

**COUNTY OF WISE**  
**COMMISSIONER OF REVENUE**  
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**LAND USE ASSESSMENT PROGRAM**  
*Special Program for Land Preservation*

In 1971, the Virginia General Assembly enacted a law permitting localities to adopt a program of special assessment for agricultural lands. These laws are contained in Sections 58.1-3229 through 58.1-3244 of the Code of Virginia.

Wise County adopted the Land Use Assessment Program for Agriculture in 2003 and for Horticulture in 2007. The program provides for the deferral of real estate taxes when a property meets qualifying standards for agricultural and horticultural uses. Assessed values under the program are generally less than those estimated at fair market value. The requirements of the program are contained in the Codified Ordinances of Wise County.

The purposes of the program are stated as:

- To help encourage owners to use their land for agricultural purposes. This helps ensure that the best spots for agricultural development are used for that purpose, and as a result, it allows this land to continue to be used for agricultural purposes for years to come.
- To conserve natural resources. This helps to make sure that there is plenty of clean water supplies, and also helps to prevent erosion.
- To help maintain a good number of agricultural parcels in the county as the population grows and more land is taken for home sites and businesses.
- To help maintain a balanced economy when owners might feel the pressure to convert their land into a more intensive use (i.e. sell to a business or develop into home sites). By offering a land use assessment, it gives the owners motivation to continue to preserve the property for agricultural purposes.

## Ordinance must be adopted

An ordinance must be adopted by the local government before special classification, assessment and taxation can be permitted in a locality. (This is a constitutional requirement.)

**The Wise County Board of Supervisors adopted the following ordinance on May 8, 2003:**  
**Special Assessments of Agricultural Real Estate Ordinance**

*Wise County finds that the preservation of real estate devoted to **agriculture uses or horticulture\* uses** within its boundaries is in the public interest and, hereby ordains that such real estate shall be taxed in accordance with the provisions of 58.1, Article 4, 58.1-3230, of the Code of Virginia, as amended, and of this article.*

***Eligibility for special assessments; applications; revalidations:***

***A.*** *The owner of real estate meeting the criteria set forth by the Code of Virginia for agriculture use or horticulture\*use... may at least **60 days preceding the tax years** for which such taxation is sought, apply to the Commissioner of the Revenue for the classification, assessment and taxation of such property for the next succeeding tax year... in any year in which a general reassessment is being made, the property owner may submit such application until **30 days** have elapsed after his notice of increase in assessment is mailed...*

*...or 60 days preceding the tax year, **whichever is later**, provided that such application shall be on forms provided by the State Department of Taxation and supplied by the Commissioner of the Revenue and shall include such additional schedules, photographs and drawings as may be required by the Commissioner of the Revenue.*

***B.*** *A separate application shall be filed for each parcel on the land book for which qualification is sought.*

***C.*** *All applications under this article shall be accompanied by an application fee payable to the County Treasurer of \$25.00 and \$.25 per acre (or major part thereof) per parcel sought to be classified, assessed and taxed under this article, whichever is greater. No such application fee is required upon the filing of an application upon a change in acreage.*

***D.*** *The owner of any real estate which has been approved for special assessment... shall revalidate annually any application previously approved. Such revalidation shall be made with the Commissioner of the Revenue, on forms prescribed by the same. Revalidations must be...  
...made **before November 1 of the preceding tax year** for which such assessment is sought  
...or 60 days preceding the tax year, **whichever is later**, provided that such application shall be on forms provided by the State Department of Taxation and supplied by the Commissioner of the Revenue and shall include such additional schedules, photographs and drawings as may be required by the Commissioner of the Revenue.*

***E.*** *Late filing of land use applications. A **late filing fee of \$25.00** will be assessed for the late filing for each parcel application. **The applicant will have 30 days from the date of passage of this subsection and 30 days from the due date, November 1, of each year hereafter.***

***Determinations of the Commissioner of the Revenue:***

***A.*** *Promptly upon receipt of any application, the Commissioner of the Revenue shall determine whether the subject property meets the criteria for taxation hereunder. If the Commissioner shall determine that the subject property does meet such criteria, **he shall determine the value of such property for its qualifying use, as well as its fair market value.***

***B.*** *In determining whether the subject property meets the criteria for agricultural use or horticultural\*use, **the Commissioner of the Revenue may when applicable request an opinion from the Commissioner of Agriculture and Consumer Services. Upon the refusal of the***

***Commissioner of Agriculture and Consumer Services to issue an opinion or in the event of an unfavorable opinion which does not comport with standards set forth by the Commissioner of Agriculture and Consumer Services, the party aggrieved may seek relief from a Court of record wherein the real estate in question is located; and in the event that the Court finds in his favor, it may issue an Order which shall serve in lieu of an opinion for the purposes of the article.***

