

LOUDOUN COUNTY LAND USE ASSESSMENT APPLICATION

GOVERNMENT CENTER
1 Harrison St. SE 1ST Floor
Leesburg, VA 20175-3102

Robert S. Wertz, Jr., Commissioner of the Revenue
P O Box 8000, MSC 32, Leesburg, VA 20177-9804
Phone (703) 737-8557 Fax (703) 777-0263
trcor@loudoun.gov

LOUDOUN TECH CENTER
21641 Ridgetop Cir. Ste 100
Sterling, VA 20166-6597

A single application must be filed for each parcel. More than one use category may be filled in.
APPLICATION CANNOT BE ACCEPTED IF THERE ARE DELINQUENT TAXES ON THIS PARCEL.
Filing deadline is **November 1st**
Applications must be received by or mailed bearing a USPS postmark on or prior to the required deadlines.

Application Fee by November 1st: \$125.00 per parcel plus an additional \$1.00 per acre or portion thereof.
Late Filing between November 2nd and December 5th: Application Fee plus \$300.00 per parcel.

Cash, Checks, or Money Orders (payable to County of Loudoun) are accepted.

PARCEL OWNER(S) OF RECORD:	PARCEL IDENTIFICATION NUMBER/PIN:
MAILING ADDRESS:	PARCEL ADDRESS (IF DIFFERENT FROM MAILING):
TELEPHONE NUMBER(S):	EMAIL ADDRESS:

INELIGIBLE LAND

The Code of Virginia §58.1-3236 requires in determining the total area of real estate actively devoted to agricultural, horticultural, forest or open space use, there shall be included the land area under barns, sheds, silos, cribs, greenhouses, public recreation facilities and like structures, lakes, dams, ponds, streams, irrigation ditches and like facilities.

Land under tenant houses, occupied, as part of compensation, by full time employees in the farming operation should be included in the number of acres entering into the Land Use Assessment Program.

Ineligible land, which is land excluded from Land Use Assessment and assessed at fair market value, includes the area under houses, yards, personal gardens, driveways/roadways to houses, unused fields and any structure not related to the qualifying use.

If the total area of ineligible land is less than one acre, please attach a sketch including a description and the calculation utilized to arrive at the area of ineligibility.

It is the property owner's responsibility to report any change in use of a qualified property, including ineligible land, to the local assessing official within 60 days of such change.

STATEMENT OF USE AND PRODUCTION *For agricultural or horticultural production only*

The Standards for Classification require the real estate sought to be qualified must be devoted to the bona fide production for sale of: plants or animals useful to man; products that are useful to man and made from plants or animals produced on the real estate; fruit of all kinds, including grapes, nuts and berries; vegetables; nursery or floral products.

This parcel meets the Standards for Classification of real estate devoted to agricultural and horticultural use as described above. Circle one	Yes	No
--	------------	-----------

Describe the intended use for this parcel:

Complete the section(s) that apply to the property's qualifying land use

AGRICULTURAL USE

Is this real estate devoted to the bona fide production for commercial sale of plants and animals or plant and animal products useful to man or devoted to and meeting the requirements and qualification for payments from an agency of the federal government? Circle one.						Yes	No
What field crops are being produced to qualify this parcel of real estate?	Alfalfa	Barley	Corn	Hay	Soybeans	Other	
What is the average number of the following animals that were located on the real estate during the current year?	Alpacas	Chickens	Cows	Horses	Llamas	Other	
How many months were those animals located on this parcel?							
Total Parcel Acres:							
Agricultural Acres:							
Ineligible Acres:							
Description of Ineligible Acres:							

HORTICULTURAL USE

Is this real estate devoted to the bona fide production for sale of fruits of all kinds, vegetables, nursery and floral products or real estate devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with a government agency? Circle one.		Yes	No
What horticultural crops are being produced to qualify this parcel of real estate:			
Total Parcel Acres:			
Horticultural Acres:			
Ineligible Acres:			
Description of Ineligible Acres:			

FORESTRY

The Standards for Classification require the real estate sought to be qualified to meet the Standards for Productive and/or Nonproductive forest land.

