

## INSTRUCTIONS

1. **GENERAL QUALIFICATIONS** – 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 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. Requiring a 5 acre minimum in agricultural use

**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 a soil conservation program under an agreement with an agency of the federal government. Requiring a 5 acre 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 a 20 acre minimum

**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 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. A ten (10) acre minimum in open space is required. Open space also requires an agreement that must be completed, approved by the Board of Supervisors, and recorded before admittance into the program. Virginia state code requires a minimum of 4 years and up to a maximum of 10 years for all open space agreements. The owner agrees to pay the cost of recordation, if any.

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.
5. **DELINQUENT TAXES** - If on April 1 of any year the taxes for any prior year on any parcel of real property which has a special assessment as provided for in this article are delinquent, the treasurer shall forthwith send notice of that fact and the general provisions of this section to the property owner by first-class mail. If, after the notice has been sent, such delinquent taxes remain unpaid on June 1, the treasurer shall notify the commissioner of the revenue who shall remove such parcel from the land use program. (Comp. 1974, ch. 23; Ord. eff. 1-1-78)

### **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.

Please see Fluvanna County Code article 4 sections 20-4-1 thru 10 at [www.fluvannacounty.org](http://www.fluvannacounty.org) for further information or call the Commissioner of the Revenue's office at (434) 591-1940.