



County of Albemarle, Virginia

For Office Use Only

Real Estate Office

401 McIntire Road, Room 243
Charlottesville, VA 22902-4596
(434) 296-5856

Received Date: \_\_\_\_\_

Received By: \_\_\_\_\_

Revalidation For Taxation On The Basis Of Land Use Assessment

Purpose: The purpose of the Use Value Tax Program is to encourage farming, forestry, and open space by allowing a tax reduction on qualifying acreage.

This form must be filed with the Real Estate Assessor no later than 5:00 p.m., September 1, 2009. If mailed, it must be postmarked NO later than midnight on the above date. An application may be submitted after September 1, but no later than December 5, by paying a late filing fee of \$125.00. Failure to complete and file this form by the deadline(s) will cause the property to be removed from the Land Use program.

NAME
ADDRESS 1
ADDRESS 2
CITY STATE ZIP

Number of Acres: \_\_\_\_\_ Tax Map/Parcel Number: \_\_\_\_\_
Current Acreage Use (please verify and/or make appropriate adjustments)
Agricultural Use: \_\_\_\_\_ Horticultural Use: \_\_\_\_\_ Forestry Use: \_\_\_\_\_ Open Space Use: \_\_\_\_\_

DIRECTIONS: Please complete the section(s) of the form below for the type(s) of use (Agricultural, Horticultural, Forest, and/or Open Space) that you are revalidating.

For Agricultural or Horticultural Use: Please complete the applicable table(s) below or furnish one of the following:

- Federal tax forms (1040F) Farm Expense and Income, (4385) Farm Rental Income and Expenses, (1040E) Cash rent for Agricultural Land, (1040C) Business Profit and Loss, or (1120) Corporate Partnership.
Receipts showing at least \$1,000 in Gross Agricultural and/or Horticultural sales for the past year.
Evidence of participation in a federal farm subsidy program.
A conservation Farm Management Plan prepared by a professional.

REAL ESTATE DEVOTED TO AGRICULTURAL USE

TO QUALIFY FOR AGRICULTURAL USE: The applicant shall certify that the real estate is being used in a BONA FIDE program or management and production of field crops, livestock/products, poultry/products, dairy/products for sale. The real estate must consist of a minimum of five acres.

Is this acreage devoted to the production FOR SALE of plants and/or animals?

YES \_\_\_\_\_ NO \_\_\_\_\_

AGRICULTURAL PRODUCTION - TABLE

ANIMALS

CROPS

Table with columns: KIND\*, COUNT, NO OF MONTHS, KIND, NO OF ACRES, AVERAGE YIELD \*\*. Includes empty rows for data entry.

NOTE: \* Pleasure animals (e.g. horses) DO NOT qualify for Land Use assessment. \*\* Indicate Tonnage(T) or Dollars(\$)

REAL ESTATE DEVOTED TO HORTICULTURAL USE

TO QUALIFY FOR HORTICULTURAL USE: The applicant shall certify that the real estate is being used in a BONA FIDE program or management and production of fruits of all kinds, including grapes, nuts and berries; vegetables; nursery and floral products for sale. The Real estate must consist of a minimum of five acres.

Is this acreage devoted to the production FOR SALE of fruits, vegetables, ornamental plants and ornamental products?

YES \_\_\_\_\_ NO \_\_\_\_\_

HORTICULTURAL PRODUCTION - TABLE

CROPS

Table with columns: KIND, NO OF ACRES, AVERAGE YIELD (Tonnage or \$). Includes empty rows for data entry.

**FOREST USE**

TO QUALIFY FOR FOREST USE: The owner shall certify that the real estate (minimum of twenty acres) is being used in a planned program of timber management and soil conservation practices which are intended to enhance the growth of commercially desirable species through generally accepted silviculture practices and/or reduce or prevent soil erosion by Best Management Practices such as logging road layout stabilization, streamside management zones, water diversion practices, and other Best Management Practices that prevent soil erosion and improve water quality.

\_\_\_\_\_ acres of this parcel are in forest with at least 40% normal stocking\* of trees thereon.

Is this acreage under an approved Forest Management Plan? YES \_\_\_\_\_ NO \_\_\_\_\_  
If NO, do you certify that this land will be maintained and protected in a manner consistent with approved soil and water management practices as defined in the Best Management Practices guide\* from the VA Department of Forestry? YES \_\_\_\_\_ NO \_\_\_\_\_

\*Further information on stocking and the Best Management Practices guide are available at: <http://www.dof.virginia.gov>

At least one of the following documents **must** be on file with the Real Estate office:

- a plan prepared by a professional forester.
- a Landowner Forest Land Use Commitment form which is available from the Real Estate Office.

**OPEN SPACE**

TO QUALIFY FOR OPEN SPACE USE: Generally the open space use of the property must be consistent with the land use plan of the county, which has been made and adopted officially in accordance with Title 15.2, Chapter 22, Article 3 of the *Code of Virginia*. A land use consistent with the land use plan means a use that is consistent with areas of land use zones depicted on a map that is part of the land use plan, or that directly supports or is generally consistent with stated land uses, natural resources, conservation or historic preservation objectives, goals or standards of the land use plan.

The owner shall certify that the real estate (minimum of twenty acres) is devoted to one of the following uses:

- a. preserved as a park or for recreational purposes YES \_\_\_\_\_ NO \_\_\_\_\_
- b. conservation of land and other natural resources YES \_\_\_\_\_ NO \_\_\_\_\_
- c. conserving floodways YES \_\_\_\_\_ NO \_\_\_\_\_
- d. conserving historic and scenic resources YES \_\_\_\_\_ NO \_\_\_\_\_
- e. agriculture, horticulture or forest use YES \_\_\_\_\_ NO \_\_\_\_\_

\_\_\_\_\_ acres of this parcel is in an open space contract with Albemarle County

This contract is for \_\_\_\_\_ Years and expires in \_\_\_\_\_ month, \_\_\_\_\_ year

**NOTICE:**

If this parcel is **LEASED** or **RENTED**, please furnish the following information:

\_\_\_\_\_  
Name of Lessee

\_\_\_\_\_  
Phone Number

Number of acres involved in the leasing and/or renting property. \_\_\_\_\_

Amount of rent/income or crop value received for the immediate past year. \$ \_\_\_\_\_

**CERTIFICATION**

I/We further certify that all land for which use taxation is requested meets all requirements of applicable County ordinances and of the uniform standards prescribed by the Commissioner of Agricultural and Consumer Services, the State Forester, and/or the Director of the Department of Conservation and Recreation. I/We declare under penalty 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 the Farm Service Agency and the State Forester to provide information to the proper authorities for the purpose of administering the Land Use Program. I/We agree to allow County real estate assessors to inspect the property described in this application as authorized in Virginia Code Sections 58.1-3233 and 58.1-3280.

\_\_\_\_\_  
Print Name                                      Owner/Authorized Signature                                      Company (if applicable)                                      Date                                      Daytime Phone Number

\_\_\_\_\_  
Print Name                                      Owner/Authorized Signature                                      Company (if applicable)                                      Date                                      Daytime Phone Number