Productive forest land must be growing a commercial forest crop that is physically accessible for harvesting when mature. The land must have existent on it, and well distributed commercially valuable trees as stated in the Standards for Production. Recently harvested forest land will qualify if it is being regenerated and is not developed into a non-forest use.

Nonproductive forest land is land devoted to forest use but which is not capable of growing a commercial crop of industrial wood due to inaccessibility or adverse site conditions.

To qualify, the property owner must submit a Forest Management Plan prepared by a professional forester. The plan must state or provide the following:

- Methods of Resource Management
- Methods of Water and Soil Protection
- How Fire Lane and/or Access Roads are Maintained
- Document Clearing of Brush or Removal of Dead or Diseased Trees
- Controlling Noxious Species and Weeds to Promote Growth of Commercially Desirable Tree Species

FORESTRY (CONTINUED)

An acceptable Forest Management Plan prepared by a professional forester must be supplied outlining the objectives necessary to qualify for Land Use Assessment with the first application. A new Forest Management Plan must be resubmitted every 12 years. Enter the completion date of the submitted Forest Management Plan for this parcel.

Date

Is this real estate devoted to forest use, including the standing timber and trees thereon, devoted to the growth in such quantity and so spaced and maintained as to constitute a forest area? Circle one.

Yes

No

Total Parcel Acres:

Forestry Acres:

Ineligible Acres:

Description of Ineligible Acres:

OPEN SPACE

To qualify in the Open Space category, the use of the property must be consistent with the local land use plan. It must support or be generally consistent with stated land uses, natural resource protection, scenic preservation or historical preservation objectives, goals or standards of the land use plan. Qualifying land may include floodways, waterways, submerged land, wetlands, marshes and similar properties; land for park or recreational uses operated not for profit; nature preserves, wildlife sanctuaries and arboretums. For profit golf courses may qualify if they are operated as a public service and have a park-like character normally associated with a country club. Commercial recreation or amusement places do not qualify.

See the GENERAL INFORMATION page for more details on the four types of Open Space Agreements

- Historic Resource Protection
- Scenic Resource Protection
- Protection of Farmland for Future Agricultural Use
- Achievement of Comprehensive Planning and Community Development Goals

This property qualifies for land use assessment in the Open Space Category for (circle one):

**Historic
Resource
Protection**

**Scenic
Resource
Protection**

**Protection of Farm
Land for Future
Agricultural Use**

**Achievement of
Comprehensive
Planning and
Community
Development Goals**

Please attach your Open Space Agreement.

Do you have a Permanent/Perpetual Open Space Easement (POSE)? Circle one.

Yes

No

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? Circle one.

Yes

No

Total Parcel Acres:

Open Space Acres:

Ineligible Acres:

Description of Ineligible Acres:

**CHANGE IN USE, ACREAGE OR ZONING
RESULTS IN ROLL-BACK TAXES/PENALTY**

- Whenever land that 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/her agent, the land is subject to the roll-back tax as provided for in the Code of Virginia §58.1-3237 and Section §58.1-3237.1.
- In the event there is a change to a non-qualifying use, acreage or zoning, the property owner must report the change to the Office of the Commissioner of the Revenue within sixty (60) days of the change.

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 Virginia Commissioner of Agriculture and Consumer Services, the Director of the Virginia Department of Conservation and Recreation, and the Virginia 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 accurate.

I/We certify that my/our questions regarding the Land Use Assessment Program have been answered to my/our satisfaction.

Owner's Initials: _____ I/We understand that as owner(s) of this property, I/we have a responsibility to maintain adequate and accurate records on the use and production history of this property and provide them when the renewal of my/our application is due.

Owner's Initials: _____ I/We understand that failure to supply the requested documentation could result in disqualification for Land Use Assessment.

I/We understand that by signing this application I/we give authorization for staff from the Office of the Commissioner of the Revenue to come onto the property during business hours to verify the information on this application and conduct compliance visits.

