

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.

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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

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Total Assessed Use Value

Land	
Bldgs.	
Total	