***Recording of real estate values.***

*The use value and fair market value of any qualifying property shall be placed on the land book delivery to the treasurer, and the tax for the next succeeding tax year shall be extended from the use value.*

***Roll back tax imposed.***

*There is hereby imposed a rollback tax, in such amount as may be determined 58.1-3237 of the Code of Virginia, as amended, upon any property as to which the use changes to a non-qualifying use.*

***Changes in status.***

***A.*** *The owner of any real estate liable for rollback taxes shall report to the Commissioner of the Revenue, on forms to be prescribed, any change in use/zoning of such property to a non-qualifying use or change in zoning and shall pay the rollback tax then due to the Treasurer. The Commissioner shall forthwith determine and assess the rollback tax, which shall be paid to the Treasurer **within 30 days of assessment.** On failure to report **within 60 days** following such change in use, such owner shall be liable for an additional penalty equal to **10%** of the amount of the rollback tax, which penalty shall be collected as part of the tax.*

*In addition to such penalty, there is hereby **imposed interest of 10%** per annum of the amount of the rollback tax or a fraction thereof during which the failure continues.*

***B.*** *Any person making **a material misstatement of fact** in any application filed pursuant hereto shall be liable for all 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; **and he shall be further assessed with an additional penalty of one hundred per centum (100%) of such unpaid taxes.***

***Applicability of Statutory provisions.***

*The provisions of Title 58.1 of the Code of Virginia, as amended, applicable to assessments and taxation hereunder, shall be adopted mutatis mutandis, including without limitation, provisions relating...to tax liens and the correction of erroneous assessments. For such purposes, the rollback taxes shall be considered to be deferred real estate taxes.*

***Enter this ordinance this the 8<sup>th</sup> day of May, 2003.***

***\*Horticulture land use was adopted by Ordinance on January 11, 2007***

## CODE OF VIRGINIA

### **58.1-3230. Special Classification of real estate defined:**

**“Real estate devoted to agricultural use”** shall mean real estate devoted to the bona fide production for sale of plants and animals useful to man under uniform standards prescribe by the Commissioner of Agriculture and Consumer Services...or 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. Real estate upon which recreational activities are conducted for a profit or otherwise, shall be considered real estate devoted to agricultural use as long as the recreational activities conducted on such real estate do not change the character of the real estate so that it does not meet the uniform standards prescribed by the Commissioner.

**"Real estate devoted to horticultural use"** shall mean 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 under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services...or 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. Real estate upon which recreational activities are conducted for profit or otherwise, shall be considered real estate devoted to horticultural use as long as the recreational activities conducted on such real estate do not change the character of the real estate so that it does not meet the uniform standards prescribed by the Commissioner.

### **58.1-3233 Determinations to be made by local officers before assessment of real estate under ordinance.**

Prior to the assessment of any parcel of real estate under any ordinance adopted pursuant to this article, **the local assessing officer shall:**

1. Determine that the real estate meets the criteria set forth in 58.1-3230 and the standards prescribed thereunder to qualify for one of the classifications set forth therein, and he may request an opinion from the Director of the Department of Conservation and Recreation, the State Forester or the Commissioner of Agriculture and Consumer Services.
2. Determine further that real estate devoted solely to agricultural or horticultural use consists of a **minimum of five acres**. The minimum acreage requirements shall be determined by adding together **the total area of contiguous real estate** excluding recorded subdivision lots recorded after July 1, 1983, titled in the same ownership. For purposes of this section, properties separated only by a public right of way are considered contiguous.

### **58.1-3234 Application by property owners for assessment, etc., under ordinance; continuation of assessment, etc. (Summary):**

1. Must be received initially by the local assessing officer at least 60 days preceding the tax year (**November 2** or May 2, as the case may be). In any year of a general reassessment, the application may be received 30 days after the taxpayer's notice of increase is mailed, or 60 days preceding the tax year, whichever is later.
2. In those localities with a fiscal tax year but with assessments effective Jan. 1, an application must be received by November 2.
3. The local government may provide for **late filing** within **no more than 60 days after the normal filing deadline**, upon payment of a late filing fee.
4. Must be submitted whenever the use or acreage of the land previously approved changes.
5. The local governing body may require annual validation but may impose a **revalidation fee only at six-year intervals**, and may provide for a late filing of revalidation on payment of a late revalidation fee.
6. Localities which have adopted an ordinance may impose a revalidation fee every sixth year.

