Land Use Program

Special Assessment for Land Preservation

We will be taking new applications for the upcoming tax year through November 1st. We will also accept applications up to 60 days after this upon the payment of a late filing fee of $50 per parcel.

*If you have any questions please call our office 804-443-4737 or cor [at] essex-virginia.org (email).*

Links to all the forms needed to apply can be found at the bottom of this webpage.

What is the land use program?

Virginia law and the newly amended Essex County Code allow eligible agricultural, horticultural, forest and open space land to be taxed based on the land's use value as opposed to the land's market value. This program is designed to encourage the preservation of land, conservation of natural beauty and open spaces within the county. The intent of this program is to accommodate an expanding population, promote a balanced economy and ease pressures that force the conversion of real estate to more intensive uses.

How to Apply

A separate application shall be filed for each parcel in the land book. An application fee of $25.00 plus $.25 per acre shall accompany each application. If the property is determined to not qualify for the Land Use Program, the application fee will be refunded. We are still in the planning stages about possibly requiring a re-validation every 4 to 6 years with a small fee. You will be mailed a form whenever/ if ever this is necessary.

Once the application and the supporting documentation have been received and evaluated as to meeting program requirements for one or more of the Land Use Categories, it is approved to be in the program for the upcoming tax year. Many questions can be answered by clicking on Examples and Exceptions to all Land Use Categories.

Please Keep in Mind

All Real Estate taxes must be current prior to enrollment in the Land Use Program.

As a participant in the Land Use Program, the property owner is responsible for notifying the Essex County Commissioner of the Revenue Office within 60 days of any change in their land. Changes could include land splits, transfer of ownership, or change of the use of the land.

BE SURE TO CALL OR COME DOWN TO OUR OFFICE IF THERE ARE ANY CHANGES! LAND SPLITS AND TRANSFER OF OWNERSHIP AUTOMATICALLY REMOVE THE PARCEL FROM THE LAND USE PROGRAM. If the resulting land is still large enough to qualify for Land Use, the new owner will be sent an application and the opportunity to apply and retain the Land Use values. If they do not apply because the use of the land is changing, the new owner may be billed for up to 5 years retroactive taxes (plus interest).
consisting of the amount of tax deferred by the Land Use valuation being given. This is what is referred to as the rollback tax.

The information on this website is accurate to the best of our knowledge. Essex County's Land Use Program began in 2008, and the program is evolving and situations are being defined more precisely as cases present themselves. Many applications involve special circumstances which are clarified during the approval process. Some situations are particularly complex and we have tried to provide you on this web site with as much information as possible to help you decide your best course of action. We apologize if for any reason we have made this process complex but we are here to help you reach the best decision. We are happy to answer any questions and to assist you in completing your application.

Please scroll down this list to find links to forms and documents related to Land Use. At the end are links to seasonal workshops and organizations of interest to Land Use participants.

- VA Land Use Assessment Program & Info (At Virginia Tech)
- Land Use Ordinance

Timber management and conservation practices 19.64 KB
Classification of Real Estate - Code of Virginia Section 58.1 52.66 KB
Essex County Land Use Value - Ordinance (June 2007) 27.55 KB
How assessments are determined and current Land Use values 129.02 KB
Essex County Land Use Ordinance Amendment (Sept 2008) 24.7 KB
Soil management and soil conservation practices 17.1 KB
Forest Use Agreement 86.7 KB
Land Use Application 222.38 KB
Agriculture Use Statement by Land Owner 28.66 KB
Agriculture Use Statement by Leasing Farmer 29.87 KB
Authorized Agent Consent Form 222.78 KB
Open Space Use Agreement 250.86 KB
History of Land Use 117.19 KB
AG/Hort/Forest Values- 2008 to 2019 132.82 KB
Land Use Town Hall Meeting 657.17 KB