

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
(804) 443-4737
www.essex-virginia.org/taxes

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 agriculture 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 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 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.

