.0 Background

Integrated Water Management and Development project (IWMDP) is a Ugandan Government project under Ministry of Water and Environment financed by the World Bank. The project is in Madi-Okollo district in West Nile region in Uganda. The Solar Powered Piped Water Supply Systems and Sanitation Facilities - Ewanga Rural Growth Centre affects two villages in total i.e., Luyi and Ofunga in Ewanga Sub-County, Madi-Okollo District.

Urban Research and Training Consultancy (EA) Ltd was contracted by the Ministry of Water and Environment to prepare a Resettlement Action Plan for Ewanga Rural Growth Centre. The preparation of the Resettlement Action Plan was carried out according to the guidelines for compensation assessment under Land Acquisition that were developed by the government of Uganda in 2017 under the Ministry of Lands Housing, and Urban Development. This RAP will culminate in the compensation of the project affected persons as per the Ugandan laws with guidance from World Bank Guidelines and other international best practices.

The project component is likely to have a direct impact related to land acquisition for the proposed site for the water source and reservoir tank. This will therefore result in both permanent land acquisition and temporally physical and economic displacement for easement for transmission and distribution lines.

The permanent total land required for the proposed project is about 0.278 acres. The project affects a total of 02 property owners, affecting land, structures, crops, and trees, at Luyi and Ofunga villages in Ewanga Sub-County, Madi-Okollo District. These specific sites are residential in nature.

The assignment at hand, therefore, was to determine the compensation and other resettlement remedies/ costs/ awards payable/ due to the Project Affected Persons (PAPs).

2.0 Approach to the assignment

Several engagements with PAPs and Local leaders were held to agree on the way forward, to carry out an assessment of the PAPs who are to be affected by the water project.

The valuation assessment was done in a consultative manner, and in conformity with Ugandan Laws. The community was mobilized and sensitized on this assessment methodology prior to the actual assessment. Aggrieved persons will be given opportunity to be heard prior to compensation.

3.0 Scope of the Assignment

The assignment covered property; Land, Crops, and buildings of Project Affected Persons (PAPs) within the 0.278 acres of land as indicated below.

Scheme	Component	Dimensions (m)		AREA		
		Length	Width	m ²	Acres	Hectares
Ewanga	Borehole	30	30	900	0.222	0.089
	Reservoir	15	15	225	0.056	0.023
	Total				0.278	0.112

All properties affected were considered for compensation based on the guidelines for compensation assessment under Land Acquisition that were developed by the government of Uganda in 2017 under the Ministry of Lands Housing, and Urban Development.

The overall objective was to prepare a Resettlement Action Plan (RAP) to address social issues related to land acquisition, livelihoods, and resettlement (physical as well as economic) due to construction and operation activities related to the Solar Powered Piped Water Supply Systems and Sanitation Facilities at Ewanga Rural Growth Centre and other related infrastructure. As per the terms of reference, the specific objectives included;

- Identifying persons (individuals or groups) who are affected by the project either by the necessary destruction of existing buildings, construction or crops, or by need to acquire land for the proposed infrastructure;
- Identifying, through consultation, appropriate options for the land acquisition, and verification of project affected persons (PAPs) in accordance with the legal requirements of Ugandan Law and in consistence with the relevant donor policies;
- Awareness creation about the project and its consequences among the public in general and those that are directly affected by it in particular.
- To ensure that for any displaced persons identified, their properties were valued as they wait for compensation due to them.

In our opinion, the following general terms were also applicable in order to successfully achieve the goals of the project within the given time frame;

- Stakeholder engagement and due-diligence to identify and cross-check land ownership on the land affected by the overall project.
- Prompt delivery of fair, adequate, and prompt compensation to project affected persons.
- Management of grievances related to land access and compensation.

4.0 Institutional and Legal Framework

The RAP considered the Uganda Legal Framework and the law as enshrined in the 1995 Constitution of the Republic of Uganda which requires that the Project Affected Persons are adequately compensated for all property or any interest or right over property of any description affected by the project.