I/We certify that the information provided in this application is true and accurate. I/We further certify that I/we understand a material misstatement of fact could result in removal of the property from land use assessment and could result in liability for roll back taxes, penalties and interest as permitted by law.

Signature of Owner(s) or Corporate Officer:

Signatures of all parties owning an interest in this real estate:

NOTE: Failure to obtain signatures of all parties owning an interest in this real estate constitutes a material misstatement of fact pursuant to the Code of Virginia §58.1-3238.

Code of Virginia §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 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. If such material misstatement was made with the intent to defraud the locality, he shall be further assessed with an additional penalty of 100 percent of such unpaid taxes.

INSTRUCTIONS FOR COMPLETING THE LAND USE ASSESSMENT APPLICATION

To qualify property under the Loudoun County Land Use Assessment ordinance, an application must be submitted as required by Virginia Code and County Ordinances. Original applications must be received at least 60 days prior to the tax year for which such special assessment is sought. A separate application is required for each parcel. **All real estate taxes must be current before an application can be accepted.** When the filing date falls on a weekend or holiday the due date is the next business day.

APPLICATION PROCESS:

Every person making application for land use assessment must submit the following:

- Land Use Assessment Application
- Filing Fee(s)
- If Forestry use, a Forest Management Plan
- If Agricultural and Horticultural use, supporting documentation to validate the use and production.

The following is acceptable documentation that may be required with the application:

Profit or Loss from Farming - Form 1040 Schedule F	Farm Rental Income/Loss - Form 4835
Business Profit and Loss - Form 1040 Schedule C	Farm History Sales Receipts
Supplemental Income/Loss - Form 1040 Schedule E	Agreement with Federal or State Governments

FILING DATES AND FEES

- Filing Deadline: November 1 prior to the tax year that the Land Use Assessment is being requested
- Late Filing Deadline: November 2 to December 5 prior to the tax year that the Land Use Assessment is requested
- Application Fee: \$125.00 per parcel plus an additional \$1.00 per acre or portion thereof
- Late Filing Fee: \$300.00 plus the normal application fee of \$125.00 per parcel plus the additional \$1.00 per acre per parcel

Applications must be received by or bear a USPS postmark on or prior to the required deadlines. Cash, Checks or Money Orders made payable to County of Loudoun are accepted.

ASSISTANCE

Assistance is available either over the telephone, by email or in our office. In order to manage workloads and reduce waiting time for assistance, please call **703-737-8557** to schedule an appointment or to speak with a staff member.

GENERAL INFORMATION

In 1971, the General Assembly enacted a law permitting localities to adopt a program of special assessment for agricultural, horticultural, forest and open space lands. These laws are contained in Sections 58.1-3229 through 58.1-3244 of the Code of Virginia.

Loudoun County adopted the Land Use Assessment Program in 1973. The program provides for the deferral of real estate taxes when a property meets qualifying standards for agricultural, horticultural, forestry or open space uses. Assessed values under the program are generally lower than those at fair market value. The requirements of the program are contained in Chapter 848 of the Codified Ordinances of Loudoun County.

The purposes of the program are:

- Encourage the preservation and proper use of such real estate in order to assure a readily available source of agricultural, horticultural and forest products and of open spaces within the reach of concentrations of population.
- Conserve natural resources, which will prevent erosion, and to protect adequate and safe water supplies.
- Promote proper land-use planning and the orderly development of real estate for the accommodation of an expanding population, and;
- Promote a balanced economy and ameliorate pressures which force conversion of such real estate to more intensive uses and which are attributable in part to the assessment of such real estate at values incompatible with its use and preservation for agricultural, horticultural, forest or open space purposes.

While the Code of Virginia sets out the basic prerequisites for a landowner wishing to qualify for use-value assessments, it has assigned the responsibility for prescribing uniform standards for qualification to the Commissioner of Agriculture and Consumer

Services (agricultural and horticultural lands), the State Forester (forest lands) and the Director of the Department of Conservation and Recreation. To aid localities in arriving at use-value assessments, the law has established the State Land Evaluation Advisory Council (SLEAC). SLEAC is composed of these three departments plus the State Tax Commissioner and the Dean of the College of Agriculture and Life Sciences of Virginia Tech.

