



MARTHA S. SWENSON
MASTER COMMISSIONER OF THE REVENUE
GREENSVILLE COUNTY
1781 GREENSVILLE COUNTY CIRCLE, SUITE 132
EMPORIA, VIRGINIA 23847

TELEPHONE (434) 348-4227
FAX (434) 348-3189



Date: _____ Fee: \$ _____ Parcel # _____

LAND OWNERS APPLYING FOR THE LAND USE PROGRAM:

Dear Land Owner:

Greenville County has land use value assessments for agricultural use in the land use program. This is an incentive program for landowners that are not planning to change the use of their property. **Changing the use or zoning will result in roll back of the deferred taxes on the acreage you change.** There is a maximum of five years in which deferred taxes can be assessed.

Landowners with 5 acres or more productive agriculture use must fill out the enclosed affidavit.

Please look over the enclosed application and information in regards to this program before you proceed to apply. If you decide that you do not want to join this program, please contact this office by November 1.

Application dates are September 1 to November 1 of each year. An application and fee of \$50.00 is required for each parcel of land to be reviewed and considered for land use credit. Application fees are not refundable. The \$50.00 application for Revalidation fee is required only during the year of General Reassessment (every 6 years). The signed application and fee should be mailed to the Commissioner of the Revenue, 1781 Greenville County Circle, Rm 132, Emporia, VA 23847. Please make your check for the \$50.00 application fee for each parcel payable to the Greenville County Treasurer. Farm Service Form FSA-156EZ and map are required for correct acreage assessments on the parcels.

Please call if you have any questions. Application may be obtained from the Greenville County Commissioner of the Revenue's office or at the Greenville County website at www.greenvillecountyva.gov.

Very truly yours,

Martha S. Swenson
Master Commissioner of the Revenue
Greenville County

NOTICE TO ALL PROPERTY OWNERS UNDER LAND USE ASSESSMENT INFORMATION TO HELP IN UNDERSTANDING YOUR LAND USE ASSESSMENT

LAND USE: The purpose of this program is to encourage the preservation and proper use of such real estate in order to assure a readily available source of agriculture within reach of the concentrations of population.

QUALIFICATIONS: Your property for land use assessment is based on a determination that the use of the property meets state minimum standards for land use assessment.

QUALIFICATION REQUIREMENTS FOR AGRICULTURAL LAND USE

Minimum Acreage: A minimum of 5 acres in **production** for the past 5 years is required to qualify for agricultural land use. Home sites will consist of at least 1 acre and do not qualify as "in production." State law requires that house sites be excluded from land use assessment and shall be assessed at fair market value, which may include acreage being used in some non-agriculture, intensive use. Only contiguous parcels may have less than 5 acres of agricultural land per parcel, but must have a total of at least 5 acres in production from all. Subdivision lots must qualify on their own and cannot be combined to qualify.

In production use consist of the following:

Field Crops: Production of field crops products for sale to consumer. Field hay will qualify if it is being harvested and sold, or to feed livestock that are for sale or reproducing to sell offspring.

Pasture: Will qualify if grazing livestock is for sale.

Livestock: Livestock shall be primarily for commercial sale. There should be at least one animal unit-month per every 5 acres of land for 12 months. There must be enough animal units to be considered "in production."

An animal unit = one cow; one horse; five sheep; five swine; 100 chickens; 66 turkeys; or 100 other fowl.

Horses: Horses owned and used for personal use do not qualify. Horses must be kept for commercial purposes such as boarding, breeding purposes, riding academies and training. If horses are infrequently bought and sold, there must be other reasons for commercial use of the horses in order to qualify. You must have at least 5 horses being boarded for compensation that are not owned by you.

A signed and notarized agricultural affidavit is required with land use application. Your land will be inspected by the County Assessor for qualification and you may be requested to provide federal documentation of farm production such as a copy of your federal income tax return and schedule F.

- **APPLICATIONS:** A separate application must be filed for each parcel on the land book. You must file a new application whenever there is a change in the use or acreage. Farm Service Form FSA-156EZ and map are required.
- **FILING DATE:** Applications may be made anytime between September 1 and November 1 of each year.
- **FEES:** Each application for each parcel shall be accompanied by a \$50.00 fee. Checks should be made payable to the Treasurer of Greensville County.

PROPERTY OWNERS REQUIRED TO REPORT CHANGE IN USE OF PROPERTY: If the use of your property is changed to a non-qualifying use, State Law and County Ordinance require that you notify the Commissioner of Revenue's Office within sixty days following such change in use. Failure to report within 60 days of change will cause an additional penalty of 10% of the amount of roll-back, plus interest, which penalty shall be collected as a part of the tax. In addition to such penalty for failure to make a required report, there is imposed interest of one-half of one percent of the amount of the roll-back tax, interest and penalty for each month of failure during which the failure continues. Please note that this includes building an additional house on the property, which is under Land Use Tax Assessment.

