

INFORMATION REGARDING LAND USE VALUE ASSESSMENT

Upon making proper application, each parcel of land located in an Agricultural and Forestal District may qualify for assessment according to its use as set forth in Article 4, Chapter 32, Title 58.1, Code of Virginia, Ann. The State Land Evaluation Advisory Committee suggests land values based on the use value by soil conservation service land capability classification and index value. These suggested values are provided for agricultural, horticultural, forestal and open space acreage.

The Fairfax County Department of Taxation receives information pertaining to the soils index and the number of acres in timber. This information is utilized to classify the soils productivity for the use value estimate. Improvements are valued according to their contribution to the property under land use assessment. A Fair Market Value (FMV) is also estimated for all parcels. The FMV becomes significant if the district is changed or withdrawn. The difference in taxes between the Use Value and the FMV is the basis for which "roll back" taxes are levied.

APPLICATION PROCEDURES FOR LAND USE VALUE ASSESSMENT

1. The attached Land Use Assessment application must be filed with the Department of Taxation in accordance with Title 58.1-3234 of the Code of Virginia, Ann. Applications must be filed not less than 60 days prior to the tax year for which such taxation is sought; or in any year in which a general reassessment is being made the property owner may file not later than thirty days following the notice of increase in assessment mailed in accordance with 58.1-3330. For example, for land use value to be considered for tax year 1998, the property owner must apply prior to November 1, 1997 or not later than April 30, 1998. For use value to be effective for tax year 1998, the Board of Supervisors must establish the Agricultural and Forestal District during 1998.
2. In addition to completing application forms at the Department of Taxation, an application fee must be paid to the Office of Finance. The application fee is: \$100.00 for the first 25 acres plus \$1.00 for each acre in excess of 25 acres. The Office of Finance certifies to the Supervisor of Assessments that there are no outstanding taxes due on the properties and that all fees have been paid.
3. In addition to the above, proof of ownership and the description of the area, uses, and production must be provided. In most cases, the information submitted to the Office of Comprehensive Planning in support of establishing the A & F District is sufficient proof. However, the Department of Taxation may request additional data if deemed necessary.



**AGRICULTURAL OR FORESTAL DISTRICT APPLICATION
 FOR TAXATION ON THE BASIS OF LAND USE ASSESSMENT**

Use separate application for each parcel

MAP REFERENCE			
PLAT NO.	SUBD.	BLK.	PARCEL

DATE:	
OWNERS OF RECORD:	
PROPERTY ADDRESS:	
MAILING ADDRESS:	
TELEPHONE NO.: (H) ()	(W) ()

INSTRUCTIONS FOR LAND USE ASSESSMENT APPLICATION FORM

- GENERAL QUALIFICATIONS** - The total minimum acreage required for an agricultural or forestal district in Fairfax County is 20 acres. In addition the following criteria must be met:
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 Services, 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. Requires 15 acres minimum in agricultural use.
FOREST OR FORESTAL USE: is defined as the use for tree growth in such quantity and so spaced and maintained as to constitute a forest area under standards prescribed by the Director of the Department of Conservation and Economic Development of the State of Virginia pursuant to the authority set out in Section 58.1-3240 of the Code of Virginia Amended, including the standing timber and trees thereon. Requires 20 acres minimum in forest use (Section 58.1-3233).
- FILING DATE:** It is requested that property owners submit an application on the basis of a use assessment to the Real Estate Division Director, Department of Tax Administration at least 60 days preceding the tax year for which such taxation is sought. (i.e., November 1), but in no case later than 30 days following the Notice of Change in Assessment. Notices are mailed in March each year.
- PROOF OF QUALIFICATIONS:** The applicant must furnish, upon request of the local assessing officer, proof of all prerequisites to use valuation and assessment, such as proof of ownership, description, area, uses, and production. In most cases, the information supplied to the Office of Comprehensive Planning in support of establishing the A & F District is sufficient prerequisite proof. However, the Department of Tax Administration reserves its right to request supplemental data, if needed.
- FEES:** An application fee and/or reapplication fee of \$100 for the first 25 acres, plus \$1.00 for every acre above 25, shall accompany each application. Fees must be paid no later than the filing requirements set forth in item 2 above. Please note that the Office of Comprehensive Planning requires a separate application and fee.

