



CUMBERLAND COUNTY

OFFICE OF THE COMMISSIONER OF THE REVENUE

P.O. Box 77 ~ Cumberland, Virginia 23040

(804) 492-4280 ~ Fax: (804) 492-3342

www.cumberlandcounty.virginia.gov

JULIE A. PHILLIPS

Commissioner

Dear Landowner,

Enclosed is the Land Use Application. Please be sure to read the BACK of the application for important information regarding this program. After you have read the information, please ask any questions you may have before signing the certification at the bottom of the application. Signing the application indicated that you have read and understand all aspects of the program, including but not limited to, change in use or acreage and roll-back taxes.

Note that the application dates are September 1 to November 1 of each year. All verifications must be attached to the application and received by the deadline date (November 1). Also note that an application must be filed for each parcel, along with a \$40 application fee per parcel.

If you have any questions or concerns, please contact my office at (804) 492-4280 from 8:30 am until 4:30 pm, Monday through Friday.

Sincerely,

Julie A. Phillips

Commissioner of the Revenue



CUMBERLAND COUNTY
 OFFICE OF THE COMMISSIONER OF THE REVENUE
 P.O. Box 77 ~ Cumberland, Virginia 23040
 (804) 492-4280 ~ Fax: (804) 492-3342
 www.cumberlandcounty.virginia.gov

JULIE A. PHILLIPS
 Commissioner

**Cumberland County Application for Taxation
 On The Basis Of A Land Use Assessment**

Applications accepted September 1 through November 1 only. Application will not be accepted if there are delinquent taxes on this parcel.
 A single application shall be filed for each line on the land book.

Office Use Only

Owner(s) Name Appearing on Land Book		
Mailing Address		
City	State	ZIP
Telephone Number (Required)		

Type Application <input type="checkbox"/> New <input type="checkbox"/> Reapp <input type="checkbox"/> Change <input type="checkbox"/> Split	Fee Paid	Year	Processed By
Map No.	# of Acres	Taxes Paid <input type="checkbox"/> Yes <input type="checkbox"/> No	
Forest Information Map #:	Farm Information Map #:		
Notes			

QUALIFYING USES

- I. Agricultural Use:** (5 Acre Minimum) No. 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 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:** (5 Acre Minimum) No. of Acres _____
 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
- III. Forest Use:** (20 Acre Minimum) No. 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
- IV. Open Space Use:** (5 Acre Minimum) No. of Acres _____
 Does this Real Estate have an Open Space Agreement or Easement with Cumberland County? Yes No

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 Historic Resources, 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: _____

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:

INSTRUCTIONS

1. **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. If the land is leased, a five year farming history affidavit is required. A minimum of five acres is required for agricultural use.

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. Qualification in the category requires either an executed forestry commitment or an approved professional forest plan. A minimum of twenty acres is required for forest use.

OPEN SPACE: When 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 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. A minimum of five acres is required for open space use.

HORTICULTURAL: 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 Service, 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. A minimum of five acres is required for horticultural use.

2. **FILING DATE:** Property owners must submit an application on the basis of a use assessment to the Commissioner of the Revenue by November 1 of the year preceding the tax year in 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. **PROOF OF QUALIFICATIONS:** The applicant must furnish, upon request of the Commissioner of the Revenue, proof of all prerequisites to use valuation and assessment, such as proof of ownership, description, areas, uses, production and appropriate federal income tax documentation relating to the farming activities.

IMPORTANT

CHANGE IN USE, ACREAGE OR ZONING --- ROLL BACK TAXES AND PENALTY

- 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 58.1-3227.
- 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 within sixty days of said change.

§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 in 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 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.

Return Application and payment to:

Julie A. Phillips, Commissioner of the Revenue

P.O. Box 77

Cumberland, VA 23040

Phone: 804-492-4280 Email: jphillips@cumberlandcounty.virginia.gov

Walk-in: One Courthouse Circle, Cumberland, VA 23040

Make Checks Payable to:

Treasurer, Cumberland County



CUMBERLAND COUNTY
 OFFICE OF THE COMMISSIONER OF THE REVENUE
 P.O. Box 77 ~ Cumberland, Virginia 23040
 (804) 492-4280 ~ Fax: (804) 492-3342
 www.cumberlandcounty.virginia.gov

JULIE A. PHILLIPS
 Commissioner

**CERTIFICATION FOR QUALIFICATION
 FOR SPECIAL ASSESSMENT FOR FOREST LAND**

I (we), _____, do hereby certify that the following described property meets the criteria and
 Owner(s) or Heir(s)
 is being used in a planned program of timber management and soil conservation practices which are intended to:

- ❶ Enhance the growth of commercially desirable species of timber through generally accepted silvicultural practices.
- ❷ Reduce or prevent soil erosion by Best Management Practices (BMP) such as logging road layout and stabilization, streamside management zones, water diversion practices and other BMPs, which prevent soil erosion and improve water quality.