CHANGE IN OWNERSHIP OR USE OF PROPERTY: If you convey a portion of the property, which you have placed under Land Use Tax Assessment, please contact the Commissioner of Revenue's Office promptly. Reapplication must be made for continuation in the Land Use Tax Program, along with **application fee of \$50.00 and mailed or delivered to our Office within 10 days of notification.**

ROLL-BACK TAXES: If in the future, property which has been taxed under land use assessment is changed to a non-qualifying use, the property is immediately subject to additional taxes, called roll-back taxes, in an amount equal to the difference between the taxes which were paid on a land use assessment basis and those taxes which would have been paid on a fair market value assessment basis, plus interest. Roll-back taxes are for the current year and each of the five preceding years.

Rollback taxes are the deferred tax amounts plus penalty and interest that are the difference between the tax on the regular value and the land use value. Changes in use and acreage will result in roll back taxes for up to 5 years. Rezoning the land to a higher intensity will automatically trigger roll back taxes. Subdividing or splitting off land into lots smaller than the qualifying acreage will result in roll back taxes. Letting agricultural acreage lay fallow or inactive for more than 6 months will result in roll back taxes.

DELINQUENT TAXES: No application for assessment based on use, shall be accepted or approved if at the time the application is filed, the tax on the land effected is delinquent.

All parcels under the Land Use Taxation Program having prior taxes delinquent on April 1, will require that all outstanding taxes be paid by June 1, or will be removed from the program for that tax year.

IF YOU HAVE ANY QUESTIONS, PLEASE CALL (434)-348-4227.

ADDRESS ANY LAND USE CORRESPONDENCE TO:

COMMISSIONER OF THE REVENUE

1781 GREENSVILLE COUNTY CIRCLE, RM 132

EMPORIA, VA 23847

LAND USE POLICIES

Split offs, subdivisions, parcel cuts: 58.1-3241 / 58.1-3233

If they are less than the minimum acreage requirements (5 ac agric.; this does not include one acre house site), roll back is liable.

If they do not meet the minimum acreage requirement and there is no contiguous (adjoining) land in the same name or trust for that person, then it **cannot** be put back into the Land Use Program.

If it is a recorded subdivision, EACH lot must stand on its own for qualifying and the contiguous parcels rule does NOT apply.

REZONED TO HIGHER INTENSITY: 58.1-3237

Parcels in the Land Use Program rezoned to a higher intensity at the request of the owner or his agent shall be liable for roll back taxes on the portion that the zoning was changed.

FAILURE TO REPORT CHANGE IN USE; MISSTATEMENTS IN APPLICATIONS

State Code Section 58.1-3238

Any person failing to report properly any change in use of property for which an application for use value taxation had been filed shall be liable for all such taxes, in such amounts 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 percent of such unpaid taxes.

For purposes of this Section and Section 58.1-3234, incorrect information on the following subjects will be considered material misstatements of fact:

- 1. The number and identities of the known owners of the property at the time of application;**
- 2. The actual use of the property.**

The intentional misrepresentation of the number of acres in the parcel or the number of acres to be taxed according to use shall also be considered a material misstatement of fact for the purposes of this Section and Section 58.1-3234.

LAND USE APPLICATION REQUIREMENTS

- **FARM REPORT REQUIRED:** You must submit copies of income tax form Schedule F for five previous years if you farm the land yourself. If you lease your property, the person or persons that lease the property must fill out a lessee certification.
- **APPLICATIONS:** A separate application must be filed for each parcel on the land book (or tax bill). You must file a new application whenever there is a change in the use, acreage, or ownership.
- **FILING DATE:** Application may be made anytime between September 1 and November 1 of each year for the next tax year.
- **FEES:** Each application shall be accompanied by a \$50.00 fee. Checks should be made payable to the Treasurer of Greenville County.

ROLL BACK TAX INFORMATION

- **CHANGE IN USE:** Roll back tax applies when land changes from a qualifying use to a nonqualifying use. State law and county ordinance require that you notify this office within sixty (60) days following the change in use, acreage, or ownership. This includes the use of an acre of land for building a dwelling if the acre was originally in the Land Use Program.
- **ROLLBACK TAXES:** Roll back taxes must be paid within (60) days after the taxes have been assessed. Any changes require a new application to be filed and an additional fee to be paid. Changes in use, rezoning to a more intense use (Title Sec. 58.1-3237) and the split off or subdivision of lots (Title Sec. 58.1-3241) may trigger rollback taxes. When rollback is issued, the taxes owed are based on the difference between land use value and fair market value for the current year, as well as the previous five years. Rollback taxes will equal the deferred tax, plus interest.
- **MATERIAL MISSTATEMENT:** 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, an additional penalty of 100 percent of such unpaid taxes shall be further assessed.

