

**LU-1-PC**

Real Estate Appraisal

**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 qualifying use may be included on the one application.
- Application will not be accepted if there are delinquent taxes owed on this parcel.

County, City, or Town Pulaski County		
District (e.g., Ingles, Robinson, etc.)		
Owner(s) Name(s) Appearing on Land Book		
Mailing Address		
City	State	ZIP Code
Email Address		

*OFFICE USE ONLY*

Type Application New ____ Transfer ____ Reapplication ____	Eff. Year 2022	Fee
Tax Map No.	Taxes Verified Y / N	
Account No.	Total Acres	
Date Application Must Be Returned By 01-NOV-2022	Approved By / Date	

*FEES: Each new application and transfer shall be accompanied by a fee of \$15.00 plus \$0.10 per acre. Each additional application for the same owner shall have a fee of \$5.00 plus \$0.10 per acre. For parcels that have been removed from land use, the reapplication fee is \$15.00 per parcel; there is no per-acre charge. No fee is charged for revalidation during a reassessment. Checks should be made payable to **Treasurer, Pulaski County.***

**Qualifying Uses**

**I. Agricultural Use:** ..... No. of Acres \_\_\_\_\_

Is this real estate devoted to the bona fide production for sale of crops 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 year?

\_\_\_\_ Cows    \_\_\_\_ Horses    \_\_\_\_ Sheep    \_\_\_\_ Goats    \_\_\_\_ Swine  
\_\_\_\_ Chickens    \_\_\_\_ Turkeys    \_\_\_\_ Other, please specify:

**II. Forest Use:** ..... No. of Acres \_\_\_\_\_

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? .....  Yes  No

Up to 20.0 acres of forested land may be included with agricultural use per tax parcel as approved by the Pulaski County Board of Supervisors.

1. Are the number of acres on line II. *Forest Use* less than or equal to 20.0 acres? .....  Yes  No

2. If you answered NO to question 1 above, you are stating that you have forested areas on this tax map parcel that exceed 20.0 acres. To qualify for a land use assessment on forested land in excess of 20.0 acres, you are required to provide documentation from the Virginia State Forester, i.e., a Forest Management Plan. Do you have a signed copy of the Forest Management Plan? .....  Yes  No

If you answered yes to the above question, please attach a copy to this application.

If you answered no, our office can only assess a maximum of 20.0 forested acres for land use.

**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 my 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): \_\_\_\_\_ Date: \_\_\_\_\_

