

**LU-1**

**Application For Taxation  
On The Basis Of A Land Use Assessment**

**Real Estate Appraisal**

- A single application prepared in triplicate shall be filed for each line on the land book.
- More than one classification may be included on the one application.
- Application will not be accepted if there are delinquent taxes on this parcel.

**Office Use Only**

County, City or Town			Application No.		Year
District, Ward or Borough			Type Application <input type="checkbox"/> New <input type="checkbox"/> Split		Fee \$
Owner(s) Name Appearing on Land Book			Map No.		No. of Acres
Mailing Address			Description		
City			State	ZIP Code	
Telephone Number			Date Application Must Be Returned By		Official Processing Application

**Qualifying Uses**

**1. General Qualifications**  
Land may be eligible for special valuation and assessment when it meets the following criteria:

**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 (§ 2.2-4000 et seq.)? Requires 5 acres minimum. ....  Yes     No

1. What field crops are being produced to qualify this parcel of real estate under the agricultural standards?  
Hay \_\_\_\_\_ Corn \_\_\_\_\_ Soybeans \_\_\_\_\_ Alfalfa \_\_\_\_\_ Other \_\_\_\_\_

2. How many of the following animals were on the real estate the previous year? How many months? \_\_\_\_\_  
Cows \_\_\_\_\_ Horses \_\_\_\_\_ Sheep \_\_\_\_\_ Swine \_\_\_\_\_ Chickens \_\_\_\_\_ Turkeys \_\_\_\_\_ Other \_\_\_\_\_

**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

**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

**IV. Open Space Use:** ..... No. of Acres \_\_\_\_\_  
Is this real estate 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 for the public interest and consistent with the local land-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. ....  Yes     No

**Additional Requirements**

**2. Filing Date**  
Property owners must submit an application on the basis of a use assessment to the local assessing officer at least sixty days preceding the tax year for which such taxation is sought. In any year in which a general reassessment is being made such application may be submitted until thirty days have elapsed after the notice of increase in assessment is mailed.

**3. Late Filing**  
The governing body, by ordinance, may permit applications to be filed within no more than sixty (60) days after the filing deadline specified upon the payment of a late filing to be established by the governing body.

**4. 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, areas, uses, and production.

**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 local Commissioner of the Revenue, or other assessing officer, within sixty days of said change.

**Majority Owner or All Owners Must Sign**

**Majority Owner**

I, the undersigned owner of a majority interest in an undivided parcel, certify that this revalidation application and any attachments have been examined and are true and correct to the best of my knowledge.

Date: \_\_\_\_\_

Owner's Signature: \_\_\_\_\_

**All Owners**

This is to certify that I/we wish to revalidate my/our Land Use application for the year .

We, the undersigned, certify that this revalidation application and any attachments have been examined and are true and correct to the best of our knowledge.

Date: \_\_\_\_\_

Owner's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Owner's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Owner's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Owner's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Owner's Signature: \_\_\_\_\_

**§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.

Do Not Write In This Space

**Land Use Calculations**

**Agricultural**

Soil Capability Class	Number of Acres	Rate Per Acre	Appraised Use Value
I			
II			
III			
IV			
V			
VI			
VII			
Tobacco			
Peanuts			
<b>Totals</b>			\$
Open Space			
<b>Total</b>			\$

**Horticultural (Includes the value of nursery stock and orchard trees.)**

Type of Use (i.e. apple, peach, etc.)	Soil Capability Class	Number of Acres	Rate Per Acre	Appraised Use Value
<b>Total</b>			<b>Total</b>	\$

**Forest (includes the value of standing timber trees)**

Site Index Grouping	Number of Acres	Rate Per Acre	Appraised Use Value
Excellent			
Good			
Fair			
Non-Prod.			
<b>Total</b>			<b>Total</b>

**Recapitulation**

Qualifying Land (Use Value Appraisals)	Acres	Use Value
Agricultural		\$
Horticultural		\$
Forest		\$
Open Space		\$
<b>Total Qualifying Acreage</b>		<b>Total Use Value Qualifying Land</b> \$
Nonqualifying Land (Fair Market Value)	Acres	Fair Market Value
Farm House Acreage		\$
Other Nonqualifying Acreage		\$
<b>Total Nonqualifying Acreage</b>		<b>Total Fair Market Value Nonqualifying Land</b> \$
<b>Grand Total Acreage Qualifying and Nonqualifying</b>		<b>Grand Total Land Assessment Qualifying and Nonqualifying</b> \$

**Assessed Use Value Of Qualifying And Nonqualifying Real Estate**

Land	\$
Bldgs.	\$
<b>Total</b>	\$