FAILING TO COMPLY WITH ANY OF THE ABOVE MAY CAUSE THE REAL ESTATE IN QUESTION TO BE REMOVED FROM THE LAND USE PROGRAM. DELINQUENT TAXES OF ANY NATURE WILL ALSO CAUSE THE REAL ESTATE TO BE REMOVED FROM THE PROGRAM. FOR FURTHER INFORMATION, YOU MAY CONTACT THE COMMISSIONER OF THE REVENUE'S OFFICE AT 434-348-4227.

I HAVE READ AND UNDERSTAND ALL OF THE ABOVE REQUIREMENTS.

Signature of Land Owner/s

Date

(This form must be filed with each application)

You must complete this form and return it with your application to qualify

Land Use Agricultural Use Affidavit

Parcel Number: _____ Date: _____

Acreage of parcel: _____ Acres Farmed: _____

I declare that my parcel located in Greenville County has been devoted to the bona fide production for sale of plants and/or animals useful to man for the past five years by myself or someone else, and I meet the requirements for the Land Use Program.

- 1) Is your property being rented for farming purposes? _____
- 2) If so, name of person farming property: _____
- 3) Was this an oral agreement or was a rental contract signed? _____
- 4) Number of acres being farmed: _____
- 5) Do you have any acreage that is open but not used for farming purposes, if so how many acres? _____
- 6) Give an explanation of how your property is presently being farmed: (example-# of acres of cropland, what kind of crops; # acres of pastureland, hayfields; animal production, type of animals, # of head etc.)

Signature of property owner(s)

GREENSVILLE COUNTY LAND USE LESSEE CERTIFICATION FORM

Parcel No. _____ No. Acres Leased or Rented _____

If another person is farming/using your land, please have them complete this form.

To Whom It May Concern:

I, _____, do hereby certify that I have used the land belonging to _____ for the purpose of raising livestock, or agricultural products (or another use) for the years _____, _____, _____, _____, _____.

List type(s) and amount(s) of crop produced for most recent complete year:

Type: _____ Acres: _____
Type: _____ Acres: _____

List types and amounts of animals, and number of months on the property, during the previous year:

Type: _____ Acres: _____ # of Months: _____
Type: _____ Acres: _____ # of Months: _____
Type: _____ Acres: _____ # of Months: _____

Note: Horses must be used for breeding, boarding, training for sale or as a service to another to another party to qualify the owner for use value assessment. Any animals present for personal use or pets do not qualify.

Amount paid to land owner for use of this land parcel for the previous year: _____

Date: _____ Signature of Lessee: _____

Please return this form to the landowner before November 1st, or mail directly to:
Commissioner of the Revenue
1781 Greenville County Circle, Rm 132
Emporia, VA 23847

IT IS THE LANDOWNERS RESPONSIBILITY TO INSURE THAT THIS FORM IS SUBMITTED TO THE GREENSVILLE COUNTY COMMISSIONER OF REVENUE'S OFFICE.

Land Use Attestation Form

(Must accompany Land Use form if not furnishing tax schedule)

I am unable to furnish a federal tax schedule C, E, or F for tax year. By signing this form, I am certifying that I have received compensation in the amount of \$_____ for the agricultural activities described below. Please describe the qualifying activities related to your property: e.g., type of crops grown for sale or silage, type of stock raised and sold, or services performed.

Owner's Signature _____

2nd Owner's Signature _____

Date _____

DATE

NAME

I (WE) THE UNDERSIGNED CERTIFY THAT ALL REAL ESTATE TAXES
PAYABLE ON THE FOLLOWING NUMBERED PARCELS HAVE BEEN PAID IN
FULL:

PARCEL # _____ PARCEL # _____

/S/ _____

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 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 minimum in agricultural use.

2. FILING DATE – Property owners must submit an application on the basis of a use assessment to the local assessing officer at least sixty (60) 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. 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.

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, that 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 the Revenue, or other assessing officer, within sixty (60) days of said change.

RECAPITULATION – FOR OFFICE USE

Use Value Appraisals	Acres	Use Value	
AGRICULTURAL	_____	\$ _____	
TOTAL QUALIFYING ACREAGE	_____		TOTAL USE VALUE \$ _____
			QUALIFYING LAND
Fair Market Value-Ineligible Land		Fair Market Value	ASSESSSED USE VALUE
Farm House Acreage	_____	\$ _____	OF QUALIFYING AND
Other Nonqualifying Acreage	_____	\$ _____	NONQUALIFYING
Total Nonqualifying Acreage	_____	\$ _____	REAL ESTATE
Add: Qualifying &			Land \$ _____
Nonqualifying Acreage			Bldgs. \$ _____
TOTAL:	_____	TOTAL FAIR MARKET VALUE OF	Total \$ _____
		NONQUALIFYING LAND \$ _____	
GRAND TOTAL LAND ASSESSMENT QUALIFYING AND NONQUALIFYING			\$ _____