LU-1

Real Estate Appraisal

Application For Taxation On The Basis Of A Land Use Assessment

- An application is required for each parcel seeking Land Use assessment.
- More than one classification may be included on the one application.
- Application will not be accepted if there are delinquent taxes on this parcel.

County, City or Town	District
MONTGOMERY COUNTY	
Owner(s) Name Appearing on Land Book	
Co-Owner	
Mailing Address	
City, State, Zip	
Telephone Number	

Office Use Only

Application No.		Year
		2017
Type Application	Fee	Taxes Verified
[X] New [ ] Split		YES
Map No.	Parcel ID	No. of Acres
Legal Description 1		
Legal Description 2		
Date Application Must Be Returned By		Official Processing Application
November 1, 2016		

Qualifying Uses

I. Agriculture Use:..... **No. of Acres** _____

Is this real estate devoted to the bona fide production for sale of plants and animals useful to man or devoted to and meeting the requirements and qualification for payments with an agency of the federal government? [ ] Yes [ ] No

Proof of income totaling at least $1,000 must be provided by the Owner or Renter in the form of a Schedule F or Sales receipts for the previous 5 years.

1. What field crops are being produced to qualify this parcel of real estate under the agricultural standards?

Hay _____ Corn _____ Soybeans _____ Alfalfa _____ Other _____

2. How many of the following animals were on the real estate the previous year? How many months? _____

Cows _____ Horses _____ Sheep _____ Swine _____ Chickens _____ Turkeys _____ Other _____

II. Horticulture Use:..... **No. of Acres** _____

Is this real estate devoted to the bona fide production for sale of fruits of all kinds, vegetables, nursery and floral products or real estate devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government? [ ] Yes [ ] No

Proof of income totaling at least $1,000 must be provided by the Owner or Renter in the form of a Schedule F or Sales receipts for the previous 5 years.

III. Forest Use:..... **No. of Acres** _____

Is this real estate devoted to forest use, including the standing timber and trees thereon, devoted to the growth in such quantity and so spaces and maintained as to constitute a forest area? **A forest plan must be submitted.** [ ] Yes [ ] No

Affidavit

I/we the undersigned certify that all land for which use taxation is requested meets all requirements of the uniform standards prescribed by the Commissioner of Agriculture and Consumer Services, the Director of the Department of Conservation and Recreation, and the State Forester. I/we declare under penalties of law that this application and any attachments hereto have been examined by me and to the best of my knowledge are true and correct. I/we do hereby grant permission to the Soil Conservation Service to provide information on Land Capability Classes to the proper authorities for the purpose of administering the land use ordinance.

Signature of owner / corporation officer: _____ Title: _____

Corporation name: _____ Date: _____

NOTE: Failure to obtain signatures of all parties owning an interest in this real estate constitutes a material misstatement of fact.

Signatures of all other parties owning an interest in this real estate.

_____ _____ _____

_____ _____ _____

_____ _____ _____

§58.1-3238 **Penalties -** Any person failing to report properly any change in use of property for which an application for use value taxation had been filed shall be liable for all such taxes in such amount and at such times as if he had complied herewith and assessments had been properly made, and he shall be liable for such penalties and interest thereon as may be provided by ordinance. Any person making a material misstatement of fact in any such application shall be liable for such taxes. in such amounts and at such times as if such property had been assessed on the basis of fair market value as applied to other real estate in the taxing jurisdiction, together with interest and penalties thereon. if such material misstatement was made with the intent to defraud the locality, he shall be further assessed with an additional penalty of 100% of such unpaid taxes.

INSTRUCTIONS

1. GENERAL QUALIFICATIONS - Land may be eligible for special valuation and assessment when it meets the following criteria:

AGRICULTURAL: When devoted to the bona fide production for sale of plants and animals useful to man under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services, or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government. Requiring 5 acres minimum in agricultural use.

HORTICULTURAL: When devoted to the bona fide production for sale of fruits of all kinds, including grapes, nuts and berries: vegetables; nursery and floral products under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services, or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government. Requiring 5 acres minimum.

FOREST: When devoted to tree growth in such quantity and so spaced and maintained as to constitute a forest area under standards prescribed by the State Forester. Requiring 20 acres minimum in forest use.

2. FILING DATE - Property owners must submit an application on the basis of a use assessment to the local assessing officer at least sixty days preceding the tax year for which such taxation is sought. In any year in which a general reassessment is being made such application may be submitted until thirty days have elapsed after the notice of increase in assessment is mailed.

3. LATE FILING - The governing body, by ordinance, may permit applications to be filed within no more than sixty (60) days after the filing deadline specified upon the payment of a late filing fee to be established by the governing body.

4. PROOF OF QUALIFICATIONS - The applicant must furnish, upon request of the local assessing office, proof of all prerequisites to use valuation and assessment, such as proof of ownership, description, areas, uses and production.

IMPORTANT - CHANGE IN USE, ACREAGE OR ZONING - ROLL BACK TAXES AND PENALTY

(a) Whenever land which has qualified for assessment and taxation according to use has been converted to a non-qualifying use or rezoned to a more intensive use at the request of the owner or his agent, that land is subject to the roll back tax as provided in section 58.2-3237(D)

(b) In the event of a change in use, acreage or zoning, the property owner must report such change to the local Commissioner of the Revenue, or other assessing officer, within sixty days of said change.

Do Not Write In This Space

Land Use Calculations

Agricultural / Horticultural

Soil Capability Class	Number of Acres	Rate Per Acre	Appraised Use Value
I		840	
II		760	
III		560	
IV		450	
VI		280	
VII		160	
VII		50	
TOTALS			

FOREST (includes the value of standing timber trees)

Site index Grouping	Number of Acres	Rate Per Acre	Appraised use value
Forest		300	
Total		**Total**	

RECAPITULATION

Qualifying Land (Use Value Appraisals)	**Acres**	**Use Value**
Agricultural / Horticultural		
Forest		
TOTALS		

Nonqualifying Land (Fair Market Value)	**Acres**	**Fair Market Value**
Homesite Acreage		
Other Nonqualifying Acreage		
TOTALS		
GRAND TOTALS		

Total Assessed Use Value	
Land	
Bldgs.	
Total	