

LAND USE APPLICATION REQUIREMENTS

NEW APPLICATIONS: A separate application must be filed for each parcel on the land book. You must file a new application whenever a change is made in the use or acreage of your property in the year of the change.

FILING DATE: Applications must be made anytime between **September 1** and **November 1** of each year, except during a reassessment year when the deadline may be extended to 30 days after the reassessment notices are mailed.

FEES: Each application shall be accompanied by a **\$10.00** fee. Checks should be made payable to the **Treasurer of Powhatan County**.

FARM REQUIREMENTS: 5 acre minimum. You must submit copies of income tax forms (Schedule C, F or E are examples) for the previous year if you farm the land yourself. If you lease your property, the person (s) that lease the property must fill out and submit a lessee certification along with their income documents.

TIMBER REQUIREMENTS: 20 acre minimum. A written statement/management plan from a qualified forester must be attached. You must also sign a written forestry agreement. These forms may be obtained from the Commissioner of Revenue's office, as well as a list of local qualified foresters.

OPEN SPACE REQUIREMENTS: 5 acre minimum. Must sign and record the open space agreement in the Clerk Office. A copy will be kept on file in the Commissioner of the Revenue's office.

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 are assessed at the fair market value. If you have a **true tenant house** on your property, you may furnish this office with evidence of this fact and this house site acreage can qualify for Land Use Assessment. Persons working only part time on your farm cannot qualify the house as a tenant house.

REVALIDATION PROCEDURES

AGRICULTURAL: All AG revalidations must be renewed each year between September 1 and November 1. Revalidation forms will be mailed to each land owner prior to September 1. You must submit copies of income tax forms (Schedule C, F or E are examples) for the previous year if you farm the land yourself. If you lease your property, the person (s) that lease the property must fill out and submit a lessee certification, along with their income documents. It is up to the individual land owner to comply with all of the required information needed in order to revalidate. All of the requirements must be met before the land can be revalidated. All taxes must be current including any roll back taxes that have been assessed against the property. The November 1 deadline is strictly enforced unless it falls on the weekend.

TIMBER: All Timber revalidation forms are renewed on a 6 year cycle. Revalidation forms will be mailed to each land owner prior to September 1. An updated Forest Management plan is required for revalidation. It is up to the individual land owner to comply with all of the required information needed in order to revalidate. All of the requirements must be met before the land can be revalidated. All taxes must be current including any roll back taxes that have been assessed against the property. The November 1 deadline is strictly enforced unless it falls on the weekend.

OPEN SPACE: All Open Space revalidation forms are renewed on a 6 year cycle. Revalidation forms will be mailed to each land owner prior to September 1. It is up to the individual land owner to comply with all of the required information needed in order to revalidate. All of the requirements must be met before the land can be revalidated. All taxes must be current including any roll back taxes that have been assessed against the property. The November 1 deadline is strictly enforced unless it falls on the weekend.

ROLL BACK TAX INFORMATION

CHANGE IN USE: Roll back tax applies when land changes from a qualifying use to a non-qualifying use. If your property is in the program in agriculture use, you must maintain at least **five** acres for this purpose. If the property is in the program under timber use, you must maintain at least **twenty** acres of timber. Any changes in this minimum requirement will make the property qualify for roll back taxes and the property to be removed from the program.

REPORTING CHANGE: State law and county ordinance requires that you notify this office within **sixty** days following the change in use or acreage. This includes the use of an acre of land for building a dwelling if the acre was originally in the Land Use Program. Roll back taxes must be paid within **sixty** days after the taxes have been assessed. Any changes require a new application to be filed on the remaining property and an additional fee to be paid.

MATERIAL MISSTATEMENT: Any person making a material misstatement of fact in any application shall be held liable for all taxes, in such amounts and at such times as if the property had never been in the program, together with penalty and interest, and shall further be assessed with an additional penalty of **100** per centum of such unpaid taxes.

FAILURE TO COMPLY WITH ANY OF THE FOREGOING MAY CAUSE THE REAL ESTATE IN QUESTION TO BE REMOVED FROM THE LAND USE PROGRAM. DELINQUENT TAXES OF ANY NATURE WILL ALSO CAUSE THE REAL ESTATE TO BE REMOVED FROM THE PROGRAM. FOR FURTHER INFORMATION, YOU MAY CONTACT THE COMMISSIONER OF REVENUE'S OFFICE AT (804) 598-5616.