



MONTGOMERY COUNTY
COMMISSIONER OF THE REVENUE
HELEN P. ROYAL, MASTER COMMISSIONER OF THE REVENUE

755 ROANOKE STREET, SUITE 1A, CHRISTIANSBURG, VIRGINIA 24073-3170

Land Use Information and Application Requirements

DEFINITIONS

AGRICULTURAL: When 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. Requiring 5 acres minimum of contiguous land 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 of contiguous land in horticultural use.

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 of contiguous land in forest use. A Forest Plan must be submitted.

OPEN SPACE: Land does not qualify under the Montgomery County Ordinance.

STANDARDS FOR QUALIFICATIONS

AREA: The minimum area shall be 5 acres of cleared land for agricultural and/or horticultural use. The minimum shall be 20 acres for forest use.

HISTORY OF PRODUCTION: The taxpayer must show proof that they are a bonafide framing operation.

ANIMAL UNITS: There shall be a minimum of twelve (12) animal unit months of commercial livestock or poultry per five (5) acres of open land in the previous year. An animal unit is 1 Cow, 5 Sheep, 5 Goats, 5 Swine, 100 Chickens, 66 Turkeys, and 100 other fowl. Horses can qualify the land only if they are being used for a breeding or boarding business, riding academies, sale of manure and training. Horses maintained exclusively for recreational purposes DO NOT qualify the land.

APPLICATION REQUIREMENTS

ANIMAL COUNT: Applicant must furnish a count of the animals and the number of months they were located on the real estate for the previous year.

LEASED PROPERTY: If land is leased a certification from the lessee is required on the application or revalidation form.

TENANT HOUSES: State law requires that house sites be excluded from Land Use Assessment and be assessed on a fair market basis. Therefore, all house sites have been assessed at fair market value. If you have any true tenant houses on your property you may furnish us with evidence of this fact and this house site acreage can be qualified for Land Use Assessment. Persons working only part-time on the farm cannot qualify the house as a tenant house.

APPLICATION: A separate application must be filed for each parcel on the land book. The application will be mailed to the taxpayer for highlighted areas to be completed. The application must be signed and dated.

FILING DATE: Applications are accepted annually from October 1 through November 1, except during a reassessment year when the deadline shall be extended to 30 days after the reassessment notice is mailed.

FEES: Each application shall be accompanied by a fee of \$5.00 plus .25 for each acre entered in the program. Checks should be made payable to Treasurer, Montgomery County.

REVALIDATION: A revalidation form for each parcel will be mailed out in September. Each form should be completed and returned to the Commissioner of the Revenue Office by December 5th. No revalidation form will be accepted after December 5th. Failure to renew an application will cause the property to be removed from the special assessment program. A revalidation fee of \$5.00 will be due every sixth year.

ROLL BACK TAX INFORMATION

CHANGE IN USE: Roll back tax applies when land changes from a qualifying use to a non-qualifying use.

PROPERTY OWNERS REQUIRED TO REPORT CHANGE IN USE OF PROPERTY: State Law and County Ordinance require that you notify the Commissioner of the Revenue within sixty (60) days following such changes in use. Please note that this includes building an additional house on the property which is under Land Use Assessment.

FAILURE TO REPORT CHANGE IN USE OF PROPERTY: On failure to report and pay roll back tax within 60 days following any change in use, the owner becomes liable for an additional penalty of 10% of the amount of the roll back tax and interest. Interest shall also be charged @ 1/2% of the roll back taxes, interest, penalty, for each month or fraction thereof.

MATERIAL MISSTATEMENT: In the event of a material misstatement of facts in the application or a material change in such facts prior to the date of assessment, such application for taxation based on use assessment granted hereunder shall be void and the tax for such year extended on the basis of fair market value.

CHANGE IN ACREAGE: Any change in the total acreage of real estate, which is assessed in accordance with the Land Use Assessment Law, requires the filing of a new application with 58.1-3234 of the Code of Virginia Title "Taxation." Therefore, it is of the utmost importance that when such change in acreage occurs, it must be reported to the Commissioner of the Revenue immediately.

FAILURE TO COMPLY WITH ANY OF THE FOREGOING MAY CAUSE THE REAL ESTATE IN QUESTION TO BE REMOVED FROM SUCH SPECIAL ASSESSMENT PROGRAM.

Land Use FAQ's

Where do I get the form to apply for land use? Contact the Commissioner of the Revenue's Office at 540-382-5717 to obtain an application and to find out more about the land use program.

If everything remains the same must I file annually? A revalidation form will be mailed annually. It must be filled out and returned by December 5th. If the form is not received by December 5th then the property will be removed from the Land Use Program.

If you have any questions, please call 540-382-5717 or email us at assessorsoffice@montgomerycountyva.gov