

LAND USE PACKET

Enclosed is information in regards to Land Use for Cumberland County. Please be certain to read all information in regards to this program before you proceed to apply.

Application dates are September 1 to November 1 of each year. All verifications must be attached to the application and received by the deadline date of November 1. **If verification is not received by the deadline date, your application will be denied.**

I would caution you to make certain you understand the rollback taxes and interest before applying for the Land Use Program.

If you have any questions, please contact our office at 804/492-4280 from 8:30 am until 4:30 pm.

Please note – If you want a copy of your application, it is your responsibility to make your own copy. Otherwise, we will charge \$.25 per page.
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FAILURE TO REPORT CHANGE IN USE; MISSTATEMENTS IN APPLICATIONS

Code of Virginia § 58.1-3238

“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 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 percent of such unpaid taxes.”

For purposes of this section and § 58.1-3234, incorrect information on the following subjects will be considered material misstatements of fact:

1. The number and identities of the known owners of the property at the time of application;
2. The actual use of the property.
3. The number of acres actually being farmed or forested. (The intentional misrepresentation of the number of acres in the parcel or the number of acres to be taxed according to use shall be considered a material misstatement of fact)

LAND USE CLASSIFICATIONS OF REAL ESTATE

Agricultural Use

- The area farmed must be a minimum* of five acres.
- The applicant shall certify that the real estate is being used in a BONA FIDE program of management and production of field crops, livestock, livestock products, poultry, poultry products, dairy, dairy products, aquaculture products, or horticulture products for sale. The real estate must consist of a minimum of five acres and, if it has not previously qualified for agricultural or horticultural use, proof of a five-year farming history must be provided. A farming history affidavit is available from the Commissioner's office if it was farmed by others.
- At least one of the following documents must be filed with the land use application or reapplication form when applying for agricultural or horticultural use:
 - 1) Federal tax forms (1040F) Farm Expenses and Income, (4835) Farm Rental Income and Expenses, (1040#) Cash Rent for Agricultural Land, (1040C) Business Profit and Loss or (1120) Corporate/Partnership.
 - 2) Gross Sales/Receipts averaging more than \$1,000 annually.
 - 3) The assigned USDA/ASCS farm number, and evidence of participating in a federal farm program.
 - 4) A conservation Farm Management Plan prepared by a professional.

The Commissioner may require more than one document.

Horticultural Use

- The area must be a minimum* of five acres.
- Lands must meet prescribed standards for bona fide production for sale of fruits, vegetables, ornamental plants and/or products. Copy of tax returns (Schedule F, Federal Return) for the past five years must accompany your application as well as aerial maps from ASCS office. Gross receipts must equal a minimum of \$1,000 for each year.

Forest Use

- The real estate must be a minimum* of twenty acres of forested trees in each parcel.
- Land must be devoted to tree growth in such quantity and so spaced and maintained as to constitute a forest area.
- A Forest Management Plan from a certified forester must be attached to application. The certified forester must include the number of acres of forest in EACH parcel.

Open Space Use

- The area must be a minimum* of five acres.
- Real estate which is so used as to preserve or provide for park or recreational purposes, conservation of land, floodways, historic or scenic purposes, or assisting in the shaping of the community character.
- A copy of the agreement with the Department of Conservation and Recreation must be on record in the Clerk's Office.

* **MINIMUM ACREAGE:** State law requires that house sites be excluded from land use assessment and shall be assessed at fair market value. The acreage not qualifying for land use assessment will be assessed at market value, which may include non-forest acreage on forest parcels or acreage being used in some non-agriculture, intensive use.

LAND USE APPLICATION REQUIREMENTS

PURPOSE: The purpose of this program is to encourage the preservation and proper use of such real estate in order to assure a readily available source of agricultural, horticultural, and forest products and of open space within reach of the concentrations of population. The land use values per acre are uniform throughout the County.

QUALIFICATIONS: Your property for land use assessment is based on a determination that the use of the property meets state minimum standards for Land Use Assessment.

APPLICATIONS: A separate application must be filed for each parcel on the land book. **You must file a new application within 30 days whenever there is a change in the use, acreage, or ownership.**

FILING DATE: Applications may be made anytime between September 1 and November 1 of each year for the next tax year (except when there is a change in use, acreage or ownership of already enrolled parcel – which is 30 days from the date of such change).

FEES: Each application (new and change) must be accompanied by a \$40 fee. Checks should be made payable to the Treasurer of Cumberland County.

