

# City of Suffolk

## Application for Taxation on the Basis of a Land Use Assessment APPLICATION WILL NOT BE ACCEPTED IF THERE ARE DELINQUENT TAXES

### Office Use Only

Application Received	_____	Real Estate Account Number	_____	Map Number	_____
Application Deadline	_____	Number of Acres	_____		
Application Number	_____	Taxes Verified	Y/N		
Application Date	_____	Zoning	_____		
Application Type	_____	Fee	\$	_____	
Application Year	_____	Official processing application:			

Owner(s) name as it appears on the Real Estate Land Book

Mailing Address & Telephone Number

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Farm Number \_\_\_\_\_

Tract Number \_\_\_\_\_

Operator: \_\_\_\_\_

Address Of Operator \_\_\_\_\_

**I. Homesite:                      Number of Acres** \_\_\_\_\_

**Mobile Homesite:            Number of Acres** \_\_\_\_\_

  

**II. Agricultural:                Number of Acres** \_\_\_\_\_

**Pasture:                            Number of Acres** \_\_\_\_\_

**Set-Aside:                        Number of Acres** \_\_\_\_\_

**Other:                                Number of Acres** \_\_\_\_\_

Is this real estate devoted to the bona fide production for sale of plants and animals useful to man or devoted to and meeting the requirements and qualification for payments with an agency of the federal government? .....

Yes \_\_\_\_\_ No \_\_\_\_\_

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

Please check where applicable: Hay \_\_\_\_\_ Corn \_\_\_\_\_ Soybeans \_\_\_\_\_ Alfalfa \_\_\_\_\_ Cotton \_\_\_\_\_ Peanuts \_\_\_\_\_

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

Cows \_\_\_\_\_ Horses \_\_\_\_\_ Sheep \_\_\_\_\_ Swine \_\_\_\_\_ Chickens \_\_\_\_\_ Turkeys \_\_\_\_\_ Other \_\_\_\_\_

**III. Horticulture:                Number of Acres** \_\_\_\_\_

**Type of product, fruit or vegetable** \_\_\_\_\_

Is this real estate devoted to the bona fide production for sale of fruits of all kinds, vegetables; nursery and floral products or real estate 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? Yes \_\_\_\_\_ No \_\_\_\_\_

**IV. Forest:                        Number of Acres** \_\_\_\_\_

Is this real estate devoted to forest use, including the standing timber and trees thereon, devoted to the growth in such quantity and so spaced and maintained as to constitute a forest area? Yes \_\_\_\_\_ No \_\_\_\_\_

V. Open Space: Number of Acres \_\_\_\_\_

Is this real estate used so as to be provided or preserved for park or recreational purposes, conservation of land or other natural resources, floodway, 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? Yes \_\_\_\_\_ No \_\_\_\_\_

VI. Other Uses:

<u>Industrial Property</u>	Number of Acres	_____
<u>Commercial Property:</u>	Number of Acres	_____
<u>Cemetery:</u>	Number of Acres	_____
<u>Non-farmed (Ineligible):</u>	Number of Acres	_____

\*Refer to detailed calculation sheet for Land Use Appraisal valuation.

**AFFIDAVIT**

**I/we the undersigned certify that all land for which use taxation 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 Historic Resources, and the State Forester. I/we declare under penalties of law that this application and any attachments 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(s) 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 parties owning an interest in this real estate.

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**Please Read:**

**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 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 the 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 taxes.**

**INSTRUCTIONS**

**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 agriculture use.

Horticulture: When 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 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.

Forest: When 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. Requiring 20 acres minimum in forest use.

Open Space: When so used to be provided or preserved for park or recreational purposes, conservation of land or other natural resources, floodway, historic or scenic purposes, or assisting in the shaping of 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 Historic Resources. Requires 5 acres minimum in open Space use unless the local ordinance specifies otherwise.

Filing Date: Property owners must submit an application on the basis of 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 or mailed.

Late Filing: The governing body, by ordinance may permit applications to be filed within no more than sixty (60) days after the filing deadline specified upon the payment of a late filing fee to be established by the governing body.

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-**

When 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.

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.