

Office of the Real Estate Assessor
Annual Use Value Assessment Revalidation Applications

Annual Use Value Assessment Revalidation applications are mailed to the property owner (qualifying properties) on or before October 1. Please follow these instructions to complete the Annual Use Value Assessment Revalidation application.

- **Verify the name and mailing address is correct.**
- **Agricultural/Horticultural Classification** – Agricultural/Horticultural Use
 - List Crops Produced
 - Number of Acres in Use
 - Name of farmer/operator
 - USDA/ASCS farm number (if known)
 - Check income type and income level
- **Agricultural Classification** - Livestock
 - List number of livestock and number of acres
 - Check type of operation and income level
- **Forest Use Classification – Twenty Acres or Greater**
 - 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? Circle Yes or No.
 - Circle No when timber has not been harvested
 - Circle Yes when timber has been harvested
 - If, Yes, answer additional questions
 - Is there a forest management plan for this parcel? Yes or No
- **Open Space Classification** applies to golf courses and recreation areas.
- **Ineligible Area**
 - List number of acres for the home site, business site, mobile home site, etc.
 - List all buildings located on the property.
- **Answer question** – Has there been a change in use, zoning or acreage of the property?
- **Sign and Date Affidavit** – Signatures are required for all parties owning an interest in the property. When the property ownership indicates “et al” or “et als” this requires the signature of everyone owning an interest in the property.
- **A contact phone number** is required.
- **Return one application in envelope provided and keep a copy for your records.**

To avoid late fees the revalidation application must be returned by December 5th. If the application is mailed it must be postmarked by December 5. After December 5, a late fee of \$3.00 per application per day applies. New applications are not accepted after December 31st. Properties that do not revalidate the application in accordance with State Code 58.1-3234 will be removed from the Use Value Assessment program. If you have any questions or need help filling out the application please call the **Office of the Real Estate Assessor at 757-382-6363**.

Annual Use Value Assessment

Use Value Rates for 2018-2019 provided by SLEAC, State Land Evaluation Advisory Council

While the Code of Virginia sets out some basic prerequisites for a land owner wishing to qualify for use-value assessments, it has assigned responsibility for prescribing uniform standards for qualification to the Commission of Agriculture and Consumer Services (agricultural and horticultural lands), the State Forester (forest lands), and the Director of the Department of Conservation and Recreation (open space lands). Further, to aid the localities in arriving at use-value assessments, the law has established the State Land Evaluation Advisory Council, composed of these departments plus the Tax Commissioner, and the Dean of the College of Agriculture and Life Sciences of Virginia Polytechnic Institute and State University.

Each year the Council determines and publishes ranges of suggested values for several classes of agricultural, horticultural, forest and open spaces land in the localities having such a program. The local assessing officer uses these ranges along with his personal knowledge of use values in the area and other available evidence of land capability in arriving at the official use-value assessment of any parcel of land.

2018-2019 Rate Per Acre

AGRICULTURE/HORTICULTURE USE (Nursery & Vineyard Uses Only)	
Rates Per Acre	
Class	W/O Risk Factors
I	3,675
II	3,308
III	2,450
IV	1,960
V	1,470
VI	1,225
VII	735
VIII	245

2018-2019 Rate Per Acre

HORTICULTURE USE (Excluding Nursery & Vineyard Uses) Apple Orchard, Peach, Plum, Cherry & Pear	
Rates Per Acre	
Class	W/O Risk Factors
I	2,620
II	1,940
III	1,050
IV	540
V	400
VI	380
VII	160
VIII	250

FOREST USE	
TYPE	Rates Per Acre
EXCELLENT	690
GOOD	562
FAIR	410
NON-PROD	100

OPEN SPACE Rates Per Acre	
GOLF COURSE	SWIM & RACKET CLUB
2,000	2,000

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