PROPERTY DESCRIPTION: Acreage: _____ Map Number: _____ - _____ - _____

OPTION 1 - COMMITMENT

I (we) certify to maintain and protect forestland by documenting land use objectives to include methods of resource management and soil and water protection. Forest objectives must meet the requirements as set forth in ARTICLE 4 (58.1-3229 ET SEQ.) OF CHAPTER 32 OF TITLE 58.1 OF THE CODE OF VIRGINIA AND STANDARDS FOR CLASSIFYING SUCH REAL ESTATE PRESCRIBED BY THE STATE FORESTER, VIRGINIA REGULATION 312-01-02,5:2 VIRGINIA REGISTER 193-195 OCTOBER 24, 1988.

Failure to provide the documented forest objectives will nullify this agreement and this forestland will not qualify for land use taxation.

RESOURCE MANAGEMENT

Timber management activities and acreage involved: _____

Most recent harvest: _____ Acreage: _____ BMP used: Yes No

Water Quality (BMP) activities: _____

Recreation Management activities: _____

Wildlife Management activities and acreage involved: _____

Is the woodland protected from grazing? Yes No

 Owner/Heir Date

 Owner/Heir Date

OR

OPTION 2 – FOREST PLAN (RECOMMENDED)

I (we) certify to submit a forest plan prepared by a professional forester no later than November 1, _____. Failure to provide the forest plan will nullify this agreement and this forestland will not qualify for land use taxation.

 Owner/Heir Date

 Owner/Heir Date

PROFESSIONAL ASSISTANCE IS AVAILABLE FROM FORESTRY CONSULTANTS AND INDUSTRY FORESTERS. A PROFESSIONAL FORESTER MUST HAVE GRADUATED FROM A SOCIETY OF AMERICAN FORESTERS ACCREDITED UNIVERSITY.

OPTION 1 – COMMITMENT INSTRUCTIONS

PROVIDED BY THE VIRGINIA DEPARTMENT OF FORESTRY

The following instructions are for completing Option 1 on the opposite side of this form, and are intended to assist the landowner in providing sufficient information on his or her forestland. It is important to realize that the questions found on this form are requesting the kind of information that would have been provided by a forest management plan. With this in mind, please be as thorough and descriptive as possible. The following ideas should help get you started.

TIMBER MANAGEMENT ACTIVITIES AND ACREAGE INVOLVED: First, list your total forest acreage. The purpose of this question is to have the landowner describe the primary goal or objective in owning the forestland and/or any general or specific management practices which have been used on any acres. Examples of goals would include managing timber for income (harvest), aesthetics, wildlife, water quality, provide for a healthy and productive forest, recreation, real estate value, fire protection, etc. Many of these objectives can require little to no hands-on activity on the part of the landowner. Attachments may be provided to more specifically describe any activity such as tree planting, dates and acreages, and what species.

MOST RECENT HARVEST: Date, if you have knowledge of any.

ACREAGE: Provide the acres harvested and whether it was a selective or clear-cut harvest.

BEST MANAGEMENT PRACTICES (BMP) USED: Yes or No

WATER QUALITY (BMP) ACTIVITIES: This refers to a set of guidelines developed to assist loggers in conducting the harvest in a manner that would protect soils from erosion and streams from silt, sediment, and direct contact with heavy equipment. This might include seeding roads and trails to grasses, or using culverts and bridges over stream and spring crossings. Make mention if these areas have been stabilized. BMP may not apply if there has been no harvest.

RECREATION MANAGEMENT ACTIVITIES: Refers to any way the property provides various forms of recreation, such as hunting, biking, walks and hikes, bird watching, camping, and anything the landowner has done to enhance these uses, like developing trails, stocking game animals, etc.

WILDLIFE MANAGEMENT ACTIVITIES AND ACREAGE: This would include anything that the landowner has done specifically to attract wildlife to the property, such as plant wildlife food patches, put up bird, squirrel, or duck boxes, retain dead trees for habitat, etc. Plenty of suggestions are available through the office of Department of Forestry or Department of Game and Inland Fisheries (540-899-4169)

IS THE WOODLAND PROTECTED FROM GRAZING: The grazing of large domestic farm animals such as cattle or horses is not an acceptable practice on forested acres. Cattle do a great deal of destruction to root systems and soils and eliminate most potential regeneration (seedlings and saplings) by browsing young vegetation. If the forestland is not protected by fence, and cattle have access to the woods, then answer NO to this question. Several cost share programs are available to offset the cost of fence construction in order to meet this land use requirement.

If you are interested in more actively managing your forestland, Virginia Department of Forestry is available to meet with you on your tract and discuss various options and topics, which might include:

- Enhancing the growth of commercially desirable species.
- Timber harvest recommendations, selling timber, pre-harvest planning, lists of consultants, etc.
- Insect and disease identification and control.
- Planting of pine and hardwood seedlings in the reforestation of recently cutover timberlands or in the conversion of old fields to commercial forestland, adding additional acres to forest land use.
- Financial incentives to help landowners offset the costs in planting trees, making improvements to timber and wildlife habitat.
- Protection of water quality by encouraging Best Management Practices on active logging operations, and the stabilization of these areas when logging is complete.