



County of Prince George
Real Estate Assessor's Office
P.O. Box 68
Prince George, VA 23875
Phone (804) 722-8629
assessor@princegeorgecountyva.gov

LAND USE REVALIDATION

Filing Instructions

Dear Property Owner(s):

Most years, the revalidation process only includes the submission of a signed Revalidation Application. However, §58.1-3234 of the Code of Virginia and § 74-262 (d) of the Prince George County Code requires that a Revalidation Fee equal to the original Application Fee be paid every sixth year (TY2024).

BOTH the REVALIDATION APPLICATION and REVALIDATION FEE for each qualifying parcel must be received by the Assessor's Office no later than 5:00pm on November 1, 2023 to remain in the Land Use Program. The submission of the REVALIDATION APPLICATION and the REVALIDATION FEE is the first step in the qualification process. The information on the Revalidation Application will be verified by the Assessor's Office and additional supporting documentation may be required to meet the qualifying standards determined by the State Land Evaluation Advisory Council (SLEAC).

Please note that EACH INDIVIDUAL PARCEL requires a REVALIDATION APPLICATION but the **REVALIDATION FEE** is calculated using the TOTAL QUALIFYING ACRES. If you own multiple contiguous parcels, you will have multiple REVALIDATION APPLICATIONS but only one (1) REVALIDATION FEE; however, each additional acre in excess of 100 acres shall be charged 0.02 per acre (i.e. 120 acres = \$10.40).

Please contact the Assessor's Office at (804) 722-8629 or tlemons@princegeorgecountyva.gov with any questions you may have about the Land Use Program or this Revalidation Process. Forms and other relevant information about the Land Use Program can be found on the Assessor's page on the County Website at princegeorgecountyva.gov.

REVALIDATION APPLICATION FILING INSTRUCTIONS

Land Use Assessments must be revalidated annually to verify that all property in the program is being used in accordance with qualifying standards as determined by the State Land Evaluation Advisory Council (SLEAC) and verified by the Assessor's Office. During this Revalidation Application Fee year, the Assessor's Office audits all land use parcels to **verify adherence to the qualifying standards**. The submitted information on the Revalidation Application will be thoroughly reviewed by the Assessor's Office over the next few months and additional supporting information may be required to remain in the Land Use Program:

- A Revalidation Application **MUST** be completed for **EACH QUALIFYING PARCEL**.
- Answer the included Four (4) questions with regards to the specific parcel that coincides with the form.
- The REVALIDATION APPLICATION(S) and REVALIDATION FEE **MUST BE RECEIVED OR POSTMARKED BY NOVEMBER 1, 2023**.
- **LATE APPLICATIONS WILL BE RECEIVED UNTIL JANUARY 1, 2024 WITH THE PAYMENT OF AN ADDITIONAL \$10.00 LATE FEE PER APPLICATION.**

REQUIRED QUESTIONS

1. A Change in the Size of the parcel may affect the qualifying standards of the parcel.
2. The Land Use taxable values are driven by "VALUE IN USE". When a change in use occurs, this may affect the Land Use status. Typical reported changes could include converting acreage to build a home or outbuilding, converting from one qualifying use to another, or changing the use to a non-qualifying use.

3. A change from a qualifying use to a non-qualifying use requires the payment of a roll-back tax. The roll-back tax is calculated for the current tax year plus the five previous tax years and is based on the difference between fair market value and use value for those years.
4. The Land Use Program was established to provide qualifying land uses a tax incentive to continue using the property for agricultural, forest, or other open space uses. The program provides a significant annual property tax reduction. The Code of Virginia and subsequent opinions by the Attorney General have upheld that **NO PARCEL WITH DELINQUENT REAL ESTATE TAXES QUALIFIES FOR THE LAND USE PROGRAM** regardless of past, current, or future use. Any property having delinquent taxes which remain **UNPAID ON JUNE 30, 2024 WILL BE REMOVED FROM THE LAND USE PROGRAM** (Section 58.1-3235 of the Code of Virginia).
5. Rezoning a property may change the property's qualification status. When a property is zoned to a commercial or industrial zoning classification at the owner's request, the property will no longer qualify and be subject to roll-back taxes (see above).
6. Provide the contact information of the owner that will be able to provide the Assessor's Office with answers to specific questions regarding the information needed to Revalidate this parcel's qualification in the Land Use Program.

If you have any questions regarding the Revalidation Form or the Land Use program, please contact the Real Estate Assessor's Office at (804) 722-8629 or tlemons@princegeorgecountyva.gov

MINIMUM ACREAGE

§ 58.1-3233(2) establishes minimum acreages.

Five (5) acres for agricultural or horticultural use, excluding homesite.

Twenty (20) acres for forest use, excluding a homesite. (Verifying documents include a Professional Forester Plan; or an Owner's Commitment Forest Plan.)

Qualification size is based on common ownership of contiguous parcels (§ 58.1-3233(2)); however, subdivision parcels recorded after July 1, 1983, may no longer qualify.

AGRICULTURE

Minimum of 5-acres and verification of qualifying agricultural use devoted to the bona fide production for sale of plant or animal products useful to man may be required. (Verifying documents include FSA 156 EZ; Lease between Farmer & landowner; Federal Form 4835; 1040F or 1040E). The property may meet this requirement by participating in a conservation program under an agreement with an agency of the Federal Government.

Field crops include, but are not limited to hay, corn, soybeans, wheat and other grains.

Livestock includes cows, swine, poultry, and equine animals, among others.

Personal use or consumption by owner or lessee does not qualify.

Horses kept for pleasure and/or personal use *do not qualify*.

Commercial Stables used for boarding, breeding, or training may qualify with the submission of the proper Income and Expense documentation.

The guidelines for minimum livestock units per acre set by the Virginia Department of Agriculture and the State Land Evaluation Advisory Council (SLEAC) must be met.

Links to these guidelines and other documentation can be found on the Assessor's Office webpage.

PLEASE NOTE: Revalidations will not be considered "filed" until all documentation has been received in the Assessor's Office verifying adherence to the qualifying standards.