7. Standard forms (prepared by the Tax Commissioner) to be used.
8. An application fee may be required.
9. Misstatements or changes of use classification prior to the date of assessment will void the special assessment authorization.
10. Classification and special assessment may continue with change ownership unless there is a change in use or unless there is a separation or split-off as described under 58.1-3241.
11. Use valuation taxation may continue without the imposition of the roll-back tax when the use of a parcel shifts to another qualifying use.

**58.1-3235. Removal of parcels from program if taxes delinquent.**

Parcels of land shall be removed from the land use program if delinquent taxes are not paid by June 1 of the year following the year in which due.

**58.1-3236. Valuation of real estate under ordinance.**

Special assessments are to be based on value for use as agricultural.

1. Assessment is to be made by the assessing officer(s) and recommendations on values provided by the State Land Evaluation Advisory Council will also be considered.
2. All lands included in special use classification will receive special assessment except lands (yards, etc.) used in connection with, or under the farmhouse or home, or any other structure not related to the special use.
3. Special assessments applies to land only (not buildings or other improvements).
4. All lands receiving special assessment to be assessed also on fair market value and both values are to be recorded in land books.

**58.1-3237. Change in use or zoning of real estate assessed under ordinance: roll-back taxes.**

1. When real estate which has been taxed according to special assessment changes to a non-qualifying use or zoning changes it to a more intensive use at the request of the owner or his agent, it shall be subject to additional tax referred to as a roll-back tax.
2. Roll-back tax is equal to the difference between special assessment tax and tax on fair market value, for each of the five most recent complete tax years including simple interest on such for the current year shall be extended on the basis of fair roll-back taxes at a rate set by the governing body, no greater than the rate applicable to delinquent taxes in such locality.
3. Roll-back tax is not due when a qualifying property has a change in ownership unless the use of the property changes to a non-qualifying use.
4. The owner must report a change in use or zoning within sixty days to the commissioner of the revenue or assessing officer who will determine and assess the roll-back tax and certify the amount to be paid to the treasurer. The amount must be paid within thirty days thereafter.
5. Real property zoned after June 30, 1988 to a more intensive use, at the request of the owner or his agent, shall be subject to the roll-back tax at the time zoning is changed. The roll-back tax is levied and collected at the time such property was rezoned, not at the time the property's use is changed.
6. Real property that has been down zoned enabling the property to qualify for land use taxation and then rezoned at the request of the owner may be subject to penalty equal to 50% of the roll-back taxes.

**58.1-3238. Failure to report change in use; misstatements in applications.**

1. Owner is liable for all taxes due (including roll-back) plus penalties and interest provided by local ordinance.
2. Owner is liable for all taxes due including roll-back plus penalties and interest provided by local ordinance (plus 100% of unpaid taxes if the misstatement is made with the intent to defraud the locality).

**58.1-3239. State Land Advisory Council:**

Composed of:

Tax Commissioner; Dean, College of Agriculture, VPI & SU;  
Commissioner of Agriculture & Consumer Services; Director, Department of Conservation & Recreation; State Forester

1. Will determine and publish prior to October 1 each year a range of suggested values to be effective the following January 1, for each locality that has adopted an ordinance.

**58.1-3240. Uniform standards to be provided to person aggrieved by action or non-action of State Land Evaluation Council.**

1. Procedures to be followed in obtaining opinions regarding properties to be provided by the official who provides the standards for each class.
2. In the event of unfavorable opinions or a refusal to issue an opinion, the property owner may seek relief from local courts of record.

**58.1-3241. Separation of part of real estate assessed under ordinance; contiguous real estate located in more than one taxing locality.**

1. Any separation or split-off of lots or parcels shall subject the real estate so subdivided to the roll-back tax unless the resulting parcels meet the acreage and use requirements. If part of a tract of qualifying land is sold or changes to non-qualifying use, the remaining tract does not change if the acreage is sufficient to qualify.

## **APPLICATION FOR LAND USE ASSESSMENT**

To qualify property under the County's Land Use Assessment ordinance, an application must be submitted as required by Virginia Codes and County Ordinances. Original applications must be received at least 60 days prior to the tax year for which such special assessment is sought. A separate application is required for each parcel. **All real estate taxes must be current before an application will be accepted.** The filing dates and fees are as follows:

**Normal Deadline:** November 1 prior to the tax year

**Late Filing Deadline:** November 2 – December 1 prior to the tax year

**Application Fees:** \$25.00 and \$.25 per acre per parcel

**Late Filing Fee:** Normal Fee plus \$25 late fee per parcel

### **APPLICATION PROCESS:**

Every person making application for land use assessment must submit the following:

