

# LOUDOUN COUNTY LAND USE ASSESSMENT

## Request for Roll-back Tax Invoice

**GOVERNMENT CENTER**  
1 Harrison St. SE 1<sup>ST</sup> Floor  
Leesburg, VA 20175-3102

**Robert S. Wertz, Jr., Commissioner of the Revenue**  
P O Box 8000 Leesburg, VA 20177-9804  
(703) 737-8557  
Email: [trcor@loudoun.gov](mailto:trcor@loudoun.gov)

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

This form is used to request the imposition of roll-back taxes that have been deferred on a parcel due to use value assessment. The Code of Virginia §58.1-3241, requires real estate enrolled in the Land Use Assessment Program which changes to a non-qualifying use or that is zoned to a more intensive use at the request of the owner, be subject to additional taxes called roll-back taxes. A change to a non-qualifying use or zoning must be reported to the Commissioner of the Revenue within 60 days of the change. Roll-back taxes are based on the difference between the use value assessment and the fair market value of the land for the current, as well as previous five tax years. This difference is known as deferred value upon which the deferred tax is calculated and levied, along with simple interest. The owner shall pay the roll-back taxes to the Treasurer within 30 days of the assessment. If not paid by the due date, the Treasurer shall impose a penalty and interest on the amount of the roll-back taxes, including interest for prior years.

**PARCEL OWNER(S) OF RECORD:**

**BILLING ADDRESS:**

**PARCEL IDENTIFICATION NUMBER/PIN** (One form per parcel):

**PARCEL ADDRESS** (If different from billing address):

**ACREAGE SUBJECT TO ROLL-BACK TAX:**

**TELEPHONE NUMBER(S):**

**EMAIL ADDRESS:**

### REASON FOR ROLL-BACK

Voluntary withdrawal of property from the Land Use Assessment Program

Change to a non-qualifying use

Date of Change:  /  /

Rezoned to a more intensive use

Date of Rezoning:  /  /

### CERTIFICATION

I/We the undersigned property owner(s) or authorized agent hereby certify that the property above no longer qualifies for land use assessment and request roll-back taxes be assessed according to the Code of Virginia §58.1-3237 and Chapter 848 of the Codified Ordinances of Loudoun County. I/We understand that this request will trigger the levy of roll-back taxes plus interest that will be billed by the Loudoun County Treasurer. I/We also understand that roll-back taxes will be due 30 days from the creation of the invoice and that if not paid by the due date, will accrue penalty and interest on the amount of the roll-back taxes including the interest for prior years.

\_\_\_\_\_  
*Owner's/Agent Signature*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Owners/Agent's Printed Name*

\_\_\_\_\_  
*Owner's Signature*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Owner's Printed Name*

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*Owner's Signature*

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*Date*

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*Owner's Printed Name*

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*Owner's Signature*

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*Date*

\_\_\_\_\_  
*Owner's Printed Name*