In addition to the constitutional requirement, the following legal instruments provide the legal framework for compensation and resettlement in Uganda;

- Constitution of the Republic of Uganda (1995)
- Land Acquisition Act
- The Land Act (1998)
- The Mining Act (2003)
- The Local Governments Act CAP 243
- The Registration of Titles Act
- The National Environment Act
- The Physical Planning Act (2010)
- The Survey Act 232, 1939
- The Surveyors Registration Act CAP 275, 1974
- The National Land Policy, 2013
- The National Wetlands Policy (1995)
- National Environment Management Statute (1995)
- Environmental Impact Assessment Regulations (1998)

A brief review of the most relevant of the above laws and regulations to this exercise is as follows:

Constitution of the Republic of Uganda (1995)

Article 237(1) of the Constitution vests all land of Uganda in the citizens of Uganda. However, under Article 237(1) (a), the Government or Local Government can acquire land in the public interest. Such acquisition is subject to the provisions of Article 26 of the same Constitution, which gives every person in Uganda a right to own property.

The Constitution also prescribes the tenure and Land regimes in accordance with which rights and interests in land may be held (Customary, Leasehold, Mailo, and Freehold). It provides procedures to follow during the acquisition of land for public interest and provides for the “*prompt payment of fair and adequate compensation*” prior to taking possession of the land.

Land Acquisition Act (1965)

This is the principal legislation on compulsory land acquisition in Uganda. The Act makes provision for the compulsory acquisition of land for public purposes and for matters incidental thereto and connected therewith. Section 19 of this Act provides that government can acquire land by entering into an agreement with a person having an interest in land by which; (a) that person’s interest in land is acquired by the Government; or (b) that person’s claim to compensation for land under this Act is settled by the grant of other land or in any other way.

The Land Act (1998)

This Land Act (1998) addresses land holding, management control and dispute resolution.

The Act is the principal legislation on land tenure in Uganda. The Act states that all land in Uganda, whether alienated or not, is subject to all existing public rights of way which are reserved and vested in the Government on behalf of the public, and that all such rights of way are maintained by the public uninterrupted unless they are terminated or altered by the decision of the Minister in writing.

The developer should seek to enter into mutual agreement with the occupier or owner of the land upon payment of compensation

Section 43 of The Land Act (1998) gives powers to the Government or Local Governments to acquire land for public interest. This is in accordance and subject to the provisions of Article 26 and Clause (2) of Article 237 of The Constitution.

Section 77 of the Act gives valuation principles for compensation i.e. compensation at depreciated replacement costs for rural properties and market values for urban properties. Where the land is to be acquired, in addition to compensation assessed under this Section (S 78), a disturbance allowance shall be calculated at a sum of 15% of the sum awarded to that person, where more than six months' notice to vacate is given.

If less than six months' notice is given for possession, the disturbance allowance is computed at 30% [see Section 77 (2)].

Where no agreement is reached, the Minister responsible may compulsorily acquire such land in accordance with Section 43 of the Land Act (1998).

The Act creates a series of land administration institutions consisting of Uganda Land Commission (ULC), District Land Boards (DLB), Parish Land Committees (PLC) and Land Tribunals

Should any dispute arise over compensation payable under Sub-Section (3) of Section 74, it is referred to the Land Tribunal.

The District Land Tribunal shall, in assessing compensation referred to in section 76 (1) (b) take into account the following;

- In the case of a customary owner, the value of land shall be the open market value of the unimproved land;
- The value of the buildings on the land, which shall be taken at open market value for urban areas and depreciated replacement cost for the rural areas;
- The value of standing crops on the land, excluding annual crops which could be harvested during the period of notice given to the tenant.

Survey Demarcation of the 0.330 Acres of the project area was made, and all individual parcels within the project area were demarcated. The Survey was conducted under the supervision of a Registered Surveyor of Uganda.

Valuation was done for all properties found within the project area demarcated by the surveyor.

Uganda National Land Policy, 2013

The overall goal of the Policy is 'to ensure efficient, equitable and optimal utilization and management of Uganda's land resources for poverty reduction, wealth creation, and socio-economic development. One of the guiding principles of the Land Policy is effective regulation of land use and land development. One of the objectives of this policy is to ensure planned, environmentally friendly, affordable, and orderly development of human settlements for both rural and urban areas, including infrastructure development.

The policy cautions about the possibilities of multiple and conflicting interests on land, ineffective dispute resolution mechanisms, and vulnerability of some social groups in securing entitlements over land. Given that land within the project area is held under communal ownership, land conflicts, and multiple interests are likely to occur on this project. Vulnerabilities associated with land tenure will be identified and respective measures suggested.

