

LU-LPC-PC

Real Estate Appraisal

**Leased Property Certification
For Land Use Assessment**



- Please complete the required information using the instructions provided on the reverse.
- This document should be completed in its entirety.
- **The accompanying Land Use Application will not be accepted if there are delinquent taxes owed on this parcel.**

SECTION 1 - LESSOR	SECTION 2 - LESSEE
Land Owner Name(s)	Lessee Name(s)
Land Owner Address	Lessee Address
Location of Leased Property	Email
Tax Map No.	Phone
Email	
Phone	

SECTION 3 - DESCRIPTION OF FARMING ACTIVITIES

SECTION 4 - AFFIDAVIT

We the undersigned certify that the land for which taxation is requested meets all the requirements set forth in the Application For Taxation On The Basis of A Land Use Assessment, known as "the application." We certify that the abovementioned property is being actively farmed as set forth in the application and that the lessee is responsible for the active farming. I, the lessee, am including a copy of my Federal Form 1040 Schedule F for the past five (5) years to verify farming status on this particular piece of real estate. We do hereby grant the Office of the Commissioner of Revenue, Real Estate Department, permission to investigate these statements to verify the legitimacy of the application and if additional documentation is requested, it will be made available as soon as possible. Failure to provide any additional documentation may result in denial of the application and subject the property to roll-back taxation, if applicable.

Signature of owner or corporation officer	Date
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Signature of co-owner(s)	Date
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Signature of lessee(s)	Date
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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

Please note, this form should only be completed if a land owner is leasing property to a third-party or farmer for agricultural use or if the land owner is allowing a third-party or farmer to profit from the agricultural use of their property. Land owners who file Federal Form 1040 Schedule F and are the farmer themselves need not complete this document.

1. **Lessor** - The owner of record on the land book should complete section 1, providing their full name as it appears in the deed, as well as their mailing address and the location of the property being leased. A tax map number of the property is required and can be obtained via the County website under GIS, or by calling the Office of the Commissioner of Revenue, Real Estate Department. Additionally, an email and/or phone number is required for future contact.
2. **Lessee** - The farmer, or third party, who is leasing the property or who is actively farming the property free of charge but for the benefit of agricultural profit should complete section 2. Their full name, address, and an email and/or phone number are required.
3. **Farming Activity** - Section 3 should be completed by the farmer or third party. It should include a brief outline of what is being farmed and the profit, expressed as dollars per year, that is expected from such farming at this location. A brief description is sufficient as the full application will require additional details and information to be provided by farmer.
4. **Affidavit** - The land owner(s) or corporation officer, as well as the lessee(s) should carefully read the affidavit statement, sign, and date their respective lines. Additionally, Virginia state code Section 58.1-3238 should be examined which discusses penalties of misinformation. Furthermore, the full application will contain additional information about roll-back taxes and other penalties that should be examined before proceeding.

The lessee is required to provide a copy of their Federal Form 1040 Schedule F for the previous five (5) years to allow the local assessing to verify farming status. This is a requirement for all applicants that own their land and farm it themselves, but when the property is being leased or provided to a third-party for agricultural profit, we require the third-parties Profit and Loss tax statement.

Questions can be submitted to the Office of the Commissioner of Revenue, Real Estate Department Monday through Friday, excluding state and federal holidays, by calling (540) 980-7753 between 8:30 AM and 5:00 PM.