



LAND USE ASSESSMENT INSTRUCTIONS FOR SPOTSYLVANIA COUNTY

LAND USE PROGRAM

This program allows for agricultural, horticultural and forest land to be assessed at use value, rather than its market value. The program was implemented to encourage land preservation and the protection of agricultural and rural land while promoting proper land use planning and orderly development. Applicants must meet certain requirements based on the classification of their land to qualify. Once they qualify the land is assessed at its use value with the understanding that once the property changes use they are responsible for paying the county a roll back tax based on the fair market value of the property.

Completing the Form:

- All owners must sign the application in the spaces provided on the application.
- All owners need to file a new application if any change in use occurs during the year.
- If the owner is applying for Land Use for farmland, the owner must complete the work sheet.
- If the farmland has been farmed by anyone other than the owner, please have the farmer(s) complete the lessee form.
- If an owner is applying for Land Use on more than one parcel and each parcel falls below the required minimum acreage, all parcels must adjoin each other and be taxed in the exact same name.
- If the owner is applying for Land Use under the Agriculture use, the owner must submit proof that the parcel(s) have been commercially farmed for the past five (5) consecutive years.
- **COMMERCIALLY FARMED** means that the owner must be producing crops and/or livestock for sale.
- **PLEASURE HORSES do not** qualify for Land Use. Horses must be used for breeding, training, boarding, sale of manure, etc.
- The application will **not** be processed if the owner has any unpaid taxes

The property owner is responsible for providing five years worth of documentation on the use of the property at the time of application and revalidation. Incomplete applications will not be accepted and could result in the property being removed from land use assessment.

Examples of acceptable documentation are:
PROFIT OR LOSS FROM FARMING FORM 1040F
FARM RENTAL INCOME/LOSS FORM 4835
SUPPLEMENTAL INCOME/LOSS FORM 1040E
BUSINESS PROFILE AND LOSS FORM 1040C
CORPORATE PARTNERSHIP FORM 1120
FARM HISTORY SALES RECEIPTS *
ASSIGNED USDA/ASCS FARM NUMBER
A CONSERVATION FARM MANAGEMENT PLAN PREPARED BY A PROFESSIONAL

*Sales receipts (annual gross sales must average over \$1,000 for previous 3 years)

Land is eligible for special valuation and assessment when it meets the following criteria:

AGRICULTURAL:

When devoted to the bona fide production for commercial sale of plants and animals or plant and animal products useful to man under uniform standards prescribed by the Virginia 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. Requires 5 acres minimum in agricultural use.

Virginia State Code requires a minimum of five (5) contiguous (unimproved or more) acres. One acre is excluded for a house-site (if dwelling exists) or a proposed house-site. The remaining five acres or more may qualify for Land Use taxation.

AND

The property must have a five (5) year previous history of continuous farming or horticultural activity before qualifying on the sixth year. If land is left vacant for one year or more, the farm history must begin again for five (5) continuous years.

AND

The farm must produce either 1/2 of the county average in crops or meet the minimum animal requirements. The entire farm must be qualified with adequate livestock: One mature cow, five goats, five sheep, or five swine, one hundred chickens, and/or sixty-six turkeys per every five acres for twelve (12) months. Horses can qualify the land only if they are being used for breeding or a boarding business.

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 Virginia 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. Requires 5 acres minimum.

- Horticultural crops must be produced for commercial use to qualify for land use taxation.
- Gross sales must average more than \$1,000 annually over the previous three years.

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 Virginia State Forester. Requiring 20 acres minimum in forest use or contiguous unimproved acres exclusively devoted to forestal use with no livestock access. Forestal acreage with livestock access must be qualified under the agricultural use category. Forestal participants are required to have a forest management plan prepared by a forestry professional or a letter of intent stating that the land will be forested.

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 Virginia Department of Conservation and Recreation. Requires 5 acres minimum in Open Space use unless the local ordinance specifies otherwise.

MIXED USE

A parcel with mixed use, i.e., part forest and part agriculture/horticulture/open space, cannot qualify for use value assessment unless each such use acreage meets the required acreage by itself.

STANDARDS FOR CLASSIFICATION & SUMMARY OF PRODUCTION REQUIREMENTS

While the Code of Virginia sets out the basic prerequisites for a landowner wishing to qualify for use-value assessments, it has assigned the responsibility for prescribing uniform standards for qualification to the Commissioner of Agriculture and Consumer Services (agricultural lands). Further, to aid localities in the localities in arriving at use-value assessments, the law has established the State Land Evaluation Advisory Council (SLEAC). SLEAC is composed of these four departments plus the State Tax Commissioner and the Dean of the College of Agriculture and Life Sciences of Virginia Tech.

