

## 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 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. §58.1-3238

## Roll-back Taxes

- Real estate that no longer qualifies for the Land Use Assessment Program is subject to a roll-back tax.
- The roll-back tax is calculated on the difference between the tax levied, based on a use-value assessment, and the tax that would have been levied, based on a market value assessment.
- The roll-back tax shall be equal to the sum of the deferred tax for the current year and for each of the five most recent tax years, plus interest.

- Any change in use must be reported to the Goochland County Assessor's Office within 60 days of the date of change to avoid having a penalty applied to the roll-back tax.

Examples of change in use include:

- Rezoning
- Selling land leaving an insufficient amount of acreage to qualify
- Ceases to be in production
- New construction-home site

***“To insure the integrity of the Land Use Program, the Assessor may audit for proof of a bona-fide agricultural production business.”***

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Farm Service Agency

Louisa Office  
for

Louisa, Goochland, Fluvanna &  
Albemarle

(540) 967-0091 ext 2

Area State Forester

Louisa Office

(540) 967-3702

Cell (804) 912-0248

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11/13/2018

# Goochland County

## ***SPECIAL ASSESSMENT PROGRAM***

Land Use Assessments



Department of  
**Real Estate Assessments**

1800 Sandy Hook Road  
P.O. Box 10  
Goochland, VA 23063  
(804) 556-5853  
FAX (804) 556-2675

Web Site: [www.goochlandva.us](http://www.goochlandva.us)

E-mail:

[assessor@goochlandva.us](mailto:assessor@goochlandva.us)

Office Hours:  
8:30 a.m.-5:00 p.m.  
Monday-Friday

## Land Use Program

- The Virginia State Code provides for the assessment of land based on use value rather than market value.
- It is the intent of this code to promote the preservation of land for public benefit.
- There are three classifications under which real estate may qualify for a use value assessment in Goochland County.

## Agriculture Use

The qualifying land area must be:

- A minimum of five acres (excluding 1 acre for home site).
- Devoted currently and for the five previous consecutive years to the production for sale of plant or animal products useful to the public.
- Land must be used for hay, grain, crop or pasture. Pleasure horses do not qualify. Pasture must have the following minimum of livestock:

1 head of cattle per 5 acres  
5 swine or 5 sheep per 5 acres  
66 turkeys/100 chickens per 5 acres

## Horticulture Use

The qualifying land area must be:

- A minimum of five acres (excluding 1 acre for home site).
- Devoted currently and for the five previous consecutive years to the production for sale of nursery, greenhouse, cut flowers, plant materials, orchards, vineyards or small fruit products.

## Forest Use

The qualifying land area must be:

- A minimum of 20 acres \* (excluding 1 acre for home site)  
\*Code exception with qualified Agriculture
- The land must be growing a commercial forest crop that is physically accessible for harvesting when mature.
- An agreement must be signed to certify forest use and/or
- The owner can provide a certified Forest Management Plan prepared by a professional forester for timber management.

## Applications

To participate in the Special Assessment Program, the landowner must:

- Submit an application to the Department of Real Estate Assessments.
- A new application is required whenever the use or acreage of previously approved land changes.
- No application will be accepted or approved if there are delinquent taxes on the property.
- If real estate taxes become delinquent while the real estate has a special assessment, the real estate will be removed from the Land Use Program.

## Application Fees

- There is a \$25 initial Land Use Application fee for each application submitted by November 1st. This is not the Revalidation Application.
- Initial Land Use Applications submitted by the November 1st deadline are effective for the following tax year.
- All owners must sign application.
- All fees are non-refundable.

## Annual Revalidation

Requirements:

- On September 1<sup>st</sup> of each year a Revalidation Application will be sent to each approved Land Use Application that must be filed to continue in the Land Use Program for the following year.
- All owners must sign the Revalidation Application with the exception if a Letter of Authorization or Power of Attorney is on file. Then the representative would sign.
- There is no charge to revalidate if filed on or before Nov. 1.
- A late filing fee of \$25 is due on any revalidation form filed between Nov. 2 and Dec. 5.
- **Any Revalidation Application not received in our office by December 5th will have the January's Reassessment values based on the fair market land value instead of the land use value.**