

ALBEMARLE COUNTY
APPLICATION FOR USE VALUE ASSESSMENT
APPLICATION WILL NOT BE ACCEPTED IF THERE ARE DELINQUENT TAXES ON THIS PARCEL.
APPLICATION FEE IS NON-REFUNDABLE IF QUALIFICATION IS DENIED.

A separate application must be filed for each parcel. More than one classification may be included on an application. A new application is required if the parcel acreage and/or qualifying use is changed.

Owner(s) Name appearing on Land Book: _____

Mailing Address: _____

Telephone No: _____

Official Use Only	
Application No. _____	
Year _____	Taxes verified: _____
App Type: New _____	Acreage Change _____
NON-REFUNDABLE FEE: \$125.00 Paid: _____	
PID: _____	No. Acres: _____
Note: _____	

Parcel No: _____ Email: _____

QUALIFYING USES

I. Agricultural Use: No. of Acres _____ **Requires either completed Form A or Form B**
 Is this real estate devoted to the bona fide production for sale of plants useful to man? YES _____ NO _____; Or devoted to and meeting the requirements and qualification for payments with an **agency of the Federal Government**? YES _____ NO _____ Which program? _____ (provide documentation)

II. Horticulture Use: No. of Acres _____ **Requires either completed Form A or Form B**
 Is this real estate devoted to the bona fide production for sale of fruits of all kinds, vegetables, nursery and floral products? YES _____ NO _____; **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 Federal Government? YES _____ NO _____ Which Agency? _____ (provide documentation)

III. Forest Use: No. of Acres _____ **Requires completed Form C**
 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 _____
To qualify for Open Space Use, Property must be in an Ag/Forest District (AFD) or be subject to an active Open Space Use Agreement with Albemarle County.

Is this property in an AFD? YES* _____ NO _____ District: _____

Is this property subject to an Open Space Use Agreement? Start Date: _____ Exp. Date: _____

** Virginia Law requires properties qualifying as open space due to inclusion in an AFD to be rolled back if the property is removed from the AFD.*

CERTIFICATION

I/we, the undersigned, certify that the subject land 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/or the State Forester. I/we declare under penalties of law that this application and any attachments hereto 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 Use Value ordinance.

Signature of owner or corporation officer _____
Printed Name

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:

Signature of owner _____
Printed Name

Signature of owner _____
Printed Name

NOTICE

VC § 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 all such taxes, in such amounts and at such times as if such property has 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 if it meets the following criteria:

AGRICULTURAL: 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. Requires 5 acres minimum in agriculture use.

HORTICULTURAL: 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 on such real estate or devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil and water conservation program under an agreement with an agency of the state or federal government. Requires 5 acres minimum in horticulture use.

FOREST: 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 in forest use.

OPEN SPACE: 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 20 acres minimum in open space use.

2. **FILING DATE** - Property owners must submit an application on the basis of a use assessment to the local assessing officer within 30 days of the date of the Annual Notice of Assessment.

3. **LATE FILING** - Applications filed from 31 to 90 days of the date of the Annual Notice of Assessment will be accepted upon payment of the filing fee plus a late fee of \$125.00 per parcel.

4. **PROOF OF QUALIFICATIONS** - A five (5) year history of the qualified use is required. In addition, 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 that has qualified for use-value assessment is 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). Discontinuation of a qualified use is a change in use.

(b) The owner(s) must report any change(s) in use, acreage, or zoning to the local assessing officer, within 60 days of said change, including any changes from one qualified use to another, such as from Forestry to Agriculture.

DO NOT WRITE IN THIS SPACE
USE VALUE CALCULATIONS

AGRICULTURAL		HORTICULTURE		FORESTRY	
Soil Capacity Class	Number of Acres	Soil Capacity Class	Number of Acres	Soil Capacity Class	Number of Acres
I	_____	I	_____	I	Excellent _____
II	_____	II	_____	II	Excellent _____
III	_____	III	_____	III	Excellent _____
IV	_____	IV	_____	IV	Good _____
V	_____	V	_____	V	Good _____
VI	_____	VI	_____	VI	Fair _____
VII	_____	VII	_____	VII	Fair _____

INSPECTION

Date of Inspection by Appraiser

Name of Appraiser

Inspection notes:

Non-Qualifying land: Include all land not supporting the qualified use(s).