Standards for Classification

SLEAC publishes the Standards for Classification as required by the Code of Virginia Section 58.1-3236. These standards set forth the general and specific requirements to qualify a property for Land Use Assessment. The following summary is intended to be a general overview of the Standards for Classification. It does not take the place of the full text of the Standards.

Agriculture: To qualify, the property must be at least 5 qualifying acres, be devoted to the bona fide production for sale of plants or animals useful to man or products that are useful to man and made from plants or animals produced on the real estate. Generally accepted products include livestock, dairy, poultry, and aquaculture. Or the property may be devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil and conversation program under an agreement with an agency of the federal government.

Qualifying production includes the following:

- Field crops shall be primarily for commercial use and be devoted to the bona fide production of the sale of plants that are useful to man. Christmas trees are considered agricultural products.
- Livestock, dairy, poultry or aquacultural production must be primarily for commercial uses; the required gross income must be documented and shall have a minimum of one (1) animal unit for 12 months per five acres of open land. One animal unit is described as:

One Cow	Three Llamas
One Horse	Eight Alpacas
Five Sheep	Sixty Six Peacocks
Five Goats	Six Adult Emus
Five Swine	Freshwater Fish and Shellfish under controlled conditions for food.
Sixty Six Turkeys	Apiary Production requires at least two hives regardless of acreage. The area around the hives must be managed to provide an unrestricted flight path and should contain plants that can serve as food sources to promote honey production.
One Hundred Chickens	
One Hundred Other Fowl	

Horticulture: To qualify, the property must be at least 5 qualifying acres, be devoted to the bona fide production for sale of fruit of all kinds, including grapes, nuts and berries; vegetables; nursery or floral products. Or the property may be devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil and conversation program under an agreement with an agency of the federal government. Qualifying production includes the following:

- Fruits and Nuts
- Vegetables
- Nursery Products
- Floral Products

Note: The area planted or covered by greenhouses must meet the 5 acre minimum.

Forestry: To qualify, the property must be a minimum of 20 qualifying acres and must meet the Standards for productive or nonproductive forest land. Productive forest land is a commercial forest crop that is physically accessible for harvesting when mature. Nonproductive forest land is not capable of growing a crop of commercial wood products because of inaccessibility or adverse site conditions. The owner shall certify that the real estate is being used in a planned program of timber management and soil conservation practices. Certification of the intent of the owner can be shown by submitting a plan prepared by a professional forester.

Open Space: To qualify for open space, the use must be consistent with the land use plan of the County. In general, the real estate must be subject to a perpetual conservation, historic or open space agreement held by a public body; be part of an agricultural or forestry district approved by the local government; or meet the requirements for a recorded open space agreement with the governing body. A recorded open space agreement is required for the categories listed. Please request a blank open space agreement form to complete prior to filing this application.

- **Historic Resource Protection** – Must be five qualifying acres, be listed as an historic property on the National Register of Historic places; and be subject to a perpetual scenic, historic or open space easement or a 7 to 10 year recorded commitment with the County.
- **Scenic Resource Protection** – Must be five qualifying acres: have at least 300 feet of frontage on a scenic by-way or a scenic river; or be adjacent to a public property listed in the approved State Comprehensive Outdoors Recreation Plan (also known as the Virginia Outdoors Plan) and be subject to a perpetual open space easement or a 7 to 10 year recorded open space commitment with the County.
- **Protection of Farmland for Future Agricultural Use** – Must be at least 20 qualifying acres and be located in a rural area as defined by the County's General Plan. There must be a minimum 10-year open space commitment with the County.
- **Achievement of Comprehensive Planning and Community Development Goals** – Must be at least 20 qualifying acres; be protected by a permanent open space easement or a scenic easement. Rural village and rural hamlet conservancy lots protected by permanent open space easements may qualify when they meet minimum qualifying acreage.