- Application for Land Use Assessment
- Filing Fee(s)
- Statement of Qualifying Use and Production
- Declaration of Ineligible Land
- Affidavit of Understanding Land Use Assessment Program Requirements

## STANDARDS FOR CLASSIFICATION & SUMMARY OF PRODUCTION REQUIREMENTS

While the Code of Virginia sets out the basic prerequisites for a landowner wishing to qualify for use-value assessments, it has assigned the responsibility for prescribing uniform standards for qualification to the Commissioner of Agriculture and Consumer Services (agricultural lands). Further, to aid localities in the localities in arriving at use-value assessments, the law has established the State Land Evaluation Advisory Council (SLEAC). SLEAC is composed of these four departments plus the State Tax Commissioner and the Dean of the College of Agriculture and Life Sciences of Virginia Tech.

### Standards for Classification

SLEAC publishes the Standards for Classification as required by the Code of Virginia Title 58.1-3236. These standards set forth the general and specific requirements to qualify a property for land Use assessments. The following summary is intended to be a general overview of the Standards for Classification. It does not take the place of the full text of the Standards.

**Agriculture:** To qualify, the property must be at least 5 qualifying acres, excluding home site, have a continual 5-year qualifying history of the bona fide production for commercial sale of plants or animals, or plant or animal products useful to man. The 5-year history may be waived for production that requires more than two years from initial planting until commercially feasible harvesting. Generally accepted products include livestock, dairy, poultry, and aquaculture.

Or the property may be devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil and conversation program under an agreement with an agency of the federal government.

Qualifying production includes the following:

- Field crops shall be primarily for commercial uses and be at least one-half of the county average over the past three years, except that the local government may prescribe lesser requirements when unusual circumstances prevail. **Note, Christmas trees are considered agricultural products.**
- Livestock, dairy, poultry or aquaculture production must be primarily for commercial uses and shall have a minimum of 12 animal units months per five acres of open land. One animal unit is described as:
  1. One Cow
  2. One Horse
  3. Five Sheep
  4. Five Swine
  5. One Hundred Chickens
  6. Sixty Six Turkeys
  7. One Hundred Other Fowl
  8. Freshwater Fish and Shellfish under controlled conditions for food
  9. Three Llamas (Lama Glama)
  10. Eight Alpacas (Lama Pacos)
  11. Sixty Six Peacocks
  12. Six Adult Emus
  13. Apiary Production requires at least two hives regardless of acreage. The area around the hives must be managed to provide an unrestricted flight path and should contain plants that can serve as food sources to promote honey production.

**Horticultural:** To qualify, the property must be at least 5 qualifying acres, excluding home site, The property must have a continual 5-year qualifying history of the bona fide production for commercial sale of fruits of all kinds, including grapes, nuts and berries, vegetables, nursery and floral products, orchards, and vineyards under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services. Basic provisions that govern Agricultural also apply to Horticultural. The 5-year history may be waived for production that requires more than two years from initial planting until commercially feasible harvesting.

## **RECERTIFICATION OF LAND USE ASSESSMENT APPLICATION**

***Recertification*** – Wise County Ordinances require the annual recertification of each parcel enrolled in the land use assessment program. **While the County attempts to mail recertification forms to every property owner of record, it is the ultimate responsibility of the property owner to ensure the appropriate recertification of any property in the program.**

Recertification Forms are mailed the first week in October and are due, without penalty by November 1<sup>st</sup>. Recertification Forms are accepted from November 2<sup>nd</sup> through December 1<sup>st</sup> with a \$25 late fee per parcel in addition to normal filing fees.

***The property owner is responsible for providing documentation on the use of the property at the time of recertification. Incomplete applications will not be accepted and could result in the property being removed from land use assessment.***

***Roll Back Taxes*** – Changes in use, rezoning to a more intense use and the split off or subdivision of lots may trigger roll back taxes. Roll back taxes are the difference between the land use assessment and fair market value for the 5 previous years of the change plus 10% interest per year. The current year taxes will be extended at fair market value.

## **REVALIDATION OF LAND USE ASSESSMENT APPLICATION**

***Revalidation*** – Wise County Ordinances require the revalidation of each parcel enrolled in the land use assessment program every sixth year from the date of the original application. A revalidation fee will be imposed every six years. **While the County attempts to mail revalidation forms to every property owner of record, it is the ultimate responsibility of the property owner to ensure the appropriate revalidation of any property in the program.**

Revalidation Forms are mailed the first week in October and are due, without penalty by November 1<sup>st</sup>. Revalidation Forms are accepted from November 2<sup>nd</sup> through December 1<sup>st</sup> with a \$25 late fee per parcel in addition to normal filing fees.

