

APPLICATION FOR TAXATION ON THE BASIS OF A LAND USE ASSESSMENT

A single application prepared in triplicate shall be filed for each line on the land book. 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, Ward or Borough _____

Owner(s) Name Appearing on Land Book

Mailing Address:

Telephone Number: _____

OFFICE USE ONLY	
Application No. _____	Year _____
Type Application: _____ New _____ Split _____	
Fee: \$ _____ Taxes Verified _____	
Map No. _____	
No. of Acres _____	
Description _____	

Date application must be returned by: _____	
Official processing application: _____	

QUALIFYING USES

I. Agricultural 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 _____

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 _____

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 spaced and maintained as to constitute a forest area?Yes _____ No _____

IV. Open Space: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?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 property authorities for the purpose of administering the land use ordinance.

Signature of owner or corporation officer: _____ Title: _____

Corporation Name: _____

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 QUALIFICATION - 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.

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 5 acres minimum in Open Space use unless the local ordinance specifies otherwise.

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 to be established by the governing body.

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.

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 58.1-3237(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

Soil Capability Class	Rate Number of Acres	Per Acre	Appraised Use Value
I	_____	_____	_____
II	_____	_____	_____
III	_____	_____	_____
IV	_____	_____	_____
V	_____	_____	_____
VI	_____	_____	_____
VII	_____	_____	_____
Tobacco	_____	_____	_____
Peanuts	_____	_____	_____
TOTALS:	_____	_____	_____

HORTICULTURAL (includes the value of nursery stock and orchard trees)

Type of Use (i.e. apple, peach, etc.)	Soil Capability Class	Number of Acres	X Rate Per Acre =	Appraised Use Value
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
TOTALS:				\$ _____

FOREST (includes the value of standing timber trees)

Site Index Grouping	Number of Acres	Rate Per Acre	Appraised Use Value
Excellent	_____	_____	_____
Good	_____	_____	_____
Fair	_____	_____	_____
Non-Prod	_____	_____	_____
TOTALS:	_____	_____	_____

OPEN SPACE

_____	_____	_____	_____
Totals:	_____	_____	_____

RECAPITULATION

Use Value Appraisals	Acres	Use Value
AGRICULTURAL	_____	\$ _____
HORTICULTURAL	_____	\$ _____
FOREST	_____	\$ _____
OPEN SPACE	_____	\$ _____
TOTAL QUALIFYING ACREAGE	_____	TOTAL USE VALUE QUALIFYING LAND \$ _____

Fair Market Value-Ineligible Land	Fair Market Value	ASSESSED USE VALUE OF QUALIFYING AND NON-QUALIFYING REAL ESTATE
Farm House Acreage	\$ _____	Land \$ _____
Other Non-qualifying Acreage	\$ _____	Bldgs. \$ _____
Total Non-qualifying Acreage	\$ _____	Total \$ _____

Add: Qualifying & Non-qualifying Acreage	_____	TOTAL FAIR MARKET VALUE OF NON-QUALIFYING LAND \$ _____
TOTAL:	_____	_____

GRAND TOTAL LAND ASSESSMENT QUALIFYING AND NON-QUALIFYING	\$ _____
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Chesterfield County Department of Real Estate Assessments
SPECIAL ASSESSMENT PROGRAM

6701 Mimms Loop
P. O. Box 40
Chesterfield, VA 23832

Telephone: (804) 748-1321
Fax: (804) 717-6278
Email: assessor@co.chesterfield.va.us

AFFIDAVIT

Owner: _____ Tax ID: _____ App #: _____ App Type: _____

This affidavit is being filed with and in support of the attached "APPLICATION FOR TAXATION ON THE BASIS OF LAND USE ASSESSMENT" and it is further declared to be apart of such application and the following particulars were/are applicable to the subject property.

QUALIFYING USES

*Agricultural & Horticultural Uses:

Provide the Production History for the Previous Five Years: (attach separate sheet if needed)

Table with 6 columns: Year, Crop/Livestock, # of Acres, # of Months Livestock on Land, Crop Yield, Income Received. Contains 5 empty rows for data entry.

Certification of Agricultural/Horticultural use must be supported by submitting one of the following:

- a. The assigned FSA Farm number and a crop reporting form, Farm # _____ Tract # _____, or
b. Receipts and/or Tax Form Schedule F supporting the commercial agriculture operation that occurred in each of the five previous years.

Is the Land Leased or Rented? Yes ___ No ___

If the land is rented, set forth the terms of the contract stating the number of acres involved and the rent / income received per year. _____

*Forest Use:

Is this real estate growing a commercial forest crop that is physically accessible for harvesting when mature? Yes ___ No ___
Are preparations being made to provide for future timber harvest? Yes ___ No ___
Has any acreage been harvested in the past five years? Yes ___ No ___
If yes, has the area been replanted? Yes ___ No ___
If not, please explain: _____

Certification of forest use must be supported by submitting a
Forest Management Plan
prepared by a professional Forester.

INELIGIBLE LAND

How many acres are devoted to home sites, business, dwelling units, open land, ponds, personal gardens and easements.

List any buildings currently on this parcel?

ZONING

If any part of this parcel is zoned other than agriculture, list the type of zoning, number of acres affected and the date of the zoning.

FOR YOUR INFORMATION

- * Any land qualifying under the Special Assessment Program will be subject to roll-back tax when the qualifying land is converted to a non-qualifying use, rezoned to a more intensive use at the request of the owner or his agent, or on any acreage conveyed / split from the parent parcel, as provided in Section 58.1-3237.
- * You must file a new application whenever there is a change in acreage or a change in use.
- * You must revalidate your approved application annually. (It is the property owner's responsibility to see that the parcel is revalidated each year).
- * Real Estate taxes must not become delinquent or the property will be removed from the Special Assessment Program
- * Documentation supporting the commercial agriculture operation must be submitted each year.
- * Any change must be reported to the Department of Real Estate Assessments within 60 days from the date of change to avoid penalties.

If you are new to the program, be sure to submit a drawing of your parcel which identifies agriculture fields, forest areas, house sites, ponds, personal gardens, open land, easements and farm buildings.

AFFIDAVIT

I/We, under the penalties of law, certify 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 Farm Service Agency and the Division of Forestry to provide information to the proper authorities for the purpose of administering the Special Assessment Program. I/We agree to allow employees of the Department of Real Estate Assessments to inspect the property described in this application as authorized in the Code of Virginia, Article 4, Chapter 32 of Title 58.1-3230 and 58.1-3280.

******* All persons having an interest in the property MUST sign. *******

Owners Signature	Date	Owners Signature	Date
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Daytime Telephone Number of Contact Person _____

If you have questions concerning program requirements, penalties, rollback taxes or any other Land Use issue, contact the Department of Real Estate Assessment at (804)748-1321.