

HENRY COUNTY
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.**

Owner(s) Name appearing on Land Book _____

 Mailing Address: _____

 Telephone Number: _____

OFFICE USE ONLY	
Application No. _____	Yr. _____
Type Application: New _____	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 years? 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 _____

Wooded / Timber: (up to 19 acres). No. of Acres _____

(Up to 19 acres allowed if 5 or more acres are qualifying under the agricultural or horticultural use above.)

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: _____

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 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% of such unpaid taxes.

INSTRUCTIONS

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

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 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.

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 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 officer, 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_ ROLLS 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 58.1-3237(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.

LAND USE CALCULATIONS

AGRICULTURAL

Pasture/crop	Number of acres	Rate per acre	Appraised Use Value
Tobacco			
TOTAL			\$

HORTICULTURAL (includes the value of nursery stock and orchard trees)

Type of Use (ie, Apple, Peach)	Soil Capability Class	Number of Acres	Rate per Acre	Appraised Use Value
TOTAL				\$

WOODED / TIMBER up to 19 Acres

Number of Acres	Rate per Acre	Appraised Use Value
TOTAL		\$

RECAPITULATION

Qualifying Land Use Value Appraisals	Acres	Use Value	
Agricultural		\$	
Horticultural		\$	
Wooded/Forest up to 19 acres		\$	
Total Qualifying Acreage		Total Use Value Qualifying Land	\$
Nonqualifying Land Fair market value	Acres	Fair Market Value	
Farm house Acreage		\$	
Other Nonqualifying acreage		\$	
Other Nonqualifying acreage		\$	
TOTAL Nonqualifying acreage		Total fair market value Nonqualifying land	\$
Grand Total Acreage Qualifying & Nonqualifying		Grand Total Land Assessment Qualifying & Nonqualifying	\$

FM _____
 LU _____
 Deferred _____

Assessed Use Value of Qualifying and Nonqualifying Real Estate

Land	\$
Bldgs	\$
TOTAL	\$