ISLE OF WIGHT COUNTY APPLICATION FOR TAXATION ON THE BASIS OF A LAND USE ASSESSMENT

A single application shall be filed for each line of 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.

Magisterial District: _____

Map No. _____

Total Parcel Acreage: _____

Owner(s) Name/Address appearing on Land Book

_____

_____

_____

Description: _____

Application fee:_____ Return no later than _____

Official processing application:_____

Telephone Number: _____

Email Address:_____

Real Estate Tax payment verified: _____

QUALIFYING USES

I. Agricultural Use: No. of Acres _____ **Pasture Use:**_____
Is this real estate devoted to the bona fide production for sale of plants and animals 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 agricultural standards?
Hay _____; Corn _____; Soybeans _____; Alfalfa _____; Cotton _____; Peanuts _____

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 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 an agency of the federal government? ……**Yes**_____ **No**_____

III. Forest Use: No. of Acres _____
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? ……**Yes**_____ **No**_____

AFFIDAVIT by OWNER(S)

I / We the under signed certify that all land for which use taxation is requested meets all of the 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. I / We do hereby grant permission to the Soil Conservation Service to provide information on Land Capability Classes to the proper authorities for the purpose of administering the land use ordinance.

Signature of owner or corporation officer/Title: _____ **Date:** _____

Corporation name: _____

Signatures of all other 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.

§ 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 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% of such unpaid taxes.

INSTRUCTIONS

1. **GENERAL QUALIFICATIONS –** Land may be eligible for special valuation and assessment when it meets the following criteria:

   AGRICULTURAL: Requires five (5) acres minimum in agricultural use and a five (5) year history of agricultural use. Must be 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.

   HORTICULTURAL: Requires five (5) acres minimum in horticultural use and a five (5) year history of horticultural use. Must be devoted to the bona fide production for sale of fruits of all kinds, vegetables, nursery and floral products under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services, or devoted to and meetings requirements and qualifications for payment or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government.

   FOREST: Requires twenty (20) acres minimum in forest use 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.

2. **APPLICATION –** Applications for taxation on the basis of a land use assessment must be received by April 30th in the Commissioner of the Revenue's office. This application, if approved, will be effective for the next fiscal tax year which will begin on July 1.

   There is a fifty dollar ($50) application fee for new applications; checks should be made payable to the *County of Isle of Wight Treasurer*. The application includes an Affidavit. All owners of the property must sign the application. An amended application shall be submitted whenever the use, acreage or zoning of the parcel previously approved changes.

   Incorrect information on the application will be considered material misstatements and subject the owner to removal from the program with the possibility of rollback tax assessment.

3. **CHANGE IN USE OR ZONING** - If the use of the property is changed to a non-qualifying use or if the property is rezoned to a more intensive use, this change must be reported to the Commissioner of the Revenue's Office within sixty (60) days after such change occurs. An amended application must be filed if the acreage changes.

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. **ROLLBACK TAXES** - When real estate that has been taxed according to special assessment changes to a non-qualifying use (a change in use), a rollback tax will be applied. Rollback taxes are also applied when property, at the request of the owner or agent, is rezoned to a more intensive use (a change in zoning). If a parcel is subdivided or a split-off parcel occurs (subdivision) rollback taxes will be applied when the parcels affected do not meet the land use qualifications.

   Rollback tax is equal to the difference between the land use value tax and the fair market value tax for the present, and each of the five (5) previous tax years. Interest and penalties only apply if the rollback tax is not paid within thirty (30) days.

6. **PAYMENT OF TAXES** - Property shall be removed from the land use assessment program if delinquent taxes are not paid by June 1 of the year following the year in which due.

Return this form to: Commissioner of the Revenue**,** PO Box 107, Isle of Wight, VA 23397

(REV 6/26)