

Form LU-2**Land Use Revalidation****Locality:** _____

- In order to continue to qualify for Land Use, you will need to revalidate your property.
- Failure to submit a revalidation form will result in the removal of the parcel from the land use program for the following tax year.

Tax Year: _____**Revalidation Due Date and Fee(s)**

Revalidation Must Be Returned/Postmarked By:	Revalidation Fee \$
If Applicable, Late Revalidations Must Be Returned/Postmarked By:	If Applicable, Late Revalidation Fee \$

Land Owner(s) Name Appearing on Land Book and Mailing Address:**Land Owner Information**

Tax Map/Parcel #/GPIN	Account Number	Total Acreage	
Telephone Number	Email Address	Total Qualifying Acreage	Total Non-qualifying Acreage

Operator of Farm, if other than the Land Owner(s)

Business / Farmer's Name	
Mailing Address	Telephone Number
City, State and Zip Code	Email Address

Change in Use Declaration**I. General Use**

1. Have there been any recent changes to the use of the property? ☐ Yes ☐ No

If yes, please describe in detail: _____

Qualifying Uses**I. Agricultural Use:** **No. of Acres** _____

Is this real estate devoted to the bona fide production for sale of plants and animals, or products made from such plants and animals on the real estate, that are useful to man or devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to soil and water conservation programs under an agreement with an agency of the state or federal government under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services in accordance with the Administrative Process Act (§ 2.2-4000 et seq.)? Requires 5 acres minimum. ☐ Yes ☐ No

1. What field crops are being produced to qualify this parcel of real estate under the agricultural standards?

Hay _____ Corn _____ Soybeans _____ Other _____

2. How many of the following animals were on the real estate the previous year? How many months? _____

Cattle _____ Horses _____ Chickens _____ Turkeys _____ Swine _____ Other _____

3. Is this parcel currently or previously participating in a federal/state government program. ☐ Yes ☐ No

II. Horticulture Use: **No. of Acres** _____

Is this real estate devoted to the bona fide production for sale of fruits of all kinds, including grapes, nuts, and berries; vegetables; nursery and floral products; and plants or products directly produced from fruits, vegetables, nursery and floral products, or plants on such real estate or devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil and water conservation program under an agreement with an agency of the state or federal government under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services in accordance with the Administrative Process Act (§ 2.2-4000 et seq.)? Requires 5 acres minimum. ☐ Yes ☐ No

1. What products are being produced to qualify this parcel of real estate under the horticultural standards?

III. Forest Use:	No. of Acres
Is this real estate devoted to tree growth in such quantity and so spaced and maintained as to constitute a forest area under standards prescribed by the State Forester? Requires 20 acres minimum in forest use.....	
☐ Yes ☐ No	

IV. Open Space Use:	No. of Acres
Is this real estate so used as to be provided or preserved for park or recreational purposes, conservation of land or other natural resources, floodways, historic or scenic purposes, or assisting in the shaping of the character, direction, and timing of community development or for the public interest and consistent with the local land-use plan under uniform standards prescribed by the Director of the Department of Conservation and Recreation? Requires 5 acres minimum in Open Space use unless the local ordinance specifies otherwise.	
☐ Yes ☐ No	

Additional Requirements

Proof of Qualifications	Upon request of the local assessing officer, the applicant shall furnish proof of all qualifications for continued use-valuation and assessment, such as proof of ownership, description, areas, uses, and production. Code references: § 58.1-3233, 2VAC5-20-20, & 2VAC5-20-40.
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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 § 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 days of said change.

Majority Owner or All Owners Must Sign

<u>Majority Owner</u>	
I, the undersigned owner of a majority interest in an undivided parcel, certify that this revalidation application and any attachments have been examined and are true and correct to the best of my knowledge.	
Date:	Owner's Signature:

<u>All Owners</u>	
This is to certify that I/we wish to revalidate my/our Land Use application. We, the undersigned, certify that this revalidation application and any attachments have been examined and are true and correct to the best of our knowledge. Any additional signatures required may sign and date in the blank space below.	
Date:	Owner's Signature:
Date:	Owner's Signature:
Date:	Owner's Signature:
Date:	Owner's Signature:
Date:	Owner's Signature:

§58.1-3238 Penalties — 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 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 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.