The Local Governments Act CAP 243

This Act provides for the system of district-based local governments. Under the district, there are lower local governments and administrative units. This system provides for elected councils whereby chairmen nominate each council's Executive Committee. The Executive Committee's functions include:

- Initiating and formulating policy for approval by the council
- Overseeing government and council policy implementation
- Monitoring and coordinating district NGO activities
- Resolving disputes escalated by lower local governments.

Madi-Okollo District Local Government is mandated under the Local Governments Act, Cap 243, to sanction and oversee development projects such as the Water Supply and Sanitation Project in the local government. The District and Lower Local Government Administrative Units including sub-counties and town councils' officers are mandated to assist in sensitizations of community for development projects in their areas of jurisdiction.

Registration of Titles Act, Cap230

This Act provides for the registration of and certification and rectification of titles about land. It also provides rules relative to the lease of land and other matters regarding land such as mortgage and legal actions regarding land and the bringing of land under this Act. This Act is relevant to the project since it avails the guidance for registration of land ownership during project establishment. This was applied mainly to where permanent facilities of the project were located including the water source and reservoirs.

5.0 The General Valuation Approach for Compensation

The valuation and assessment of land and property for compensation in the identified area was carried out in consultation with property owners and occupants in the project area and witnessed by the area Local Council I (LCI) chairpersons.

The exercise involved pre-field study and analysis of secondary data related to the project, field data capture of PAPs and Project Impacted Persons (PIPs) including developments, utilities, and economic trees.

Office work involved analysis of the data collected in the field including market evidence and building costs. Further, deskwork included computation, valuation/ assessment, and compilation/ preparation of the valuation report for the approval of the Chief Government Valuer.

The valuation team mandate extends determination of resettlement options for the physically and or economically displaced.

Buildings & Improvements

The valuation team with the assistance of local leaders and property owners measured houses, fences, yards among others that had been identified and marked as affected by the land surveyors. Information collected was recorded on valuation assessment forms with the aid of digital gadgets and Kobotoolbox data collection tool.

In accordance with professional valuation practice, valuation of all permanent buildings and improvements was based on Replacement Cost approach. The assessment for the semi-permanent developments was based on the approved District Compensation Rates for Moyo District 2021/2022 one of the neighboring districts due to the absence of the latest annual compensation rates for Madi-Okollo District.

Replacement cost is defined as the present-day cost of acquiring a substantially similar present-day asset that could provide a similar level to the service in question. Replacement cost is based on current market values and technology of the day. For permanent buildings and structures, these are derived from the project area in accordance with prevailing construction costs as governed by the following factors:

- Location in relation to urban centers;
- Type and quality of materials used;
- workmanship and design of buildings;
- location of building in relation to sources of materials and labour;
- Terrain of the building site and the possible amount of leveling involved;
- Age of structure and condition of buildings.

Buildings and other improvements (of a non-permanent nature) as stated in the District Land Board compensation rates were assessed in accordance with the relevant figures in the compensation rates. All permanent structures are reflected on the strip maps for easy identification and transparency.

Land

Land areas were obtained through measurements and computations by the Project Land Surveyors. To ensure accuracy and completeness of information collected, the team worked with local leaders who among others physically guided the valuation team around surveyed land and buildings for proper inspection, recording and measurement.

Open Market Value of the land was based on evidence of available market sales comparable. The Open Market Value of Land is the highest price in monetary terms which the land interest under appraisal should or could fetch in a competitive and open market under conditions requisite for a fair sale.

Implicit in this definition is the consummation of a sale at a specified date and the passing of ownership from seller to buyer under conditions whereby:

- Both the Buyer and Seller are economically motivated and are both acting prudently.
- The sale price is not affected by any undue influence.
- Both parties are well informed and well advised and are acting in what they consider to be their own best interest.
- A reasonable time is allowed for exposure in the open market.

Sales Comparable

The valuation team researched and looked at recent available sales comparable from Local Councils (LCs), Land brokers and Agents, print and online property listings, other individuals, institutions, and firms including the District Lands Office.

The land rates were analyzed and adopted for the approval of the Chief Government Valuer (CGV). Market value determinants considered for adjustments include:

- Location in relation to urban centers;
- Economic activity in the area;
- Physical and geographical factors;
- Population density;
- Vicinity to services such as water electricity and roads; and
- Cultural attitudes to land transactions.
- Tenure and planning restrictions

Trees and crops

Trees and crops affected were counted and recorded on the same assessment forms used for buildings and other improvements. The trees and crop counts were transparently done by both the valuer, the owner and witnessed by their local leaders.