**APPLICATIONS AND FEES FOR LAND USE ASSESSMENT SHOULD BE SUBMITTED TO:
 DEPARTMENT OF TAX ADMINISTRATION, REAL ESTATE DIVISION.
 MAKE CHECKS PAYABLE TO: COUNTY OF FAIRFAX. FEES ARE NON-REFUNDABLE.**

QUALIFICATION STANDARDS

If you cannot answer "Yes" to one of the following questions, do not complete the remaining part of this form.

- Agricultural Use: No. of Acres** _____
- Has the real estate been devoted, at least five (5) consecutive previous years to the production for sale of plants and/or animals, or to the production for sale of plant or animal products useful to man; or devoted to another qualifying use? Yes No
 - If the answer to question 1 is no, has the real estate been converted to agricultural use to expand or replace production enterprises existing on other tracts of real estate owned by the applicant? Yes No
 - Has field crop production been primarily for commercial purposes and has the average yield of each crop been equal to at least one-half of the County average for the past three (3) years? Yes No
- Forest Use: No. of Acres** _____
- Is the real estate devoted to forest use and have existent on it, and well distributed, commercially valuable trees of any size sufficient to compose at least 40% normal stocking of forest trees, or formerly having such tree cover, and not currently developed for non forest use? Yes No

AND USES: NUMBER OF ACRES OF EACH USE (ESTIMATES ONLY)

_____ homesite _____ crop _____ pasture _____ orchard _____ forest

ASSESSMENT - MAJOR (Transmission, gas lines, oil lines)

	ACRES (estimate)	UTILITY OR COMPANY	REMAINING YEARS TO RUN
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____

FLOOD PLAIN -- 100 YEAR -- NUMBER OF ACRES: _____

STRUCTURES (list below all buildings; attach additional pages if necessary)

- TYPES:** Main dwelling, tenant dwellings, dairy barn, barns, milkhouse, grain storage, corn cribs, stables, hog house, poultry houses, silos, machine sheds, storage sheds, open sheds, others.
- SIZE:** Square foot area or dimensions (if unknown estimate).
- AGE:** In years or year built.
- CONDITION:** Excellent, good, fair, poor, bad.

	TYPE	SIZE	AGE	CONDITION
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____
7.	_____	_____	_____	_____
8.	_____	_____	_____	_____
9.	_____	_____	_____	_____
10.	_____	_____	_____	_____

IMPORTANT -- CHANGE IN USE -- IMPORTANT

- a) Whenever land which has qualified for valuation and assessment according to use has been converted to another use, that land is subject to additional taxes and interest pursuant to provisions of article 4, chapter 32, title 58.1.
- b) In the event of a change in use or subdivision, the property owner must report such to the Director, Department of Tax Administration within 60 days of said change.

§58.1-3238, Penalties--Any person failing to report properly any change in use of property for which an application for use taxation had been filed, shall be liable for all such taxes, in such amounts and at such times as if he had complied herewith and assessments had been properly made, and he shall be liable for such penalties and interest thereon as may be provided by ordinance. Any person making a material misstatement of fact in any such application shall be liable for all such taxes, in such amounts and at such times as if such property had been assessed on the basis of fair market value as applied to other real estate in the taxing jurisdiction, together with interest and penalties thereon, and he shall be further assessed with an additional penalty of one hundred per centum of such unpaid taxes.

AFFIDAVIT

(we) the undersigned, certify that all land for which use taxation is requested, meets all the requirements of the uniform standards prescribed by the Commissioner of Agriculture and Consumer Services, the Director of the Department of Conservation and Economic Development and the Commission of Outdoor Recreation, and has been approved or is pending approval by the Agricultural and Forestal District's Advisory Committee. I (we) declare under penalties 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 to the Soil Conservation Service to provide information on Land Capability Classes to the proper authorities for the purpose of administering the land use ordinance.

SIGNATURE:

Signed _____ Date _____
 Owners(s) If Corporation, give Corporation name and title of person signing

Signed _____ Date _____
 Owners(s) If Corporation, give Corporation name and title of person signing

NOTE: Failure to obtain signatures of all parties owning an interest in this real estate constitutes a material misstatement of fact.