CHANGE IN USE OF PROPERTY: If the use of your property is changed to a non-qualifying use, you are required to notify the Commissioner of Revenue's Office within thirty days following the change in use, acreage or ownership. Failure to report within 30 days of change will cause an additional penalty of 10% of the amount of roll-back, plus 12% interest. This includes building an additional house on the property, which is under Land Use Tax Assessment.

CHANGE IN OWNERSHIP OR USE OF PROPERTY: If you convey a portion or all of the property which you have placed under Land Use Tax Assessment, you must contact the Commissioner of Revenue's Office within 30 days. Reapplication must be made for continuation in the Land Use Tax Program, **along with the application fee of \$40** and all required verification and mailed or delivered to our office within 30 days of change. It is not the Commissioner's responsibility to notify you that a new application is needed. If this application is not received, parcel will be removed from the Land Use Program for the next year.

FARM REPORT REQUIRED: You must submit copies of income tax form Schedule F for five previous years if you farm the land yourself. If you lease your property, the person or persons that lease the property must submit copies of their Schedule F. If the land is timber, a written plan from a qualified forester showing number of acres in each parcel must be submitted with application.

ROLLBACK TAXES: Roll back taxes must be paid within 60 days after the taxes have been assessed. Any changes require a new application to be filed and an additional fee to be paid. Changes in use, rezoning to a more intense use (Code of Virginia §58.1-3241) may trigger rollback taxes. When rollback is issued, the taxes owed are based on the difference between land use value and fair market value for the current year, as well as the previous five years. Rollback taxes will equal the deferred tax, plus interest; currently at 10% per year (the amount you have saved plus 10% interest).

DELINQUENT TAXES: No application for assessment based on use, shall be accepted or approved if, at the time the application is filed, the tax on the land affected is delinquent. All parcels under the Land Use Taxation Program having prior taxes delinquent on April 1, will require that all outstanding taxes be paid by June 1, or will be removed from the program for that tax year.

MATERIAL MISSTATEMENT: 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, an additional penalty of 100% of such unpaid taxes shall be further assessed.

Failing to comply with any of the above may cause the real estate in question to be removed from the Land Use program. Delinquent taxes of any nature will also result in removal from the program.

I certify that I have read and understood all of the requirements in this packet.

Signature of Land Owner(s)

Date

Signature of Land Owner(s)

Date

THIS FORM MUST BE FILED WITH EACH APPLICATION

If you have any questions, please call 804/492-4280.
Address any Land Use Correspondence to:
Commissioner of the Revenue
PO Box 77
Cumberland, VA 23040

Printed Name: _____

Date: _____

Parcel #: _____

Acreage: _____

I (we) the undersigned, certify that all real estate taxes payable on the above parcel have been paid in full. I (we) further certify that the above acreage is the correct acreage for this parcel:

Signatures:

THIS FORM MUST BE FILED WITH EACH APPLICATION

Foresters

Following is a list of Certified Foresters who have submitted acceptable Forest Management Plans for the Cumberland County Land Use Program:

Randy Kyner, CF

C & K Forestry Services
3425 Cumberland Road
Cumberland, VA 23040

rkyner@kinex.net ckfs@aol.com

434-960-5249/434-971-9992

John Bickford

Bickford Timber & Land Mgmt.
PO Box 192
New Canton, VA 23123
434-581-1842/434-960-5247

Bob Warring

Bob Warring Forestry Services
9075 Totier Creek Road
Scottsville, VA 24590
434-286-9288

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Real Estate Appraisal

**Application For Taxation
On The Basis Of A Land Use Assessment**

- A single application 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.**

Office Use Only

County, City or Town		
District, Ward or Borough		
Owner(s) Name Appearing on Land Book		
Mailing Address		
City	State	ZIP
Telephone Number		

Application No.		Year
Type Application <input type="checkbox"/> New <input type="checkbox"/> Split	Fee \$	Taxes Verified
Map No.	No. of Acres	
Description		
Date Application Must Be Returned By		
Official Processing Application		

Qualifying Uses

- I. Agricultural Use:**..... No. of Acres _____
 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 _____ 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, 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
- IV. Open Space Use:**..... No. of Acres _____
 Is this real estate so used as to be provided or preserved for park or recreational purposes, conservation of land or other natural resources, floodways, historic or scenic purposes, or assisting in the shaping of the character, direction, and timing of community development or for the public interest and consistent with the local land-use plan? Yes No

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 or 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.

§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.

