

## **Montgomery County Land Use Program Information**

### **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 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 of contiguous land for forest use. A Forest Plan must be submitted.

**Open Space:** Land does not qualify under the Montgomery County Ordinance.

### **Standards for Qualification**

**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.

By signing your application or revalidation form, you are certifying that you have a bona fide farming operation.

**Animals:** To qualify for the Land Use Program, you must have at least the number of animal units listed below.

**For every five (5) acres of land:**

1 Cow	5 Sheep
5 Goats	5 Pigs or Hogs
100 Chickens	66 Turkeys
100 Other Fowl	1 Horse*

\*Horses can qualify the land only if they are being used for a breeding or boarding business, riding academies, the sale of manure, or 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, the lessee's name and contact information are 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 the house site acreage can be qualified for Land Use Assessment.

**Application:** A separate application must be filed for each parcel on the land book. The application must be filled out to its entirety.

**Filing Date:** New applications must be received by November 1<sup>st</sup>.

**Fees:** Each application shall be accompanied by a fee of \$5.00 plus .25 for each acre entered in the program.

**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. Failure to revalidate on time 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**

**Use Change:** Roll-back tax applies when land changes from a qualifying use to a non-qualifying use.

**Required to Report Use Change:** 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 Use Change:** Failure to report and pay the roll-back tax within 60 days following any use change will result in a 10% penalty and interest.

**Material Misstatement:** In the event of a material misstatement of facts in the application or a material change in such facts before the date of assessment, such application shall be void, and the tax for such year shall be based on 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 a change in acreage occurs, it must be reported to the Commissioner of the Revenue immediately.

## **Land Use FAQ's**

**Where do I get the form to apply for land use?** Contact the Commissioner of the Revenue's Office at 540-382-5710 or email [taxreliefmobilehomes@montgomerycountyva.gov](mailto:taxreliefmobilehomes@montgomerycountyva.gov) 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 must be filed annually by December 5<sup>th</sup>, even if there is no change to the property.

**If you have any questions, please call 540-382-5710 or email us at [taxreliefmobilehomes@montgomerycountyva.gov](mailto:taxreliefmobilehomes@montgomerycountyva.gov)**