The computation of the award was done based on the approved District Compensation Rates for Moyo District 2021/2022 one of the neighboring districts due to the absence of the latest annual compensation rates for Madi-Okollo District.

It should be noted that the Land Regulations 2004 restricts compensation to crops and trees that cannot be harvested within the quit notice period referred to in section 77 (2) of the Land Act CAP 227. However, in the spirit of restoration of livelihood, such crops were considered for compensation where the same was found to be the main source of livelihood.

Disturbance Allowance

A statutory disturbance allowance of 30% of the compensation amount was awarded to the affected persons. This was under the assumption that the affected persons will be given prior notice of less than 06 months to vacate their property and pave way for the development as provided for in the Land Act.

6.0 Compensation Appeal Procedure

PAPs shall be given an opportunity to review the survey and valuation results as well as the compensation policies prior to the commencement of the compensation exercise. It is anticipated that several issues will come up among the affected communities. If an individual is not satisfied with the compensation, he could raise his complaint in writing to the assessor or filling a Complaint Registration Form and then forward it through the mechanism that has been put in place as described below:

- **Administrative Review:** To address the above concerns, the first step will be to try and resolve the issue administratively by the client.
- **Magistrates' Court:** If the complaints have not been solved administratively, then the complainant can proceed to the magistrate's court. This court is charged with powers to hear and make rulings on matters of land disputes.
- **High Court:** If the complaint is still dissatisfied with the ruling of the magistrate's court, then he can seek further redress in the High Court.

7.0 Output of the Valuer

- **Valuation List**

The detailed amounts for each person are indicated in the detailed Valuation Summary and matrix attached which should be read together with the cadastral map.

- **Cadastral maps**

A Cadastral Map is attached to show details of name, area in acres and location of persons affected, land areas taken and location of buildings in relation to the project area.

8.0 Conclusion

Land remains the main source of livelihood for the majority of Uganda's population and a major engine for economic development. Questions about land in Uganda must therefore balance the ambitious goal of propelling the country toward middle-income status and guaranteeing the constitutional and international rights of individuals to use or own land.

National development goals are driven by projects like the development of the standard gauge railway that can facilitate trade and transport, the advancement of the power grid that can electrify villages, the installation of an oil pipeline that can significantly boost Uganda's economy and development of high-quality drinking water and sanitation services, accessible to everyone to improve the livelihood of the citizens throughout the country. However, these projects can only be realized against a backdrop of functional laws and policies regarding land registration, prompt payment of fair and adequate compensation, access to justice and public awareness of laws and policies.

Because of the complex nature of the land laws, limited public awareness and often underperforming public institutions, the system of land laws and policies is prone to fail or be easily abused or misinterpreted by a wide variety of stakeholders, including the private sector, public offices and even private individuals.

Millions of Ugandan citizens know little about their land rights, have limited access to legal aid and lack documentation to prove their ownership and interest on land. This group is not only extremely vulnerable to fraud and intimidation, they also lack a voice in shaping the institutions that develop the national land policies.

In dealing with the land question, a level playing field is required where the positions of citizens, the government and the private sector are all considered equally. Land policies should not be used as a means to achieve one stakeholder's agenda at the expense of others. Therefore, striking a balance between advancing the national development agenda and observing individual property rights is key to answering the legal conundrum relating to compulsory land acquisition by Government.

APPENDICES

EWANGA VALUATION SUMMARY

Serial No.	District	Subcounty	Village	Intended Use	Name of PAP	Land Tenure Type	Land Area (Acres)	Value for Land (UGX)	Value for Crops (UGX)	Value for Developments (UGX)	Sub Total (Land, Developments & Crops)	Disturbance Allowance @ 30%	TOTAL
1	MADI-OKOLLO	EWANGA	LUYI	EWANGA WATER SOURCE	ALLI SWAIB	Customary	0.25	750,000	1,330,000	-	2,080,000	624,000	2,704,000
2	MADI-OKOLLO	EWANGA	OFUNGA	EWANGA WATER TANK	DUBO LAWRENCE	Customary	0.08	160,000	220,000	-	380,000	114,000	494,000
TOTAL							0.33	910,000	1,550,000	-	2,460,000	738,000	3,198,000