Standards for Classification

SLEAC publishes the Standards for Classification as required by the Code of Virginia Title 58.1-3236. These standards set forth the general and specific requirements to qualify a property for land Use assessments. The following summary is intended to be a general overview of the Standards for Classification. It does not take the place of the full text of the Standards.

Agriculture: To qualify, the property must be at least 5 qualifying acres, excluding homesite, have a continual 5-year qualifying history of the bona fide production for commercial sale of plants or animals, or plant or animal products useful to man. The 5-year history may be waived for production that requires more than two years from initial planting until commercially feasible harvesting. Generally accepted products include livestock, dairy, poultry, and agriculture or the property may be devoted to meeting the requirements and qualifications for payments or other compensation pursuant to a soil and conversation program under an agreement with an agency of the federal government.

Qualifying production includes the following:

- Field crops shall be primarily for commercial uses and be at least one-half of the county average over the past three years, except that the local government may prescribe lesser requirements when unusual circumstances prevail. **Note, Christmas trees are considered agricultural products.**
- Livestock, dairy, poultry or aquaculture production must be primarily for commercial uses and shall have a minimum of 12 animal units months per five acres of open land. One animal unit is described as:

One Cow
One Horse
Five Sheep
Five Swine
One Hundred Chickens
Sixty Six Turkeys
One Hundred Other Fowl
Freshwater Fish and Shellfish under controlled conditions for food
Three Llamas (Lama Glama)
Eight Alpacas (Lama Pacos)
Sixty Six Peacocks
Six Adult Emus

- Apiary Production requires at least two hives regardless of acreage. The area around the hives must be managed to provide an unrestricted flight path and should contain plants that can serve as food sources to promote honey production.

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 Dates to Remember				
	Filing Date	Filing Fee	Late Filing	Late Filing Fee
Revalidation Applications	September 1 – December 5 th	No Fee	December 6 th – December 31 st	\$5.00
New Applications *	September 1 – November 1 st	\$15.00 up to 100 ac (additional \$.10 per acre over 100 acres)	November 2 nd – December 31 st	\$5.00
Make Check Payable to: Treasurer, Spotsylvania County				
* In the year of a general reassessment, new applications may be accepted within thirty (30) days of the mailing of the new assessment notices.				



SPOTSYLVANIA COUNTY

New Application for Land Use Assessment

Deborah F Williams, Commissioner of Revenue
 9104 Courthouse Rd
 PO Box 175
 Spotsylvania VA 22553- 0175
 Phone: (540) 507-7053
 Fax: (540) 507-7795
www.spotsylvania.va.us

email: realestate@spotsylvania.va.us

FILING DEADLINE – NOVEMBER 1ST

OFFICE USE ONLY				
Application #	Year	Application Type: New Split	Fee \$	Taxes Verified
Parcel Id:	Acreage	Description:		
Received by	Date			

**Please file a separate application for each parcel. More than one classification may be included on one application.
 APPLICATION WILL NOT BE ACCEPTED IF THERE ARE DELINQUENT TAXES ON THIS PARCEL.**

A. Landowner Information				
Owner(s) Name (as appearing on the Land Book)			Parcel ID:	
Mailing Address: Block / Street Name	City		State	Zip
Phone	Email Address			

B. Qualifying Uses				
I	Agricultural (Five consecutive years of farming. Proof is required. See page 2 of instructions.)			
	Is this real estate devoted to the bona fide production for commercial sale of plants and animals or plant and animal products useful to man or devoted to and meeting the requirements and qualification for payments with an agency of the federal government?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	# of Acres
A.	What field crops are being produced to qualify this parcel of real estate under the agricultural standards? <input type="checkbox"/> Hay <input type="checkbox"/> Corn <input type="checkbox"/> Soybeans <input type="checkbox"/> Alfalfa <input type="checkbox"/> Other _____			
B.	How many of the following animals were on the real estate during the previous years? How many Months?			
	___ Cows ___ months	___ Sheep ___ months	___ Chickens ___ months	
	___ Horses ___ months	___ Swine ___ months	___ Turkeys ___ months	
	Other _____			

II	Horticultural (Five consecutive years of farming. Proof is required. See page 2 of instructions.)			
	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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	# of Acres

III	Forest (Forestry Plan from Forestry Dept is required. See page 2 of instructions.)			
	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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	# of Acres

IV	Open Space			
	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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	# of Acres

C. Affidavit – Land Use Assessment

I/We the undersigned certify that all land for which use taxation is requested meets all requirements of the uniform standards prescribed by the Virginia Commissioner of Agriculture and Consumer Services, the Director of the Virginia Department of Conservation and Recreation, and the Virginia 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

 Signatures of all parties owning an interest in this real estate:

Failure to obtain signatures of all parties owning an interest in this real estate constitutes a material misstatement of fact.