Homesites:

Other Non-Qualifying:

Signature of Supervisor

Date

Signature of County Assessor

Date



Albemarle County, Virginia
 Office of the County Assessor
 401 McIntire Road, Room 243
 Charlottesville, VA 22902
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 Email: countyassessor@albemarle.org

Form A

Agriculture/ Horticulture Supplemental Form **Property Farmed by Owner**

Owner: _____ **Parcel ID:** _____
C/O: _____ **Property Address:** _____
Address: _____ **Deeded Acres:** _____
 _____ **Acres Dedicated to Agricultural Use:** _____
 _____ **Acres Dedicated to Horticultural Use:** _____

This form is required to accompany the Use Value Enrollment Application when any portion of the parcel contains and will qualify for an agricultural or horticultural use, including animal, plant, or crop production where you, the owner(s) of the property, actively farm(s) the property yourself. In such cases, you must show qualified agricultural activity on the parcel over the past five (5) years. You must also include documentation to support the agricultural use, including at least one (1) or more of the forms/documents listed below, as applicable:

- Profit or Loss from Farming Form 1040 Schedule F
- Farm Rental Income/Loss Form 4835
- Supplemental Income/Loss Form 1040 Schedule E
- Business Profit and Loss Form 1040 Schedule C
- Corporate Income Tax Form 1120
- Return of Partnership Income Form 1065
- Farm History Sale Receipts

Oath:

I (We) make oath or affirmation that this property is used and complies with all provisions of Virginia Code § 58.1-3230 et. seq., Albemarle County Code §15-800 et. seq., and the Standards for Classification of the State Land Evaluation Advisory Council (SLEAC). I (We) declare that under penalty of law that I/we have examined this application and any supporting documents and that they are true and accurate.

All Owners/Co-Owners Must Sign This Application	Date	Telephone Number	Email Address

Continued on reverse side

Agricultural Use – Animal Production – Five (5) acres minimum in use to qualify

To qualify for this use, the applicant must certify that the real estate is being used in a program for **bona fide** production for commercial sale of qualifying products in accordance with the Standards of Classification of the State Land Evaluation Advisory Council (SLEAC).

Please enter the information for one type of animal per line per year. If additional space is needed, please attach additional page(s) in the same form as the table below. **NOTE: Pleasure horses and domestic animals do not qualify as an agricultural use. Horses used for riding lessons, training, boarding, breeding or racing qualify if they are used for commercial purposes and the appropriate financial documentation is provided.**

Animal Production

Year Of Use	# of Acres Used	Animal	Number of Animals*	# Of Months On Property*

* Though the number of animals may vary over the course of a year, please provide an average number of animals and number of months on the property.

Agricultural Or Horticultural Use – Plant/Crop Production – Five (5) Acres Minimum In Use To Qualify

To qualify for this use, the applicant must certify that the real estate is being used in a program for **bona fide** production for commercial sale of qualifying products in accordance with the Standards of Classification of the State Land Evaluation Advisory Council (SLEAC).

Please enter the information for one type of plant or crop per line per year. If additional space is needed, please add it in the space below the table.

CROP PRODUCTION

Year of Use	# of Acres Used	Crop or Plant	Avg Yield Per Acre Used**	Value of Crop

** Please indicate a typical production unit such as per ton, per pound, per bushel, etc.



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Form B

Agriculture/ Horticulture Supplemental Form **Farmed by Tenant, Lessee or Other**

Owner: _____ **Parcel ID:** _____
C/O: _____ **Property Address:** _____
Address: _____ **Deeded Acres:** _____
 _____ **Acres Dedicated to Agricultural Use:** _____
 _____ **Acres Dedicated to Horticultural Use:** _____

This form is required to accompany the Use Value Enrollment Application when any portion of the parcel contains and will qualify for an agricultural or horticultural use, including animal, plant, or crop production where someone other than an owner(s) of the property, farms the property. In such cases, to qualify, the property owner(s) must complete the first section of this form and the farmer(s) must complete the second section.