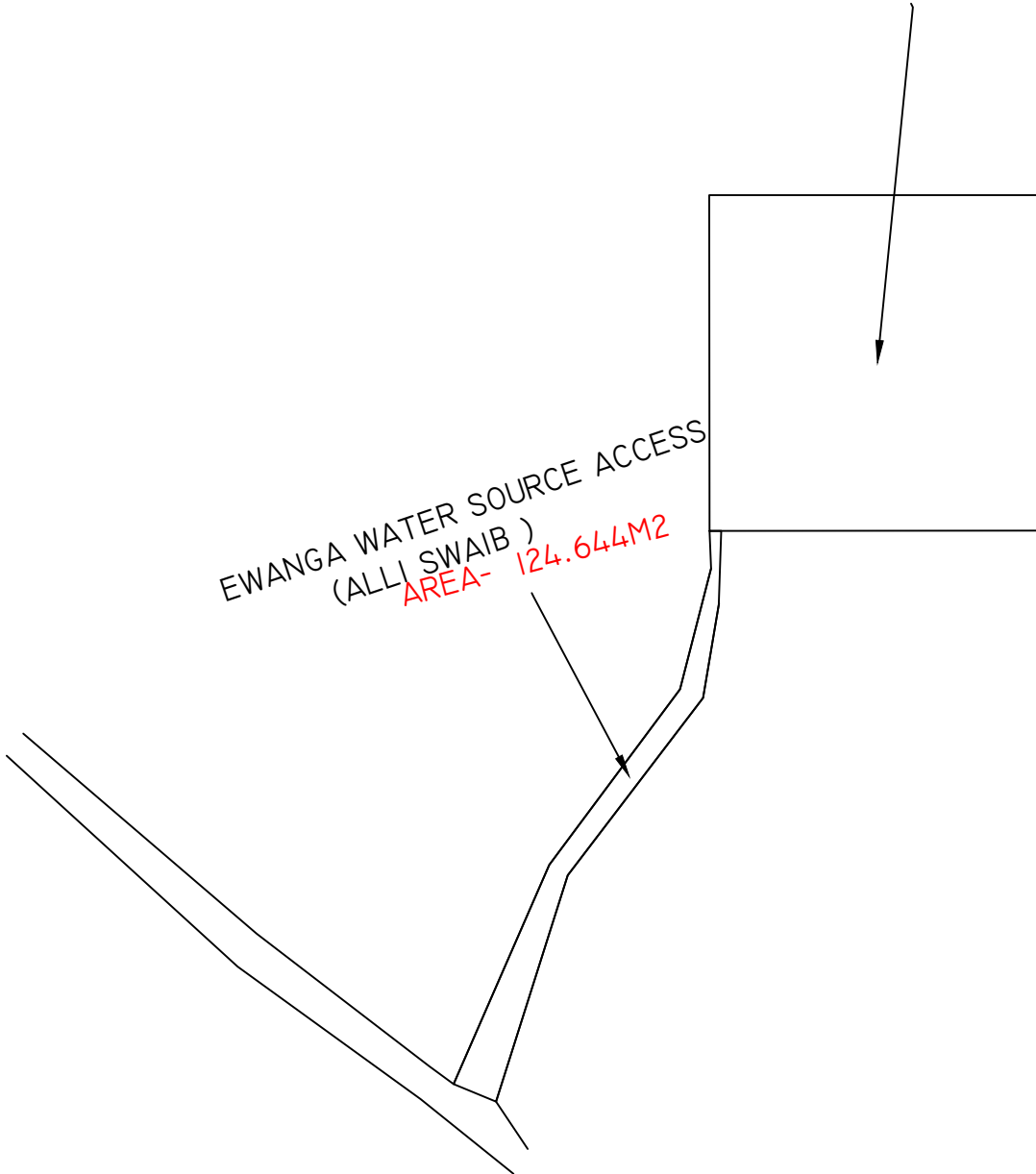
EWANGA VALUATION MATRIX

Serial No.	District	Subcounty	Village	Intended use of the Land	Name of Beneficiary	Latitude	Longitude	Land Tenure Type	Land Area (Acres)	Rate for Land (Per Acre)	Value for Land (UGX)	Description of Developments	Rate	Value for Developments (UGX)	Sub Total 1 (Developments)	Description of Crops	Number of Crops Affected	Rate	Value for Crops (UGX)	Sub Total 2 (Crops)	Sub Total 3 (Land, Developments & Crops)	Disturbance Allowance @ 30%	Total
1	MADI-OKOLLO	EWANGA	LUYI	EWANGA WATER SOURCE	ALLI SWAIB	3.173495	31.472615	Customary	0.25	3,000,000	750,000	Nil		-	-	MANGO TREE MATURE	1	200,000	200,000	1,330,000	2,080,000	624,000	2,704,000
																ELIP MATURE	1	75,000	75,000				
																ACCACIA AVERAGE	3	45,000	135,000				
																ELIO MATURE	3	75,000	225,000				
																ALEMEDUKU (HARDWOOD) MEDIUM	1	150,000	150,000				
																MANGO TREE SEEDING	5	70,000	350,000				
																ELIP TREE MEDIUM	3	45,000	135,000				
																BRUSH TREES YOUNG	3	20,000	60,000				
2	MADI-OKOLLO	EWANGA	OFUNGA	EWANGA WATER TANK	DUBO LAWRENCE	3.1487689	31.4839045	Customary	0.08	2,000,000	160,000	Nil				N neem TREE MATURE	1	150,000	150,000	220,000	380,000	114,000	494,000
																N neem TREE YOUNG	1	50,000	50,000				
																BUSH TREE YOUNG	2	10,000	20,000				

