

### Land Use Taxation Reference Chart

Type Of Use	Agricultural and/or Forestal District	Agricultural	Horticultural	Forestal	Open Space
<b>Local Option?</b>	Yes	Optional, unless in AFD	Optional, unless in AFD	Optional, unless in AFD	Optional, unless: (i) within an AFD, or (ii) subject to a perpetual easement that promotes open-space use, or (iii) subject to a recorded commitment for 4-10 years.
<b>Minimum Acreage</b>	See applicable requirements at right	generally five acres	generally five acres	20 acres	20 acres (by Albemarle election; state law allows for as little as five acres)
<b>Minimum Standards prescribed by</b>	Local ordinance	Commissioner of Agriculture and Consumer Services	Commissioner of Agriculture and Consumer Services	State Forester	Director of the Department of Conservation and Recreation
<b>Other Requirements</b>	must be used in agricultural and/or forestal production	must be devoted to the bona fide production for sale of plants and animals useful to man	must be devoted to the bona fide production for sale of fruits of all kinds, including grapes, nuts, and berries; vegetables; nursery and floral products	must be devoted to tree growth in such quantity and so spaced and maintained as to constitute a forest area	must be used as, or preserved for, one of the seven purposes outlined in <i>Virginia Code</i> § 58.1-3230 <sup>1</sup> and consistent with the local land-use plan
<b>Virginia Code Authority</b>	§ 58.1-3231; 15.2-4300 <i>et seq.</i>	§§ 58.1-3230, 58.1-3233(2)(i)	§§ 58.1-3230, 58.1-3233(2)(i)	§§ 58.1-3230, 58.1-3233(2)(ii)	§§ 58.1-3230, 58.1-3233(2)(iii) & (3)

<sup>1</sup> Those seven uses are: (i) park or recreational purposes, including public or private golf courses, (ii) conservation of land or other natural resources, (iii) floodways, (iv) wetlands as defined in § 58.1-3666, (v) riparian buffers as defined in § 58.1-3666, (vi) historic or scenic purposes, or (vii) assisting in the shaping of the character, direction, and timing of community development or for the public interest