



The Land Use Program

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Requirements

Acreage Requirements – Agricultural and horticultural lands: 5 acres minimum of contiguous land excluding a one acre home site and must meet standards established by the Commissioner of agriculture & Consumer Services. Forest Use: 20 acres minimum of contiguous land excluding a one acre home site and must meet standards established by the State Forester.

Photocopy of Property – A photocopy which may be obtained from the local Farm Bureau Office is required.

Farm Report Required – Submit copies of income tax forms for five previous years if you farm the land yourself. If you lease your farmland a five year history form is required and must be signed by the farmer. If the land is forestland, a written statement from a qualified forester must be submitted.

Tenant Houses – State law requires that house sites be excluded from Land Use Assessment and be assessed on a fair market value. If you have any true tenant houses on your property you may furnish this office with evidence of the fact and this house site acreage may be qualified for Land Use Assessment. Persons working only part time on the farm cannot qualify the house as a tenant house.

Application – A separate application must be filed for each parcel on the land book and all information must be in the Commissioner of Revenue's Office by November 1. If the parcels are contiguous they may be combined onto one application.

Filing Date – Applications are made annually on or before November 1, except during a reassessment year when the deadline shall be extended to 30 days after the reassessment notice is mailed.

Fees – A fee of \$20.00 shall accompany each application. Checks should be made payable to Gloucester County.

Revalidation – All applications must be renewed annually in the Commissioner of Revenue's Office. Failure to renew an application will cause the property to be removed from the special assessment program. (Revalidation forms are mailed September and due November 1).

Roll Back Tax Information – According to Chapter 16 of the Gloucester County Code, there is a roll-back tax, and interest thereon, in such amounts as may be determined under Section 58-769.10 of the Code of Virginia of 1950, as amended, upon any property for which the use changes to a non-qualifying use.

Change in Use – Roll back tax applies when land changes from a qualifying use to a non-qualifying use.

Property Owners Required to Report Change in Use of Property – State Law and County Ordinance require that the owner of any real estate liable for roll-back taxes shall notify the Commissioner of the Revenue within sixty (60) days following any change in use. Please note that this includes building an additional house on the property, which is under Land Use Assessment.

Failure to Report Change in Use of Property – On failure to report and pay roll back tax within 60 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 also be charged @ 1/2% of the roll back taxes, interest, and penalty, for each month or fraction thereof.

Material Misstatement – Any person making a material misstatement of fact in any application filed pursuant hereto shall be liable for all taxes, in such amounts 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, and he shall be further assessed with an additional penalty of one hundred per centime of such unpaid taxes.

Change in Acreage – Any change in the total acreage of real estate, which is assessed in accordance with the land use assessment law, requires the filing of a new application. This requirement is in accordance with 58-769.8 of the Code of Virginia Title "Taxation." Therefore, it is of the utmost importance that when such a change in acreage occurs, it must be reported to the Commissioner of the Revenue immediately.

Land Use FAQ's

Where do I get the form to apply for land use? Contact the Commissioner of the Revenue's Office at (804) 693-3451 to obtain an application and to find out more about the land use program.

If everything remains the same must I file an application annually? The application must be renewed annually. The property will be removed from the special assessment program if the forms are not received in this office by November 1.

**If you have any questions, please call
693-3451 or e-mail to cor@gloucesterva.info**