

REQUIREMENTS

1. GENERAL QUALIFICATIONS – Land may be eligible for valuation and assessment when it meets the following criteria.
 - A. Federal tax forms (1040F) Farm Expenses and Income (4835) Farm Rental Income and Expenses, Business Profit and Loss (1040C)
 - B. Gross/Sales/Receipts indicating a profit activity.
 - C. The assigned USDA/ASCS farm numbers, and evidence of participating in federal farm program.
 - D. A separate application shall be filed for each parcel or tract shown on land book
 - E. An application fee of Ten Dollars (\$10.00) shall accompany each application.
 - F. Must be a legitimate farming operation or leased to a legitimate farming operation. If property is leased to a farming operation, a copy of lease agreement or contract must be presented to the local assessing officer (Commissioner of the Revenue). Must have a total or at least 5 acres, excluding home site, with 1 animal head of cattle family, or horse family, 66 turkeys, 100 chickens, each 5 acres for 12 months of each year. Must have 1 swine and/or 1 sheep per acre. If no livestock, must have crop yield equal to ½ of the County average.
 - G. Taxes must be kept current.
 - H. Applications are due no later than May 1st of each year.

THE COMMISSIONER MAY REQUIRE MORE THAN ONE DOCUMENT

2. FILING DATE – Property owners must submit an application on the basis of a use assessment to the local assessing officer (Commissioner of the Revenue) at least sixty days preceding the tax year for which the taxation is sought. In any year in which a general assessment is being made, such application may be submitted until thirty days have elapsed after the notice of increase in assessment is mailed.
3. Revalidation for land use must be submitted each year before May 1st, the fee \$10 will be required following the fifth year.
4. PROOF OF QUALIFICATIONS – Applicant must furnish, upon request of the local assessing officer (Commissioner of the Revenue), proof of all pre-requisites 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

- 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 58.1-3227. The Treasurer shall impose a penalty and interest in the amount of the roll back tax, including interest for prior years if property is taken out of land use before 5 years has lapsed.
- 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 the said change.