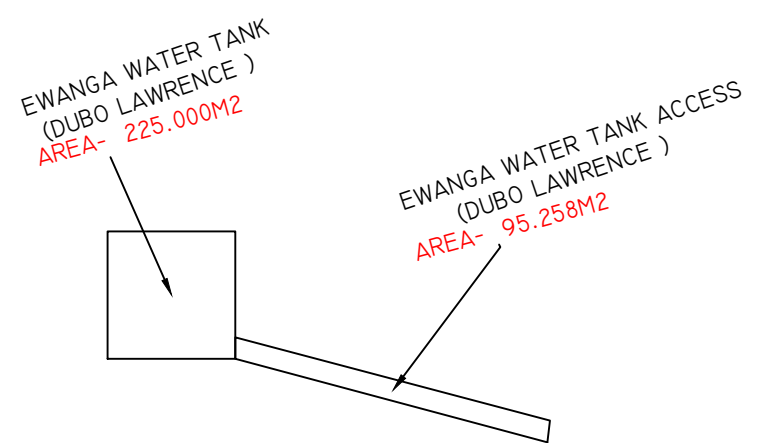
EWANGA WATER SOURCE

EWANGA WATER SOURCE
(ALLI SWAIB)
AREA- 900.000M²

EWANGA WATER SOURCE ACCESS
(ALLI SWAIB)
AREA- 124.644M²



EWANGA WATER TANK



ALLI SWAIB FIEL FORM

Validation status:

Select...

☐ Display XML names


EDIT

VIEW

DUPLICATE




Type	Question	Response
abc	District	MADI OKELLO
abc	Subcounty	EWANGA
abc	Village	LUYI
abc	Full Names	ALLI SWAIB
	PAP Photo	
	National ID	
	Proof of Ownership	
		latitude (x.y °): 3.173495 longitude (x.y °): 31.472615



Coordinates

altitude (m): 975.0
accuracy (m): 4.8



Tenure

Customary

1.0


Size of Land Affected

0.25

123

Rate Per Acre

3000000



Assessing

- Crops/Trees


Structures Group

Crop Group

abc

Type of Crop/Tree

mango tree mature



Unit of Measure

Number

1.0

Number of Crops/Tree or Acreage

1

123


Rate per Crop/Tree or Acre

200000

abc

Type of Crop/Tree

Elip mature



Unit of Measure

Number

1.0

Number of Crops/Tree or Acreage

1

123


Rate per Crop/Tree or Acre

75000

abc

Type of Crop/Tree

Accacia Average



Unit of Measure

Number

1.0

Number of Crops/Tree or Acreage

3

123	Rate per Crop/Tree or Acre	45000
-----	----------------------------	-------

abc	Type of Crop/Tree	Elio mature
⦿	Unit of Measure	Number
1.0	Number of Crops/Tree or Acreage	3
123	Rate per Crop/Tree or Acre	75000

