



LAND USE PROGRAM

Commissioner of the Revenue

July 26, 2005



LAND USE ORDINANCE

- The Dinwiddie Board of Supervisors adopted the Land Use Ordinance in 1980
- To preserve land devoted to:
 - Agriculture
 - Horticultural
 - Open Space
 - Forest



USES

- **Agricultural**

- Real estate devoted to sale of plants and/or animals

- **Horticultural**

- Bona fide production for sale of fruits, vegetables, ornamental plants or products



USES (cont'd)

- **Forest**

- Land used and managed in forestal production

- **Open Space**

- Land that is used for park or recreational purposes, conservation, historic or scenic purposes, or interest as defined by standards prescribed by the Director of the Department of Conservation and Historic Resources



QUALIFICATIONS

- **Agriculture**

- 5 acres minimum
- Must have 5 consecutive year history

- **Forestry**

- 20 acres minimum
- Owner certifies that real estate is being used in a planned program of timber management
- Must have 5 consecutive year history



QUALIFICATIONS (cont'd)

- **Minimum Requirements**

- The minimum acreage requirements shall be determined by adding together the total area of contiguous real estate excluding recorded subdivision lots recorded after July 1, 1983, titled in the same ownership



EXCEPTIONS

- **Conversions**

- When a tract of real estate is converted from a qualifying use to another qualifying use, the tract may qualify without the 5 year history



ANNUAL CERTIFICATION

■ Documentation

- Evidence of participating in a federal farm program (ex. CRP), or
- Federal tax forms – 1040F, 4835, 1040E, or
- Farm Management Plan prepared by a professional.
- Gross sales averaging more than \$1,000 annually over the previous 3 years.



IMPORTANT DATES

- **November 2nd**
 - Application due date to enroll new parcels for the following tax year
- **December 5th**
 - Annual revalidation due date for each parcel currently enrolled
 - \$10 late fee



REVALIDATION

- 6 year revalidation on anniversary date of enrollment for each parcel accompanied with a \$10 fee



ROLL-BACK TAX

- Roll-back tax is equal to the difference between land use value and fair market value for each of the five most recent complete tax years including simple interest.
- Roll-back tax is not due when a qualifying property has a change in ownership unless the use changes.



ROLL-BACK TAX (cont'd)

- Owner must report a change in use or zoning change within sixty days to the Commissioner of the Revenue
- New application must be filed with change in acreage with a \$10 fee



ROLL-BACK TAX EVENTS

- Owner requests for more intensive zoning
- Division of land in non-qualifying amounts and change of name (ex. parent-child division)
- Division of land in non-qualifying amounts (ex. Sub-divisions) Roll-back occurs at sale of lot



TOOLS FOR QUESTIONS

- **GIS**
 - Aerial photographs
- **Land Owner**
- **FSA Office**



MORE INFORMATION

- <http://usevalue.agecon.vt.edu>
 - Manuals
 - Publications