Code of Virginia § [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 amounts 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 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 percent of such unpaid taxes.

IMPORTANT: CHANGE IN USE, ACREAGE OR ZONING RESULTS IN ROLL BACK TAXES/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 the Code of Virginia, 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 Revenue’s Office within sixty days of said change.

58.1-3237. Change in use or zoning of real estate assessed under ordinance; roll-back taxes.—

A. When real estate qualifies for assessment and taxation on the basis of use under an ordinance adopted pursuant to this article, and the use by which it qualified changes to a non-qualifying use, or the zoning of the real estate is changed to a more intensive use at the request of the owner or his agent, it shall be subject to additional taxes, hereinafter referred to as roll-back taxes. Such additional taxes shall only be assessed against that portion of such real estate which no longer qualifies for assessment and taxation on the basis of use or zoning. Liability for roll-back taxes shall attach and be paid to the treasurer only if the amount of tax due exceeds ten dollars.

- When real estate that has been taxed according to special assessment changes to a non-qualifying use or zoning changes it to a more intensive use at the request of the owner or his agent, it shall be subject to additional tax referred to as a roll-back tax.

B. The roll-back tax shall be equal to the sum of the deferred tax for each of the five most recent complete tax years including simple interest on such roll-back taxes at a rate set by the governing body, no greater than the rate applicable to delinquent taxes in such locality pursuant to § 58.1-3916 for each of the tax years. The deferred tax for each year shall be equal to the difference between the tax levied and the tax that would have been levied based on the fair market value assessment of the real estate for that year. In addition the taxes for the current year shall be extended on the basis of fair market value which may be accomplished by means of a supplemental assessment based upon the difference between the use value and the fair market value.

- Roll-back tax is equal to the difference between special assessment tax and tax on fair market value, for each of the five most recent complete tax years including simple interest on such for the current year shall be extended on the basis of fair roll-back taxes at a rate set by the governing body, no greater than the rate applicable to delinquent taxes in such locality.

C. Liability to the roll-back taxes shall attach when a change in use occurs, or a change in zoning of the real estate to a more intensive use at the request of the owner or his agent occurs. Liability to the roll-back taxes shall not attach when a change in ownership of the title takes place if the new owner does not rezone the real estate to a more intensive use and continues the real estate in the use for which it is classified under the conditions prescribed in this article and in the ordinance. The owner of any real estate which has been zoned to more intensive use at the request of the owner or his agent as provided in subsection D, or otherwise subject to or liable for roll-back taxes, shall, within sixty days following such change in use or zoning, report such change to the commissioner of the revenue or other assessing officer on such forms as may be prescribed. The commissioner shall forthwith determine and assess the roll-back tax, which shall be assessed, against and paid by the owner of the property at the time the change in use which no longer qualifies occurs, or at the time of the zoning of the real estate to a more intensive use at the request of the owner or his agent occurs, and shall be paid to the treasurer within thirty days of the assessment. If the amount due is not paid by the due date, the treasurer shall impose a penalty and interest on the amount of the roll-back tax, including interest for prior years. Such penalty and interest shall be imposed in accordance with § [58.1-3915](#) and [58.1-3916](#).

- Roll-back tax is not due when a qualifying property has a change in ownership unless the use of the property changes to a non-qualifying use.
- The owner must report a change in use or zoning within sixty days to the commissioner of the revenue or assessing officer who will determine and assess the roll-back tax and certify the amount to be paid to the treasurer. The amount must be paid within thirty days thereafter.

WORK SHEET (For New Applications for 2021)

Owner's Name:	
Parcel ID:	

Description	Number of Acres
House Site	
Pasture	
Crops	
Forest	
Horticulture	
Power Lines	
Other non-qualifying acreage	
Total Acreage	

CROP YIELD:

YEAR	CROP	BUSHELS OR TONS PER ACRE
2020		
2019		
2018		
2017		
2016		

ANIMAL UNITS PER 5 ACRES TO QUALIFY	TOTAL NUMBER OF ANIMALS	NUMBER OF MONTHS ON LAND
1-Cow		
1-Horse **		
5-Sheep		
8-Alpacas		
5-Swine		
66-Turkeys		
100-Other Fowl		
** PLEASURE HORSES DO NOT QUALIFY FOR LAND USE		

OPEN SPACE:

LAND USED FOR	NUMBER OF ACRES
Swimming Clubs	
Country Clubs	
Historic Easements	
Scenic Easements	
Golf Courses	
Tennis Courts	
Other	