abc	Type of Crop/Tree	Alemeduku (Harwood) medium
⦿	Unit of Measure	Number
1.0	Number of Crops/Tree or Acreage	1
123	Rate per Crop/Tree or Acre	150000

abc	Type of Crop/Tree	Mango tree Seeding
⦿	Unit of Measure	Number
1.0	Number of Crops/Tree or Acreage	5
123	Rate per Crop/Tree or Acre	70000

abc	Type of Crop/Tree	Elip tree Medium
⦿	Unit of Measure	Number
1.0	Number of Crops/Tree or Acreage	3
123	Rate per Crop/Tree or Acre	45000

abc	Type of Crop/Tree	Brush trees Young
●	Unit of Measure	Number
1.0	Number of Crops/Tree or Acreage	3
123	Rate per Crop/Tree or Acre	20000

abc

General Comment

ALII SWAIB INHERITED FROM THE FATHER (RASUR ADAM). THERE IS A EXISTING COMMUNITY PATH BUT WE OPENED UP A NEW ACESS ROAD WITH THE ADVISE OF A PAP. PRICE OF ACRE 1.5M-3M, LAND RARELY CHANGES HAND. ALEMEDIKU USED RATES FOR CLASS 1B OF HARDWOOD. ELIO AND ELIP USED RATES FOR CLASS 11 HARDWOOD

DUBO LAWRENCE FIELD FORM

Validation status:

Select...

▼

☐ Display XML names













EDIT

VIEW

DUPLICATE



Type	Question	Response
abc	District	MADI OKELLO
abc	Subcounty	EWANGA
abc	Village	OFUNGA
abc	Full Names	DUBO LAWRENCE
	PAP Photo	
	National ID	
	Proof of Ownership	
		latitude (x.y °): 3.1487689 longitude (x.y °): 31.4839045

	Coordinates	altitude (m): 684.1 accuracy (m): 4.3												
	Tenure	Customary												
1.0	Size of Land Affected	0.08												
123	Rate Per Acre	2000000												
	Assessing	<ul style="list-style-type: none">Crops/Trees												
Structures Group														
Crop Group														
<table><tr><td>abc</td><td>Type of Crop/Tree</td><td>Neem tree mature</td></tr><tr><td></td><td>Unit of Measure</td><td>Number</td></tr><tr><td>1.0</td><td>Number of Crops/Tree or Acreage</td><td>1</td></tr><tr><td>123</td><td>Rate per Crop/Tree or Acre</td><td>150000</td></tr></table>			abc	Type of Crop/Tree	Neem tree mature		Unit of Measure	Number	1.0	Number of Crops/Tree or Acreage	1	123	Rate per Crop/Tree or Acre	150000
abc	Type of Crop/Tree	Neem tree mature												
	Unit of Measure	Number												
1.0	Number of Crops/Tree or Acreage	1												
123	Rate per Crop/Tree or Acre	150000												
<table><tr><td>abc</td><td>Type of Crop/Tree</td><td>Neem tree young</td></tr><tr><td></td><td>Unit of Measure</td><td>Number</td></tr><tr><td>1.0</td><td>Number of Crops/Tree or Acreage</td><td>1</td></tr><tr><td>123</td><td>Rate per Crop/Tree or Acre</td><td>50000</td></tr></table>			abc	Type of Crop/Tree	Neem tree young		Unit of Measure	Number	1.0	Number of Crops/Tree or Acreage	1	123	Rate per Crop/Tree or Acre	50000
abc	Type of Crop/Tree	Neem tree young												
	Unit of Measure	Number												
1.0	Number of Crops/Tree or Acreage	1												
123	Rate per Crop/Tree or Acre	50000												
<table><tr><td>abc</td><td>Type of Crop/Tree</td><td>Bush tree Young</td></tr><tr><td></td><td>Unit of Measure</td><td>Number</td></tr><tr><td>1.0</td><td>Number of Crops/Tree or Acreage</td><td>2</td></tr></table>			abc	Type of Crop/Tree	Bush tree Young		Unit of Measure	Number	1.0	Number of Crops/Tree or Acreage	2			
abc	Type of Crop/Tree	Bush tree Young												
	Unit of Measure	Number												
1.0	Number of Crops/Tree or Acreage	2												

123	Rate per Crop/Tree or Acre	10000
abc	General Comment	OPENED UP AN ACESS ROAD. LAND PRICE PER ACRE 1M-2.5M LAND RARELY CHANGES HANDS