



APPLICATION FOR TAXATION ON THE BASIS OF A LAND USE ASSESSMENT

Return to the Commissioner of the Revenue's Office by either email: ambertownsend@fluvanna.gov,
mail: P.O. Box 124, Palmyra, VA 22963 or fax: (434) 591-1941. For questions, please call (434) 591-1940.

A single application shall be filed for each line on the land book. More than one classification may be included on one application.

APPLICATION WILL NOT BE ACCEPTED IF THERE ARE DELINQUENT TAXES ON THIS PARCEL

Magisterial District: _____

Owner(s) Name appearing on Land Book: _____

Mailing Address: _____

Telephone: _____

Email: _____

OFFICE USE ONLY

PID No. _____ Tax Year: _____

Application Type: New: _____ Split: _____

PLEASE MAKE CHECK PAYABLE TO FLUVANNA COUNTY

Fee: \$ _____ Taxes Verified: _____

Map No. _____

Acreage: _____

Reference: _____

Date application must be returned: _____

Official processing application: _____

QUALIFYING USES (Must fill in)

I. Agricultural Use: _____ No. of Acres _____

Is this real estate devoted to the bona fide production for sale of plants and animals, or products made from such plants and animals on the real estate, that are useful to man or devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to soil and water conservation programs under an agreement with an agency of the state or federal government under uniform standards prescribed by VDACS? **Requires 5 acres minimum***..... Yes ___ No ___

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

Hay ___ Corn ___ Soybeans ___ Alfalfa ___ Other _____

2. What animals are being raised to qualify this parcel of real estate under the agricultural standards?

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

Name of person maintaining crops and/or raising animals on the property: _____

II. Horticulture Use: _____ No. of Acres _____

Is this real estate devoted to the bona fide production for sale of fruits of all kinds; including grapes, nuts, and berries; vegetables; nursery and floral products; and plants or products directly produced from fruits, vegetables, nursery and floral products or plants, or plants on such real estate or 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 state or federal government under uniform standards prescribed by VDACS? **Requires 5 acres minimum***..... Yes ___ No ___

III. Forest Use: _____ No. of Acres _____

Is this real estate 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? **Requires 20 acres minimum***..... Yes ___ No ___

IV. Open Space Use: _____ No. of Acres _____

Is this real estate so used as to be provided or preserved for park or recreational purposes, conservation of land or other natural resources, floodways, historic or scenic purposes, or assisting in the shaping of the character, direction, and timing of community development or for the public interest and consistent with the local land use plan under uniform standards prescribed by the Director of the Department of Conservation and Recreation? **Requires 10 acres minimum AND an agreement with approval from the Fluvanna County Board of Supervisors for a minimum of four years and a maximum up to 10 years**..... Yes ___ No ___

*Split use parcels must meet the minimum acreage requirement in at least one category to qualify. The residual acreage from the split use parcel may qualify under another category even if does not meet the minimum requirement as long as one classification meets the minimum acreage requirement.

AFFIDAVIT (Majority Owner(s) or All Owners Must Sign)

I/we, certify that this application have been examined and are true and correct to the best of my/our knowledge.

Signature of owner, trustee or corporation officer: _____ Title: _____ Date: _____

Printed Name: _____ Trust or Corporation Name: _____

Signatures and printed names of 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. Requires 5 acres minimum, excluding any dwelling site and the two acres surrounding the dwelling.

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. Requires 5 acres minimum, excluding any dwelling site and the two acres surrounding the dwelling.

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. Requires 20 acres minimum, excluding any dwelling site and the two acres surrounding the dwelling.

OPEN SPACE: When so used as to be provided or preserved for park or recreational purposes, conservation of land or other natural resources, floodways, historic or scenic purposes, or assisting in the shaping of the character, direction and timing of community development or for the public interest and consistent with the local land-use plan under uniform standards prescribed by the Director of the Department of Conservation and Recreation. Requires 10 acres minimum, excluding any dwelling site and the two acres surrounding the dwelling, AND an agreement with approval by the Board of Supervisors, and recorded before admittance into the program. Virginia state code requires a minimum of 4 years and up to a maximum of 10 years for all open space agreements. The owner agrees to pay the cost of recordation, if any.

Split use parcels must meet the minimum acreage in at least one category to qualify. The residual acreage from the split use parcel may qualify under another category even if does not meet the minimum requirement as long as one classification meets the minimum acreage requirement.
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.
3. **APPLICATION FEE** – An application fee of \$25.00 plus ten cents per acre for each area included in the tract at issue shall accompany the application. A separate application shall be filed for each parcel on the land book; provided that when applications are submitted by one owner for contiguous parcels, only one application fee shall be required.
4. **PROOF OF QUALIFICATIONS** – The applicant must furnish, upon request of the local assessing officer, proof of all prerequisites to use valuation and assessment, such as proof of ownership, description, areas, uses, and production. Some examples include assigned USDA/FSA farm number and federal tax forms: Form 1040F (farm expenses & income), Form 4835 (farm rental income & expenses) or Form 1040E (cash rent for agricultural land).
5. **DELINQUENT TAXES** – If on April 1st of any year the taxes for any prior year on any parcel of real property which has a special assessment as provided for in this article are delinquent, the Treasurer shall forthwith send notice of that fact and the general provisions of this section to the property owner by first-class mail. If, after the notice has been sent, such delinquent taxes remain unpaid on June 1st, the Treasurer shall notify the Commissioner of the Revenue who shall remove such parcel from the land use program. (Comp. 1974, Ch. 23; Ord. eff. 1-1-78)
6. **ROLL BACK TAXES AND PENALTY** – 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 58.1-3237(D). The roll back tax shall be equal to the sum of the deferred tax (fair market value minus land use value) for the current year and five previous years including interest equivalent to delinquent taxes for each of the previous years.

Please see Fluvanna County Code article 4 sections 20-4-1 thru 10 at www.fluvannacounty.org for further information or call the Commissioner of the Revenue's office at (434) 591-1940.