



Land Use Value Assessment Program

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

- ❖ **AGRICULTURAL:** When devoted to the bona fide production for sale of plants and animals useful to man under uniform standards prescribed by the Commissioner of Agriculture and Consumer Service, 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. Requiring 5 acres minimum in agriculture use. Land must be zoned agricultural and be in qualifying production for 5 consecutive years prior to application for land use assessment. A five year history for the property must be provided showing the number of acres in production, the types of crops, and the average yield per acre along with verification of production for sale. To continue to qualify: one or more of the following must be provided with land use revalidation forms:
 1. Federal tax form (1040f) farm expenses & income, (4835) farm rental income & expenses, or (1040e) cash rent for agricultural land
 2. Receipts showing gross sales averaging more than \$1000 annually over the previous 3 years
 3. The name and complete mailing address of the person who farms the property (if someone other than the property owner)

- ❖ **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 Commissioner of Agriculture and Consumer Services, or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to soil conservation

program under an agreement with an agency of the federal government.
Requiring 5 acres minimum.

- ❖ **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 State Forester. Requiring 20 acres minimum in forest use. A forest plan is required on properties in the forest classification.

- ❖ **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 the public interest and consistent with the local-use plan under uniform standards prescribed by the Director of the Department of Conservation and Recreation. Requires 5 acres minimum in Open Space use unless the local ordinance specifies otherwise.

Property owners must submit an application on the basis of a use assessment to the Commissioner of the Revenue at least sixty-days preceding the tax year for which such taxation is sought.

The applicant must furnish proof of all prerequisites to use valuation and assessment, such as proof of ownership, description, areas, uses, and production. The applicant must furnish the name of a bona fide farmer when agricultural property is not farmed by the owner of the property. A forest plan is required on properties in the forest classification.

Whenever land which has qualified for the assessment and taxation according to use has changed the owner of the land may be subject to the roll-back tax as provided been converted to a non-qualifying use or rezoned to a more intensive use at the request in section 58.1-3237(D) of the State Code of Virginia.

There is a \$10.00 fee charged for each parcel that meets the criteria for the land use program the first year. In the event of a change in use, acreage, or zoning, including change in ownership the property owner must report such change to the Commissioner of the Revenue within sixty days of said change.

The land use values in Caroline County are currently:

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|---------------|------------------|
| Agricultural | \$750 per acre |
| Forest | \$550 per acre |
| Horticultural | \$1,000 per acre |
| Open Space | \$1,000 per acre |

A revalidation form must be completed each year prior to November 1 in order to verify land is in compliance with the program.

For assistance with the Land Use Program contact:

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