

DUE NOVEMBER 1, 2017

**APPLICATION FOR TAXATION
ON THE BASIS OF A LAND USE ASSESSMENT**

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.**

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: \$ \$25.00	Taxes Verified _____
Map No. _____	
No. of Acres _____	
Description _____	
Date application must be returned by: _____	
Official processing application: _____	
All fees are non-refundable.	

QUALIFYING USES

I. Agricultural Use: No. of Acres _____

Is the real estate devoted to the bona fide production for commercial sale of plants and animal products useful to man or devoted to and meeting the requirements and qualification for payments with an agency of the federal government? Yes _____ No _____

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?

Cows _____ Horses _____ Sheep _____ Swine _____ Chickens _____ Turkeys _____ Other _____

II. Horticulture Use: No. of Acres _____

Is the 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 soil conservation program under an agreement with an agency of the federal government? Yes _____ No _____

III. Forest Use: No. of Acres _____

Is the 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? Yes _____ No _____

IV. Open Space Use: (Not Available in Goochland County)

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.

Signature of owner or corporation officer: _____ Title: _____

Corporation Name: _____

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

Signature of all other parties owning an interest in this real estate.

§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 time 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.

INSTRUCTIONS

1. GENERAL QUALIFICATION – 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 Commission 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 5 acres 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 5 acres 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 20 acres minimum in forest use.

OPEN SPACE: (Not Available in Goochland County)

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 a proof ownership, description, area, 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.

DO NOT WRITE IN THIS SPACE LAND USE CALCULATIONS

AGRICULTURAL			HORTICULTURAL (includes the value of nursery stock and orchard trees)					
Soil Capacity Class	Number of Acres	Rate Per Acre	Appraised Use Value	Type of use (i.e. apple, peach, etc.)	Soil Capability Class	Number of Acres	Rate X Per Acre	Appraised Use Value
I	_____	_____	_____	_____	_____	_____	_____	_____
II	_____	_____	_____	_____	_____	_____	_____	_____
III	_____	_____	_____	_____	_____	_____	_____	_____
IV	_____	_____	_____	_____	_____	_____	_____	_____
V	_____	_____	_____	_____	_____	_____	_____	_____
VI	_____	_____	_____	_____	_____	_____	_____	_____
VII	_____	_____	_____	_____	_____	_____	_____	_____
Tobacco	_____	_____	_____	_____	_____	_____	_____	_____
Peanuts	_____	_____	_____	_____	_____	_____	_____	_____
TOTALS:	_____	_____	\$ _____	_____	_____	_____	_____	\$ _____
OPEN SPACE:	_____	_____	_____	_____	_____	_____	_____	_____
TOTALS:	_____	_____	\$ _____	_____	_____	_____	_____	\$ _____

RECAPITULATION

Use Value Appraisals	Acres	Use Value	
AGRICULTURAL	_____	\$ _____	
HORTICULTURAL	_____	\$ _____	
FOREST	_____	\$ _____	
OPEN SPACE	_____	\$ _____	
TOTAL QUALIFYING ACREAGE	_____		TOTAL USE VALUE \$ _____
			QUALIFYING LAND
Fair Market Value-Ineligible Land		Fair Market Value	ASSESSED USE VALUE OF QUALIFYING AND NONQUALIFYING REAL ESTATE
Farm House Acreage	_____	\$ _____	Land \$ _____
Other Nonqualifying Acreage	_____	\$ _____	Bldgs. \$ _____
Total Nonqualifying Acreage	_____	\$ _____	Total \$ _____
Add: Qualifying & Nonqualifying Acreage		TOTAL FAIR MARKET VALUE OF NONQUALIFYING LAND \$ _____	
TOTAL:	_____		

GRAND TOTAL LAND ASSESSMENT QUALIFYING AND NONQUALIFYING \$ _____

Goochland County Assessor's Office
Special Assessment Land Use Program

County of Goochland
 Office of the County Assessor
 1800 Sandy Hook Road
 PO Box 10
 Goochland, VA 23063



Office Hours 8:30 AM - 5:00 PM
 Monday - Friday
 Phone: (804) 556-5853
 Fax: (804) 556-2675
 Email: Assessor@goochlandva.us

2018 Application due by November 1, 2017

AFFIDAVIT

Owner: _____ Tax ID: _____ Acct. #: _____ App Type: _____

This affidavit is being filed with and in support of the attached "APPLICATION FOR TAXATION ON THE BASIS OF LAND USE ASSESSMENT" and it is further declared to be a part of such application and the following particulars were/are applicable to the subject property.