Signature of Co-Owner(s): \_\_\_\_\_ Date: \_\_\_\_\_

Name of Farmer(s): \_\_\_\_\_

**Section 58.1-3238. Penalties** - Any person failing to report properly any changes 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 crops 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 qualification for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government. A count of the animals and the number of months they were located on the real estate for the previous year is to be furnished by the applicant. Requires a minimum of 5 viable acres in agricultural use; a homesite is considered 1 acre for taxation. Adjacent parcels under the same ownership qualify if the total farmed area is greater than 5 acres.
  - Forest:** When devoted to tree growth in such quantity and so spaced and maintained as to constitute a forest area under the standards prescribed by the State Forester. Requires a minimum of 20 acres in forest use and a copy of the Forest Management Plan signed by the State Forester, his representative, or a local certified forester. Adjacent parcels under the same ownership qualify if the total forested area is greater than 20 acres.
2. **Proof of Qualifications** - Acreage amounts requested for land use assessment will be verified by using the latest aerial imagery and GIS approximations. The applicant must furnish, upon request of the County Assessor, proof of all prerequisites to use valuation and assessment, such as proof of ownership, photographs, descriptions, areas, uses, and production. Proof generally constitutes a copy of the farmer's Schedule F; see Section 3 below, or a copy of the signed forest management for forest acreage. If required by the local assessing officer, a site visit may be performed to evaluate the land use sought.
3. **Federal Form 1040 Schedule-F** - To verify farming status, a copy of the farmer's Schedule F for the preceding year is required. This schedule is found with Federal Tax Form 1040 which is submitted to the IRS annually. If a property is being leased, a copy of the lessee's Schedule F for the previous year is required and should be attached to the Leased Property Certification Form obtained from the County Assessor's Office; see Section 4 below. New applicants (non-transfers) must wait a minimum of one year before applying to the use program to obtain the necessary paperwork to prove farm use. However, a tract of land without a history may qualify only if it is purchased in order to expand or replace existing operation on other tracts of land owned by the applicant.
4. **Leased Property** - If land is leased to a farmer, a certification from the lessee/farmer is required to be obtained by the land owner and furnished to the local assessing officer with this application. This includes land that is provided free of charge to a farmer for use in farming. A form can be obtained from the County Assessor's Office located with the Commissioner of Revenue.
5. **Tenant Housing** - State law requires that house sites (1 acre each) be excluded from land use assessment and must be assessed on a fair market basis. If you have a true tenant house on your property, you may furnish us with evidence of this fact and this house site acreage can be qualified for land use. Persons working only part time on the farm cannot qualify the house as a tenant house.
6. **Filing Date** - Property owners must submit an application on the basis of a use assessment to the County Assessor at least sixty (60) days preceding the tax year for which such taxation is sought, i.e., November 1st. In any year in which a general reassessment is being made, such application may be submitted until thirty (30) days have elapsed after the notice of increase in assessment has been mailed. Real estate that has qualified for land use assessment and that is transferred to a new owner requires a new application; the due date for land use transfers is December 31st of the year of transfer if the sale occurs prior to November 1st. If the sale occurs after November 1st, the due date is December 31st of the following year. The new owner will receive a statement from the County Assessor's Office asking to verify the future land use. If the new owner chooses to remain in the program, they will need to complete a new application by the deadline; the late filing fee does not apply.
7. **Late Filing** - The Pulaski County Board of Supervisors, by ordinance dated March 25, 1980, permits applications to be filed within no more than sixty (60) days after the filing deadline specified, upon the payment of a late filing fee. The late filing deadline is December 31st of the preceding tax year for which such taxation is sought and the fee is \$10.00.

#### IMPORTANT - Change in Use, Acreage, or Zoning - Roll 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, the 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 Revenue, or the local assessing officer, within sixty days of said change. Please note that this includes building an additional house on the property which is under land use assessment.
- (c) On failure to report an pay roll back tax within sixty days following any change in use, the owner becomes liable for an additional penalty of 10% of the amount of the roll back tax and interest. Interest shall be charged at 1/2% of the roll-back taxes, interests, and penalty, for each month or fraction thereof.

#### OFFICE USE ONLY

Qualifying Land (Use Value Appraisals)	Acres	Use Value								
Agricultural		\$								
Forest		\$								
<b>Total Qualifying Acreage</b>		<b>Total Use Value Qualifying Land</b>	<b>\$</b>	<b>Assessed Use Value of Qualifying And Nonqualifying Real Estate</b>						
Nonqualifying Land (Fair Market Value)	Acres/Sites	Fair Market Value								
Homesite Acreage		\$								
Mobile Home Site(s)		\$								
Other Nonqualifying Acreage		\$								
<b>Total Nonqualifying Acreage</b>		<b>Total Fair Market Value Nonqualifying Land</b>	<b>\$</b>							
<b>Grand Total Acreage Qualifying and Nonqualifying</b>		<b>Grand Total Land Assessment Qualifying and Nonqualifying</b>	<b>\$</b>		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">Land</td> <td style="width: 50%; text-align: right;">\$</td> </tr> <tr> <td style="text-align: center;">Bldgs.</td> <td style="text-align: right;">\$</td> </tr> <tr> <td style="text-align: center;"><b>Total</b></td> <td style="text-align: right;"><b>\$</b></td> </tr> </table>	Land	\$	Bldgs.	\$	<b>Total</b>
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