

Land Use Tax: Assessment Standards

Standards for Classification of Real Estate As Devoted To Forest Use Under The Virginia Land Use Assessment Law

Under the authority of 58.1-3229, et. seq. of the Code of Virginia, the State Forester adopts these Standards for Classification of Real Estate as Devoted to Forest Use Under the Special Assessment for Land Preservation to:

1. Encourage the proper use of real estate in order to assure a readily available source of agricultural, horticultural and forest products, and of open space within reach of concentrations of population.
2. Conserve natural resources in forms that will prevent erosion.
3. Protect adequate and safe water supplies.
4. Preserve scenic natural beauties and open spaces.
5. Promote proper land-use planning and the orderly development of real estate for the accommodation of an expanding population.
6. Promote a balanced economy and ease/lessen the pressure, which force the conversion of real estate to more intensive uses...

According to the specific authority and responsibility conveyed by 58.1-3230, 58.1-3233 and 58.1-3240, the State Forester is directed to provide a statement of the standards, which shall be applied uniformly throughout the state to determine if real estate is devoted to forest use. After holding public hearings, pursuant to the Administrative Process Act (9-6.14:1 et.seq. of the Code of Virginia) the statement shall be sent to the Commissioner of Revenue and the duly appointed assessor of each locality adopting an ordinance in compliance with Article 4 of Chapter 32 of Title 58.1 of the Code of Virginia.

1. Technical Standards for Classification of Real Estate Devoted to Land Use.

- A. The area must be a minimum of twenty acres and must meet the following standards to qualify for forestry use.
- B. **PRODUCTIVE FOREST LAND.** The real estate sought to be qualified shall be devoted to forest use, which has existent on it, and well distributed, commercially valuable trees of any size sufficient to compose at least 40% normal stocking of forest trees, as shown in Table 1. Land devoted to forest use that has been recently harvested of merchantable timber, is being regenerated into a new forest and not currently developed for nonforest use shall be eligible. To be qualified the land must be growing a commercial forest crop that is physically accessible for harvesting when mature.

C. **NON-PRODUCTIVE FOREST LAND.** The land sought to be qualified is land devoted to forest use but which is not capable of growing a crop of industrial wood because of inaccessibility or adverse site conditions such as steep outcrops of rock, shallow soil on steep mountain sides, excessive steepness, heavily eroded areas, coastal beach sand, tidal marsh and other conditions which prohibit the growth and harvesting of a crop of tree suitable for commercial use.

D. **DEFINITIONS**

1. **TREE.** A tree is single woody stem of a species presently or prospectively suitable for commercial industrial wood products.

2. **STOCKING.** Stocking is the number of trees three inches and larger in diameter breast high (d.b.h. - a point on the tree trunk outside bark 4 1/2 feet from ground level) required to equal a total basal area (b.a. is the area in square feet of a cross section of a tree at d.b.h.) of 75 square feet per acre, or where such trees are not present, there shall be present tree seedlings, or tree seedlings and trees in any combination sufficient to meet the 40% stocking set forth in Table 1.

2. **Conservation of Land Resources, Management and Production, and Certification.**

A. To qualify for forest use, the owner shall certify that the real estate is being used in a planned program of timber management and soil conservation practices which are intended to:

1. Enhance the growth of commercially desirable species through generally accepted silvicultural practices.

2. Reduce or prevent soil erosion by Best Management Practices such as logging road layout and stabilization, streamside management zones, water diversion practices and other Best Management Practices which prevent soil erosion and improve water quality.

B. Certification of intent by the owner can be shown by:

1. A signed commitment to maintain and protect forestland by documenting land-use objectives to include methods of resource management and soil and water protection or,

2. Submitting a plan prepared by a professional forester.

3. **Opinions**

Section 58.1-3240 of the Code of Virginia authorizes a local assessing office to request an opinion from the State Forester determining whether a particular property meets the criteria for forest use. The request should be in writing describing the situation in question. Maps, photos or other pertinent information should accompany the request. The State Forester may hold a hearing or arrange for an onsite inspection by a Department official, the applicant and the local assessing officer. The State Forester will issue his/her opinion as quickly as possible after all necessary information has been received. An appeal of any opinion that does not comply with these standards may be taken as provided 58.1-3240 of the Code of Virginia.

Table 1
 Minimum Number of Trees Required Per Acre to Determine
 30 Square Feet of Tree Basal Area of 40%
 Stocking for Classification as Forest Land

D.B.H. Range	D.B.H. in 2" Classes	Basal Area Per Tree	Per Acre	Per 1/5 Acre	Per 1/10 Acre
up to 2.9"	Seedlings		400	80	40
3.0-4.9"	4	0.0873	400	80	40
5.0-6.9"	6	0.1964	153	31	15
7.0-8.9"	8	0.3491	86	17	8
9.0-10.9"	10	0.5454	55	11	5
11.0-12.9"	12	0.7854	38	8	4
13.0-14.9"	14	1.0690	28	6	3
15.0" +	19+	1.3963	21	4	2

- NOTE
- (a) area 1/5 acre; circle, diameter 105 1/4"; square 93 1/4" per side
 - (b) area 1/10 acre; circle, diameter 74 1/6"; square 66'
 - (c) Number of seedlings present may qualify on a percentage basis; Example, 100 seedlings would be equivalent of 7.5 square feet of basal area (25% X 30 = 7.5).
 - (d) Seedlings per acre are based on total pine and hardwood stems. Where intensive pine management is practiced a minimum of 250 well distributed loblolly or white pine seedlings will qualify.