

Application For Taxation On The Basis Of A Land Use Assessment

- . A single application shall be filed for each line (parcel) 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.**

Office Use Only

County, City or Town	District
MONTGOMERY COUNTY	
Owner(s) Name Appearing on Land Book	
Co-Owner	
Mailing Address	
City, State, Zip	
Telephone Number	

Application No.		Year
		2022
Type Application	Fee	Taxes Verified
<input checked="" type="checkbox"/> New <input type="checkbox"/> Split		YES
Map No.	Parcel ID	No. of Acres
Legal Description 1		
Legal Description 2		
Date Application Must Be Returned By		Official Processing Application
November 1, 2021		

Qualifying Uses

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

I. Agriculture Use:..... **No. of Acres** _____

Is this real estate devoted to the bona fide production for sale of plants and animals, or products made from such plants and animals on the real estate, that are useful to man or devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to soil and water conservation programs under an agreement with an agency of the state or federal government under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services in accordance with the Administrative Process Act (§ 2.2-4000 et seq.)? **Requires 5 acres minimum.** Yes No

1. What field crops are being produced to qualify this parcel of real estate under the agricultural 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 this real estate devoted to the bona fide production for sale of fruits of all kinds, including grapes, nuts and berries; vegetables; nursery and floral products; and plants or products directly produced from fruits, vegetables, nursery and floral products, or plants on such real estate or devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil and water conservation program under an agreement with an agency of the state or federal government under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services in accordance with the Administrative Process Act (§ 2.2-4000 et seq.)? **Requires 5 acres minimum.** Yes No

III. Forest Use:..... **No. of Acres** _____

Is this real estate 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? **A forest plan must be submitted. Requires 20 acres minimum in forest use.** Yes No

Additional Requirements

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 fee to be established by the governing body.

4. PROOF OF QUALIFICATIONS - The applicant must furnish, upon request of the local assessing office, proof of all prerequisites to use valuation and assessment, such as proof of ownership, description, areas, 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 58.2-3237(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.

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. 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 / corporation officer: _____ Title: _____

Corporation name: _____ Date: _____

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

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

If your property is leased, the lessor must provide the information needed for this application and sign and date below.

Signature of Renter: _____ Date: _____

§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 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.

**Do Not Write In This Space
 Land Use Calculations**

Agricultural / Horticultural

FOREST (includes the value of standing timber trees)

Soil Capability Class	Number of Acres	Rate Per Acre	Appraised Use Value	Site index Grouping	Number of Acres	Rate Per Acre	Appraised use value	
I		840	\$0	Forest		300	\$0	
II		760	\$0		Total	0	Total	\$0
III		560	\$0					
IV		450	\$0					
VI		280	\$0					
VII		160	\$0					
VII		50	\$0					
TOTALS	0		\$0					

RECAPITULATION

Qualifying Land (Use Value Appraisals)	Acres	Use Value
Agricultural / Horticultural	0	\$0
Forest	0	\$0
TOTALS	0	\$0

Nonqualifying Land (Fair Market Value)	Acres	Fair Market Value
Homesite Acreage		\$0
Other Nonqualifying Acreage		\$0
TOTALS	0	\$0

GRAND TOTALS	0	\$0
---------------------	---	-----

Total Assessed Use Value	
Land	\$0
Bldgs.	\$0
Total	\$0