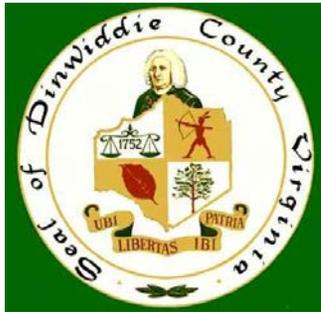


**Providing a FIRST CHOICE
community through excellence in
public service.**

Dinwiddie County

Land Use Program

Land Use and Open Space Assessments



Office of the Commissioner of the Revenue

Pamplin Administration Building
P.O. Box 104
Dinwiddie, VA 23841
(804) 469-4500, opt. 4
FAX (804) 469-4548

Web site: www.dinwiddieva.us

Land Use Program

- The Virginia State Code provides for the assessment of land based on use value rather than market value. The Dinwiddie County Ordinance further defines the administration of the Land Use Program.
- It is the intent of this article to promote the preservation of land for the public benefit.
- There are four classifications under which real estate may qualify for a use value assessment.

Agriculture Use

The qualifying land area shall be:

- A minimum of five acres.
- Devoted currently and for the five previous consecutive years to the production for sale of plant or animal products useful to the public.
- Gross sales averaging more than \$1,000 annually over the previous three years, or
- Evidence of participating in a federal farm program for five consecutive years.

Horticulture Use

The qualifying land area shall be:

- A minimum of five acres.
- Devoted currently and for the five previous consecutive years, to the production for sale of nursery, greenhouse, cut flowers, plant materials, orchards, vineyards, and small fruit products.

Forest Use

The qualifying land area shall be:

- A minimum of 20 acres.
- The land must be growing a commercial forest crop that is physically accessible for harvesting when mature.
- The owner shall certify that the real estate is being used in a planned program of timber-management and soil-conservation practices.
- A planned program of Timber Management (Forest Management Plan) under standards prescribed by the State Forester.

Open Space Use

- The owner of real estate qualifying under Open Space must record an Open-Space Agreement. This is a binding accord between the landowner and Dinwiddie County as prescribed under 58.1-3233 of the Code of Virginia.
 - The qualifying land area shall be a minimum of 20 acres.
 - The land must conform to the local land-use plan or be on the Visual Resource List,
- Or**
- Record a Perpetual Easement in which no minimum acreage amount is required.

Applications

To participate in the Land Use Program, the landowner must:

- Submit an application to the Commissioner of the Revenue.
- A new application is required whenever the use or acreage of previously approved land changes.
- No application will be accepted or approved if there are delinquent taxes on the property.
- If real estate taxes become delinquent while the real estate has a special assessment, the real estate will be removed from the Land Use Program.

Application Fees

- There is a \$10 application fee for each application submitted by November 1st.
- All fees are non-refundable.
- Applications submitted by the November 1st deadline are effective for the following tax year.

Annual Revalidation

Requirements:

- Revalidation of an approved application must be filed annually to continue real estate in the Land Use Program for the following year.
- There is no charge to revalidate if filed on or before December 5th.
- A late filing fee of \$10 is due on any revalidation form filed between December 6th and January 1st.

- On the sixth year following the original application, the annual revalidation must be accompanied by a revalidation fee equal to the then current original application fee.

Rollback Taxes

- Real estate that no longer qualifies for the Land Use Program is subject to a rollback tax.
- The rollback tax is calculated on the difference between the tax levied, based on a use-value assessment, and the tax that would have been levied, based on a fair market-value assessment.
- The rollback tax shall be equal to the sum of the deferred tax for the current, and for each of the five most recent tax years, plus interest.
- Any change in use must be reported to the Dinwiddie County Commissioner of Revenue's Office within 60 days of the date of change to avoid having a penalty applied to the rollback tax.

Examples of change in use include:

- Rezoning
- Selling land leaving an insufficient amount of acreage to qualify
- Ceases to be in production

Real Estate Taxes

Real estate assessments are effective January 1, and taxes are payable semiannually.

First half due June 5th.

Second half due December 5th.

Contact Person

Information regarding the Land Use Program is available by contacting Troy Taylor, the Land Use Administrator at (804) 469-4500, option 4.
Fax (804) 469-4548

Office Hours

Monday – Friday
8:30 a.m. – 5:00 p.m.

Farm Service Agency

(FSA Office)
(804) 469-3311

State Forester

(804) 469-7343

Internet Access

- Virginia Association of Assessing Officers website, www.vaao.org, provides additional information on Land Use Programs.

