

LAND USE ASSESSMENT REVALIDATION **FREQUENTLY ASKED QUESTIONS**

What is Land Use Revalidation?

Revalidation is required to verify that all property in the Land Use Assessment Program is being used according to qualifying standards. Revalidation will ensure integrity in the Program for all citizens of the County.

What are the qualifying standards for Land Use Assessment?

The standards vary depending on the category sought. For all categories, the owner must use the best management practices to protect soil and water quality. The basic production standards are as follows:

AGRICULTURE – The property must be dedicated to the production of plants/plant products and/or animals/animal products that are useful to man and are primarily for commercial sale. Products include typical field crops such as hay, grains, corn, soybeans, and Christmas trees and animals such as cattle, swine, poultry, equine, etc. Horses kept for pleasure and not in a commercial use (such as boarding, breeding, or training) do *not* qualify.

HORTICULTURE – The property must be dedicated to the production of fruits, nuts or berries that are useful to man and are primarily for commercial sale. Vineyards generally qualify under Horticulture.

FOREST – A Forest Plan prepared by a professional forester or an owner's written commitment must be provided to qualify for Forest use. All forest land is classified as either Productive or Non-Productive.

Productive Forest Land has well distributed, commercially valuable trees. The land must be growing a commercial forest crop that is physically accessible for harvesting when mature. The ultimate goal is to harvest the trees when mature and economically feasible.

Non-Productive Forest Land is not capable of growing a crop of industrial wood because of outcrops of rock, shallow soil, excessive steepness or other conditions that would prohibit the growth and harvesting of a crop of trees suitable for commercial use. The property will qualify if best management practices are used.

OPEN SPACE – The property must be consistent with the land use plan of the County and support conservation of natural resources, conservation of scenic/historic resources objectives, floodways or aid in the shaping of the character, direction and timing of community development for the public interest. The property must be subject to either:

- 1) a Conservation Easement with a public body,

- 2) a Agricultural or Forest District, or
- 3) an Open Space Agreement with the County

What do I have to do to revalidate my property in Land Use Assessment?

The form has separate sections for Agriculture, Horticulture, Forest and Open Space. Those revalidating Agriculture or Horticulture uses may complete those sections of the form OR provide documentation that relate to your qualifying use. All of a property's owners must sign the form. Those revalidating Forest use must provide a Forest Management Plan or Owner's Commitment. Those revalidating Open Space must check the appropriate use the property is devoted to. Incomplete forms will not be accepted for Revalidation.

What is acceptable documentation to show a qualifying use?

You may provide information in the table or provide Federal tax forms such as a 1040F - Farm Expense and Income, 4385 - Farm Rental Income and Expense, 1040E - Cash Rent for Agricultural Land, and 1040C - Business Profit and Loss, and receipts from the sale of qualifying products are acceptable.

How do I show a qualifying use if a farmer or someone else uses my land?

While the property owner is ultimately responsible for the revalidation, a property's user(s) may also provide the documentation or complete the appropriate section of the Revalidation Form. The Revalidation Form includes a space to identify a tenant or lessee.

Can bartering be used instead of a cash lease to use my property?

Yes, as long as the property is used in a qualifying manner, bartering for goods or services is allowed. The property's user(s) must provide the documentation or complete the appropriate section of the Revalidation Form.

Must I have income for every year to revalidate?

No. You or whoever uses the land should average a \$1,000 of gross income over a three-year period to show a bona fide operation. If you average less than \$1,000, the County Assessor will review the circumstances of your situation to determine if the property continues to qualify for the Program.

Am I required to produce a crop every year?

No. A property can be fallow for a reasonable time to improve soil quality. The property owner should take steps to improve the soil quality if no crop is produced.

How many acres do I need to qualify for Land Use Assessment?

The acreage requirements vary by category. Agriculture and Horticulture require five acres in use to qualify. Forestry and Open Space require 20 acres in use to qualify.

I own six acres of Agricultural land but only produce a crop on three acres. Do I meet the minimum acreage requirement?

No. The minimum acreage requirement is met only if land is in production or otherwise qualified. Merely owned acreage is not the determining factor. Land being used is the determining factor.

Why do I need a professional forest management plan or owner's commitment?

The forest management plan or commitment is the detail of how you will meet the standards for Forest Use. It outlines when you should harvest and what steps you need to take between harvests to produce a commercial crop of forest products. The Assessor's Office will review the goals and objectives of plans or commitments to ensure they meet qualifying standards.

How will the Assessor's Office verify what I put on the Revalidation Form is accurate?

Properties will be inspected onsite to verify the accuracy of the information provided on the Revalidation Form.

What will happen if I can not or do not revalidate my Land Use Assessment?

State law require the assessment of Roll Back taxes, which are the deferred taxes for the previous five years plus interest at 10% per year. In addition, the current year assessment changes from use value to fair market value.

Are there any exceptions for hardship or conditions beyond my control?

Every situation is different. Generally there are no exceptions unless an emergency situation is declared by the Governor.

If I disagree with the decision of the Assessor's Office, do I have any appeal rights?

Yes. Disagreements over the assessed value may be appealed to the local Board of Equalization. In determining a property's qualification for use-value taxation, the Assessor may request an opinion from the Director of the Department of Conservation and Recreation, the State Forester or the Commissioner of Agriculture and Consumer Services. An aggrieved party may appeal to the Circuit Court.

Do these questions cover everything a property owner needs to know about Land Use Assessments?

No. It would be impossible to cover every aspect of the Land Use Assessment Program. A number of documents are available online or upon request from the Assessor's Office, including:

- the applicable sections of the Code of Virginia (<http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+TOC5801000003200000000000>) and County Ordinances (http://www.albemarle.org/upload/images/forms_center/departments/county_attorney/forms/Albemarle_County_Code_Ch15_Taxation.pdf),
- the Manual of the State Land Evaluation Advisory Committee (SLEAC) (<http://usevalue.agecon.vt.edu/myweb3/Procedures/SLEAC%20Manual%202003.pdf>), and
- various opinions of the Attorney General and SLEAC.

Is help available if I have question or need assistance in completing the form?

Yes. Staff in the County Assessor's Office is available to answer questions or clarify what is needed to revalidate Land Use Assessments. Normal business hours are 8:00 a.m. to 5:00 p.m. Monday through Friday. Extended office hours and open houses at various locations in the County will be announced on the web at www.albemarle.org and in the local press at a later date. Please contact us at:

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