

LU-1EC
Real Estate Appraisal

**Application For Taxation
On The Basis Of A Land Use Assessment**

Essex County Land Use Program
Commissioner of the Revenue's Office
317 Prince Street, P O Box 879
Tappahannock VA 22560-0879
804-443-4737 www.essex-virginia.org/landuse

Application fee is \$25 plus 25 cents per acre
If required, an Open Space Use Agreement
costs \$21 to file with the Clerk of the Circuit Court

- Application will not be accepted if there are delinquent taxes on this parcel.

Owner(s) Name Appearing on Land Book		
Mailing Address		
City	State	ZIP
Telephone Number		

Application No.		Year
Type Application <input type="checkbox"/> New <input type="checkbox"/> Split	Fee \$	Taxes Verified
Map No.	No. of Acres	
Description		

Qualifying Uses Farmer's Name: FSA Map #:

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: Forest: acres + Swamp: acres + Marsh: acres 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 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? 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 or 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.

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 a 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 Commissioner of the Revenue, or other assessing officer, within sixty days of the said change.

Please keep this page for your own reference

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.
 - 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 that 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	Number of Acres	Rate Per Acre	Appraised Use Value
I			
II			
III			
IV			
V			
VI			
VII			
Tobacco			
Peanuts			
Totals			\$
Open Space			
Total			\$

Horticultural (Includes the value of nursery stock and orchard trees.)				
Type of Use (i.e. apple, peach, etc.)	Soil Capability Class	Number of Acres	Rate Per Acre	Appraised Use Value
Total			Total	\$

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.			
Total			Total

Recapitulation

Qualifying Land (Use Value Appraisals)	Acres	Use Value
Agricultural		\$
Horticultural		\$
Forest		\$
Open Space		\$
Total Qualifying Acreage		Total Use Value Qualifying Land \$
Nonqualifying Land (Fair Market Value)	Acres	Fair Market Value
Farm House Acreage		\$
Other Nonqualifying Acreage		\$
Total Nonqualifying Acreage		Total Fair Market Value Nonqualifying Land \$
Grand Total Acreage Qualifying and Nonqualifying		Grand Total Land Assessment Qualifying and Nonqualifying \$

Assessed Use Value Of Qualifying And Nonqualifying Real Estate

Land	\$
Bldgs.	\$
Total	\$