QUALIFYING USES

***Agricultural & Horticultural Uses:**

Provide the Production History for the Previous Five Years: (attach separate sheet if needed)
 (To be completed by owner or lessee, this application will not be accepted if this information is not provided)

CROP PRODUCTION

Year(s) of Production	Crop Type	Acres Planted	Crop Yield	Value of Production or Income Received

ANIMAL PRODUCTION

Year(s) of Production	Animal Type	Number of Animals	Acres Used	Number of Months Used	Value of Product or Income Received

Certification of Agricultural/Horticultural use must be supported by submitting one of the following:

- a. The assigned FSA Farm number and crop reporting form, Farm # _____ Tract _____
- b. Documentation that supports the commercial agriculture operation that occurred in each of the five previous years.

Examples of acceptable documentation are:

- Profit or Loss From Farming Form 1040F
- Farm Rental Income/Loss Form 4835
- Supplemental Income/Loss Form 1040E
- Business Profile and Loss Form 1040C
- Corporate Partnership Form 1120
- Farm History Sales Receipts

Is the Land Leased or Rented? Yes _____ No _____

If the land is rented, set forth the terms of the contract stating the number of acres involved and the rent / income received per year.

***Forest Use:**

Program qualifications for the Forestry Use can be one of two categories.

Please check box below and proceed to complete the proper form.

- Land Owners Forest Land Use Commitment (page 4) **OR**
- Forestry Management Plan (page 5)

LAND OWNERS FOREST LAND USE COMMITMENT

The owner(s) agree that _____ acres of forest land will comply with the term of this agreement listed below.

1) The property being applied for forest land-use shall be maintained and protected for forest land use by adhering to a planned program of timber management and soil conservation practices:

A) LAND USE OBJECTIVES (List in order of priority (1-8) your land use objectives for this forest acreage)

- | | |
|-------------------------------|-------------------|
| _____ Timber Production | _____ Wind break |
| _____ Soil/Water Conservation | _____ Hunting |
| _____ Recreation | _____ Wildlife |
| _____ Aesthetics/Beauty | _____ Other _____ |

B) RESOURCE MANAGEMENT ACTIVITIES (Check activities you have done in the past ten years or plan to do within the next ten years)

	<u>Past 10 Years</u>	<u>Future 10 Years</u>
Timber Harvest	_____	_____
Tree Planting	_____	_____
Thinning (select cut)	_____	_____
Wildlife Habitat Improvements	_____	_____
Recreation Improvements	_____	_____
Written Forest Management Plan	_____	_____
Land Surveyed/Boundary Lines Marked	_____	_____
Woodland Road Construction	_____	_____
Soil Conservation Practices	_____	_____
Wildfire Protection	_____	_____
Road Improvements/Maintenance	_____	_____
Access to Property/Controlled/Posted	_____	_____
Woodland Protection from Grazing	_____	_____
Other _____	_____	_____

- 2) Owner shall implement “Best Management Practices” to reduce or prevent soil erosion on any harvesting activities on the property. Best Management Practices are defined as any practice which maintains land productivity and protects water quality.
- 3) Owner shall comply with the Virginia Seed Tree Law which applies to any acreage containing loblolly, shortleaf, pond or or white pine. This law requires that any 8 cone bearing pine tree 14 inches or larger be left uncut and uninjured on each acre. If a seed tree of this size is not present on any particular acre, 2 of the largest diameter trees present must be left in its place.
- 4) Owner understands that improper activities that degrade or devalue the woodland such as non-compliance with Best Management Practices, grazing woodlands to the detriment of the forest, harvesting timber in a manner where no consideration is given to the future quality of the stand, and not following normally accepted good forest management practices may disqualify all or part of the forested area from forest land use.
- 5) Owner shall contact the Department of Forestry prior to conducting harvesting activities on properties with forest land use taxation.
- 6) If any provision of this agreement is determined to be invalid by a court a competent jurisdiction, the remainder of the agreement shall remain in full force and effect.
- 7) The provisions of this agreement shall be binding upon the parties, their successors, assigns, personal representatives, and heirs as long as the land remains in the land use program.
- 8) NOTICE: When the forestry use or uses by which the property qualified for assessment and taxation on the basis of use changes to more intensive use at the request of the owner, the property or such portion of the property which no longer qualifies shall be subject to roll back taxes in accordance with §58.1-3237 of the Code of Virginia. The owner shall be subject to all of the obligations and liabilities of said code selection.

