

LU-1

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

Real Estate Appraisal

- A single application shall be filed for each line (parcel) 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 Code
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

1. General Qualifications

Land may be eligible for special valuation and assessment when it meets the following criteria:

I. Agricultural Use:	No. of Acres _____
Is this real estate devoted to the bona fide production for sale of plants and animals, or products made from such plants and animals on the real estate, that are useful to man or devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to soil and water conservation programs under an agreement with an agency of the state or federal government under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services in accordance with the Administrative Process Act (§ 2.2-4000 et seq.)? Requires 5 acres minimum	<input type="checkbox"/> Yes <input type="checkbox"/> 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, including grapes, nuts, and berries; vegetables; nursery and floral products; and plants or products directly produced from fruits, vegetables, nursery and floral products, or plants on such real estate or devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil and water conservation program under an agreement with an agency of the state or federal government under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services in accordance with the Administrative Process Act (§ 2.2-4000 et seq.)? Requires 5 acres minimum	<input type="checkbox"/> Yes <input type="checkbox"/> No
III. Forest Use:	No. of Acres _____
Is this real estate 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? Requires 20 acres minimum in forest use.	<input type="checkbox"/> Yes <input type="checkbox"/> 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 under uniform standards prescribed by the Director of the Department of Conservation and Recreation? Requires 5 acres minimum in Open Space use unless the local ordinance specifies otherwise.	<input type="checkbox"/> Yes <input type="checkbox"/> No

Additional Requirements

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 such taxation is sought. In any year in which a general reassessment is being made such application may be submitted until thirty days have elapsed after the notice of increase in assessment is mailed.
3. Late Filing The governing body, by ordinance, may permit applications to be filed within no more that sixty (60) days after the filing deadline specified upon the payment of a late filing 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.