Section One – To Be Completed by Property Owner

OWNER NAME	
OWNER NAME	
STREET ADDRESS	
CITY, STATE, ZIP CODE	
TELEPHONE NUMBER	

Owner's Oath:

I (We) make oath or affirmation that this property is used and complies with all provisions of Virginia Code § 58.1-3230 et. seq., Albemarle County Code §15-800 et. seq., and the Standards for Classification of the State Land Evaluation Advisory Council (SLEAC). I (We) declare that under penalty of law that I/we have examined this application and any supporting documents and that they are true and accurate.

All Owners/Co-Owners Must Sign This Revalidation Application	Date	Telephone Number

Reverse side to be completed by the Farmer only.

Section Two – To Be Completed by Farmer(s) only

Agricultural Use – Animal Production – Five (5) acres minimum in use to qualify

Please enter the information for one type of animal per line per year. If additional space is needed, please attach additional page(s) in the same form as the table below. **NOTE: Pleasure horses and domestic animals do not qualify as an agricultural use. Horses used for riding lessons, training, boarding, breeding or racing qualify as long as they are used for commercial purposes.**

Animal Production

Year Of Use	# of Acres Used	Animal	Number of Animals*	# Of Months On Property*

* Though the number of animals may vary over the course of a year, please provide an average number of animals and number of months on the property.

Agricultural or Horticultural Use – Plant/Crop Production – Five (5) Acres Minimum In Use To Qualify

Please enter the information for one type of plant or crop per line per year. If additional space is needed, please attach additional page(s) in the same form as the table below.

Crop or Plant Production

Year of Use	# of Acres Used	Crop or Plant	Avg Yield Per Acre Used**	Value of Crop

** Please indicate a typical production unit such as per ton, per pound, per bushel, etc.

Farmer’s Certification:

To qualify for this use, the farmer(s) must certify that the real estate is being used in a program for **Bona Fide** production for commercial sale or trade of qualifying products in accordance with the Standards of Classification of the State Land Evaluation Advisory Council (SLEAC) and that all information on this page is true and accurate to the best of their knowledge.

Farmer’s Name	
Street Address	
City, State, Zip Code	
Telephone Number	
Signature	

Farmer’s information and signature are required.



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Form C

Forestry Supplemental Form

Owner: _____ Parcel ID: _____
C/O: _____ Property Address: _____
Address: _____ Deeded Acres: _____
_____ Acres Dedicated to Forestry Use: _____

This form is required to accompany the Use Value Enrollment Application when any portion of the parcel contains and will qualify as forestry.

1. Have you **commercially** harvested timber in the past five years? _____ yes, _____ no
2. If yes: Was any portion of your forested land clear cut? _____ yes, _____ no;
 3. If so, how many acres were clear cut? _____ acres
 4. Is this area: _____ Changing Use, _____ Being Reforested, or _____ Being Naturally Regenerated
5. Overall, has the use of any qualified land on this parcel changed? _____ yes, _____ no

To qualify for the Use Value deferral program under forestry you must certify by signing this form that you either are making an Owner's Commitment or have a Forest Management plan with a professional forester. To do this, check the appropriate box and sign below:

Option 1 - Signed Owner's Commitment: By checking this box and signing below, I/we hereby (a) certify that the real estate is being used in a planned program of timber management and soil conservation practices (as stated above) and (b) commit to maintain and protect forestland by documenting land-use objectives to include methods of resource management and soil and water protection;

OR

Option 2 - Professional Forest Management Plan: By checking this box and signing below, I/we hereby certify that the real estate is being used in a planned program of timber management and soil conservation practices (as stated above) by submitting the attached plan prepared by a professional forester. **(Please submit the forestry plan with this option.)**

OWNER'S SIGNATURE(S)*	DATE	TELEPHONE NUMBER

* Either option requires signatures.