



APPLICATION FOR TAXATION ON THE BASIS OF A LAND USE ASSESSMENT

- A single application shall be filed for each line (parcel) on the land book. Multiple classifications may be included per application.
- Each application has a \$25 filing fee. All fees are non-refundable.
- **Application will not be accepted if there are delinquent taxes on this parcel.**

County, City or Town: _____
 District, Ward or Borough: _____
 Owner (s) Name Appearing on Land Book:

 Mailing Address: _____

 Telephone Number: _____
 Email address: _____

OFFICE USE ONLY

Application No.: _____ Year: _____
 Type Application: New _____ Split: _____
 Fee: \$ _____ Taxes Verified: _____
 Parcel ID: _____
 No. of Acres: _____ Zoning: _____
 Description: _____

 Date Application Must Be Returned By: _____
 Official Processing Application: _____

QUALIFYING USES

I. Agricultural Use: No. of Acres _____

Is this real estate devoted to the bona fide production for sale of plants and animals, or products made from such plants and animals on the real estate, that are useful to man or devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to soil and water conservation programs under an agreement with an agency of the state or federal government under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services in accordance with the Administrative Process Act? Requires 5 acres minimum..... **Yes _____ No _____**

Requires proof of qualifications, see page 2 for examples or contact the Assessor’s Office.

1. What field crops are being produced to qualify this parcel of real estate under the agriculture standards?
 Hay ___ Corn ___ Soybeans ___ Alfalfa ___ Other _____
2. How many of the following animals were on the real estate the previous year? How many months?
 Cattle ___ Horses ___ Sheep ___ Swine ___ Chickens ___ Turkeys ___ Other _____
3. Is the land leased or rented?..... **Yes _____ No _____**
 If so, provide the farmer’s name, contact information, and contract terms:

II. Horticulture Use: No. of Acres _____

Is this real estate devoted to the bona fide production for sale of fruits of all kinds, including grapes, nuts, and berries; vegetables; nursery and floral products; and plants or products directly produced from fruits, vegetables, nursery and floral products, or plants on such real estate or devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil and water conservation program under an agreement with an agency of the state or federal government under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services in accordance with the Administrative Process Act (§ 2.2-4000 et seq.)? Requires 5 acres minimum. **Yes _____ No _____**

Requires proof of qualifications, see page 2 for examples or contact the Assessor’s Office.

III. Forest Use: No. of Acres _____

Is this real estate 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? Requires 20 acres minimum in forest use. **Yes _____ No _____**

Requires Forestry Management Plan or submitted Landowner’s Forest commitment of use.

NONQUALIFYING USES

How many acres are devoted to home sites*, business, dwellings, personal gardens, unused fields, conservation easements, etc.?

*A minimum of a one-acre home site is standard in the program.....**No. of Acres _____**

Description of unqualified areas: _____

ADDITIONAL REQUIREMENTS

Proof of qualifications – The applicant must furnish upon request of the local assessing officer, proof of all qualifications for use valuation and assessment, i.e., an FSA Farm #, sales receipts, farmer contracts, submitted tax forms, Forestry Management Plans

Businesses and Trusts - Authorized signatories will need to be verified by the Assessor’s Office. Business entities shall provide an operating agreement and/or list of officers. Properties involved in an estate or trust may have forms submitted by the executor or trustees with proper documentation.

Revalidations – Once a parcel has been approved into the Land Use Program for Special Assessment, applicants must file an annual Land Use Revalidation form per parcel to the Assessor’s Office to remain in the program for the next tax year. Revalidation forms will be mailed out by the Assessor’s Office September 1st of each year. These forms will be due by November 1st; revalidation forms may be accepted after this period with a late fee. Failure to submit a revalidation will result in the removal from the program.

IMPORTANT – CHANGE IN USE, ACREAGE OR ZONING – ROLL BACK TAXES AND PENALTY

- (a) Whenever land which has qualified for assessment and taxation according to use has been converted to a non-qualifying use or rezoned to a more intensive use at the request of the owner or his agent, that land is subject to the roll-back tax as provided in section 58.1-3237 (D).
- (b) In the event of a change in use, acreage, or zoning, the property owner must report such change to the Assessor’s Office within **sixty 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 value taxation had been filed shall be liable for all such taxes in such amount 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 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. If such material misstatement was made with the intent to defraud the locality, he shall be further assessed with an additional penalty of 100% of such unpaid taxes.

FOR YOUR INFORMATION

- You must file a new application whenever there is a change in ownership, acreage, or a change in use.
- Should the property transfer ownership, it is the responsibility of the current property owner to inform any new owners of the property’s involvement in the Special Assessment Land Use Program and any potential roll-back tax liabilities they may incur.
- Real Estate taxes must not become delinquent, or the property will be removed from the Special Assessment Land Use Program.

AFFIDAVIT

I/We, the undersigned, certify that all land for which use taxation is requested, meets all requirements of the uniform standards prescribed by the Commissioner of Agriculture and Consumer Services, the Director of the Department of Conservation and Recreation, and the State Forester. 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 Farm Service Agency and the Division of Forestry to provide information to the proper authorities for the purpose of administering the Special Assessment Land Use Program. I/We agree to allow employees of Goochland County’s Assessor office to inspect the property described in this application as authorized in the Code of Virginia, Article 4, Chapter 32 of Title 58.1 – 3230 and 58.1 – 3280.

******All persons having an interest in the property MUST sign.******

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

Owner’s Name (Print)	Owner’s Name (Signature)	Date
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Notary Public

STATE OF: _____:

CITY/COUNTY OF _____:

On this _____ day of _____, 20____, the foregoing document

was acknowledged and signed before me, by _____.

Notary Public

Notary registration number: _____

My commission expires: _____

SEAL

ADDITIONAL OWNERS

[Please Print]

[Signature]

STATE OF: _____:

CITY/COUNTY OF _____:

On this _____ day of _____, 20____, the foregoing document

was acknowledged and signed before me, by _____.

Notary Public

Notary registration number: _____

My commission expires: _____

SEAL

[Please Print]

[Signature]

STATE OF: _____:

CITY/COUNTY OF _____:

On this _____ day of _____, 20____, the foregoing document

was acknowledged and signed before me, by _____.

Notary Public

Notary registration number: _____

My commission expires: _____

SEAL

[Please Print]

[Signature]

STATE OF: _____:

CITY/COUNTY OF _____:

On this _____ day of _____, 20____, the foregoing document

was acknowledged and signed before me, by _____.

Notary Public

Notary registration number: _____

My commission expires: _____

SEAL