***The property owner is responsible for providing documentation on the use of the property at the time of revalidation. Incomplete applications will not be accepted and could result in the property being removed from land use assessment.***

***Roll Back Taxes*** – Changes in use, rezoning to a more intense use and the split off or subdivision of lots may trigger roll back taxes. Roll back taxes are the difference between the land use assessment and fair market value for the 5 previous years of the change plus 10% interest per year. The current year taxes will be extended at fair market value.

**LU-1**

**Real Estate Appraisal**

**Application For Taxation  
On The Basis Of A Land Use Assessment**

- A single application shall be filed for each line (parcel) on the land book.
- More than one classification may be included on the one application.
- **Application will not be accepted if there are delinquent taxes on this parcel.**

**Office Use Only**

County, City or Town		
District, Ward or Borough		
Owner(s) Name Appearing on Land Book		
Mailing Address		
City	State	ZIP Code
Telephone Number		

Application No.		Year
Type Application <input type="checkbox"/> New <input type="checkbox"/> Split	Fee \$	Taxes Verified
Map No.	No. of Acres	
Description		
Date Application Must Be Returned By		
Official Processing Application		

**Qualifying Uses**

**1. General Qualifications**  
Land may be eligible for special valuation and assessment when it meets the following criteria:

**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 \_\_\_\_\_ Alfalfa \_\_\_\_\_ Other \_\_\_\_\_

2. How many of the following animals were on the real estate the previous year? How many months? \_\_\_\_\_  
Cows \_\_\_\_\_ Horses \_\_\_\_\_ Sheep \_\_\_\_\_ Swine \_\_\_\_\_ Chickens \_\_\_\_\_ Turkeys \_\_\_\_\_ Other \_\_\_\_\_

**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

**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**

**2. Filing Date**  
Property owners must submit an application on the basis of a use assessment to the local assessing officer at least sixty 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. Late Filing**  
The governing body, by ordinance, may permit applications to be filed within no more that sixty (60) days after the filing deadline specified upon the payment of a late filing to be established by the governing body.

**4. 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 days of said change.

**Affidavit**

I/we the undersigned certify that all land for which use taxation is requested meets all requirements of the uniform standards prescribed by the Commissioner of Agriculture and Consumer Services, the Director of the Department of Conservation and Recreation, and the State Forester. I/we declare under penalties of law that this application and any attachments hereto have been examined by me and to the best of my knowledge are true and correct. I/we do hereby grant permission to the Soil Conservation Service to provide information on Land Capability Classes to the proper authorities for the purpose of administering the land use ordinance.

Signature of owner or corporation officer: \_\_\_\_\_ Title: \_\_\_\_\_

Corporation name: \_\_\_\_\_ Date: \_\_\_\_\_

**NOTE:** Failure to obtain signatures of all parties owning an interest in this real estate constitutes a material misstatement of fact.

Signatures of all other parties owning an interest in this real estate:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**§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.

**Do Not Write In This Space  
(Admin. Use Only)**

**Land Use Calculations**

**Agricultural**

Soil Capability Class	Number of Acres	Rate Per Acre	Appraised Use Value
I			
II			
III			
IV			
V			
VI			
VII			
VIII			
Peanuts			
<b>Totals</b>			\$
<b>Open Space</b>			
<b>Total</b>			\$

**Horticultural** (Includes the value of nursery stock and orchard trees.)

Type of Use (i.e. apple, peach, etc.)	Soil Capability Class	Number of Acres	Rate Per Acre	Appraised Use Value
<b>Total</b>				<b>Total</b> \$

**Forest** (includes the value of standing timber trees)

Site Index Grouping	Number of Acres	Rate Per Acre	Appraised Use Value
Excellent			
Good			
Fair			
Non-Prod.			
<b>Total</b>			<b>Total</b> \$

**Recapitulation**

Qualifying Land (Use Value Appraisals)	Acres	Use Value
Agricultural		\$
Horticultural		\$
Forest		\$
Open Space		\$
<b>Total Qualifying Acreage</b>		<b>Total Use Value Qualifying Land</b> \$
Nonqualifying Land (Fair Market Value)	Acres	Fair Market Value
Farm House Acreage		\$
Other Nonqualifying Acreage		\$
<b>Total Nonqualifying Acreage</b>		<b>Total Fair Market Value Nonqualifying Land</b> \$
Grand Total Acreage Qualifying and Nonqualifying		Grand Total Land Assessment Qualifying and Nonqualifying \$

**Assessed Use Value Of Qualifying And Nonqualifying Real Estate**

Land	\$
Bldgs.	\$
<b>Total</b>	\$