I (We), _____, owner(s), agree to conform to the terms of this agreement and do hereby make a commitment to conserve and protect the forest use of my property for the to be taxed on the basis of use assessment and I submit my signature(s) in this form as my written commitment for such taxation to the assessing officer of the County pursuant to §58.1-3234 of the Code of Virginia and Goochland County’s Land Use Ordinance.

Owner’s Signature (s) Date

FORESTRY MANAGEMENT PLAN

This Land Use Program Forestry section will require some information from your Forester

The Standards for Classification require the real estate sought to be qualified to meet the Standards for Productive and/or Non-Productive 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 land will qualify if it is be regenerated and is not developed into a non-forest use.

Non-productive 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 or a signed commitment documenting land use objectives. The plan must state or provide the following:

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

I hereby certify that the property sought to be qualified meets the Standards for Forest Use. I further certify that an acceptable Forest Management Plan or Commitment will be supplied outlining the objectives necessary to qualify for Land Use Assessment by the following date: _____
Date

Owner (s) Signature Date

Owner (s) Signature Date

PROFESSIONAL FORESTER INFORMATION

Total Qualifying Acreage: _____ Productive Forestry Acreage: _____ Non-Productive Forestry Acreage: _____

I have prepared a forest management plan for the property listed above which meets County/State requirements for land use assessment.

The property listed above does not meet the criteria for land use assessment for the following reason:

Forester's Name (Print) Signature Date

Telephone: _____ Email: _____

INELIGIBLE LAND

How many acres are devoted to home sites, business, dwelling units, open land, personal gardens, unused fields, easements, etc?

* A minimum of a one acre home site is standard in the program.

List any buildings currently on this parcel?

ZONING

If any part of this parcel is zoned other than agriculture, list the type of zoning, number of acres affected and the date of the zoning.

FOR YOUR INFORMATION

- Any land qualifying under the Special Assessment Land Use Program will be subject to roll-back tax when the qualifying land is converted to a non-qualifying use, rezoned, to a more intensive use at the request of the owner or his agent, or on any acreage conveyed/split from the parent parcel, as provided in §58.1-3237.
- You must file a new application whenever there is a change in ownership, acreage, or a change in use.
- You must revalidate your approved application annually. (It is the property owner’s responsibility to see that the parcel is revalidated each year).
- Real Estate taxes must not become delinquent or the property will be removed from the Special Assessment Land Use Program.
- Documentation supporting the commercial agriculture operation must be submitted each year.
- Any change must be reported to the Goochland County’s Assessor’s office within 60 days from the date of change to avoid penalties.

AFFIDAVIT

I/We, under the penalties of law, certify that this application and any attachments hereto have been examined by me 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 property 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.

Owners Name (Print)	Owners Name (Signature)	Date
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Daytime Telephone Number and Name of Contact Person: _____

Email Address: _____

Notary Public

[Please Print] [Signature]

STATE OF: _____: CITY/COUNTY OF _____:

On this _____ day of _____, 20____, the foregoing document was acknowledged before me, a notary for the State of _____.

Notary Public

My commission expires: _____

ADDITIONAL OWNERS

[Please Print] [Signature]

STATE OF: _____

CITY/COUNTY OF _____:

On this _____ day of _____, 20____, the foregoing document was acknowledged before me, a notary for the State of _____.

Notary Public

My commission expires: _____

[Please Print] [Signature]

STATE OF: _____

CITY/COUNTY OF _____:

On this _____ day of _____, 20____, the foregoing document was acknowledged before me, a notary for the State of _____.

Notary Public

My commission expires: _____

Notary Registration Number: _____.

[Please Print] [Signature]

STATE OF: _____

CITY/COUNTY OF _____:

On this _____ day of _____, 20____, the foregoing document was acknowledged before me, a notary for the State of _____.

Notary Public

My commission expires: _____

Notary Registration Number: _____.