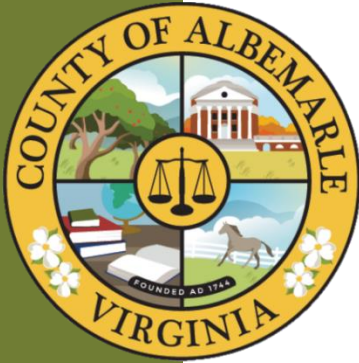
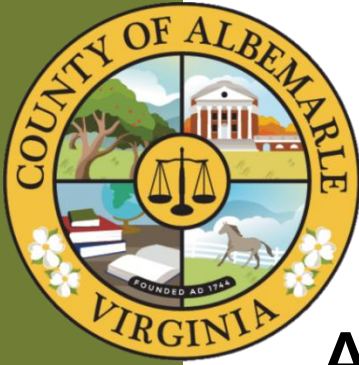


Land Use Revalidation



Overview

1. What is the Land Use Program?
2. Legal Framework of the Program
3. Why is a Revalidation Important?
4. What is the Revalidation Process?



Land Use Program

Agriculture

5+ acres in continued active use with adequate revenue

Horticulture

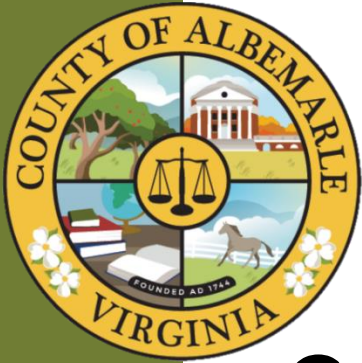
5+ acres in continued active use with adequate revenue

Forestry

20+ acres in trees with adequate density that are allowed to be harvested

Open Space

20+ acres of qualified open space that is in an Ag forest District or under an Open Space Use Agreement



Legal Authority and Parameters

Code of Virginia

General legal framework and authority to localities

Virginia Administrative Code

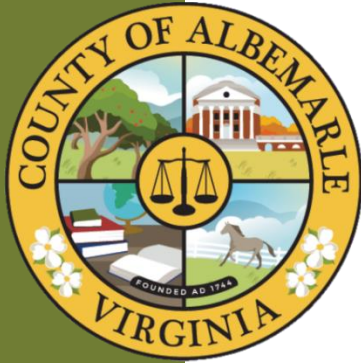
Guidelines promulgated by state agencies or boards

State Land Evaluation Advisory Council (SLEAC)

Determines use values for all jurisdictions in Virginia

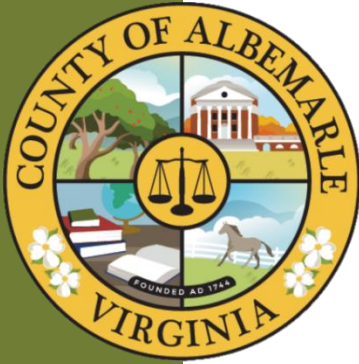
Albemarle County Code

Local adoption of program, revalidation and dates



Why Conduct a Revalidation

1. Inclusion in the land use program is not permanent.
2. Properties must continue a qualified use or pay rollback taxes.
3. Prior to the first revalidation, some properties remained in the land use program after ceasing the qualified activities.

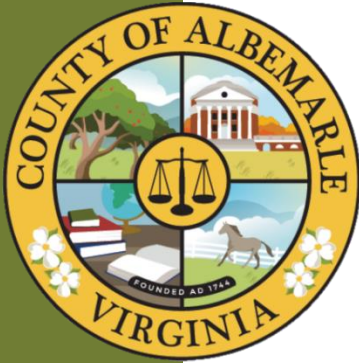


The Revalidation Effect

Tax Year	Land Use Parcels	Deferred Value	Deferred Taxes
2009	4,898	\$2.52 billion	\$18.7 million
2025	3,736	\$1.75 billion	\$15.7 million

Major Improvements to the Program were based on:

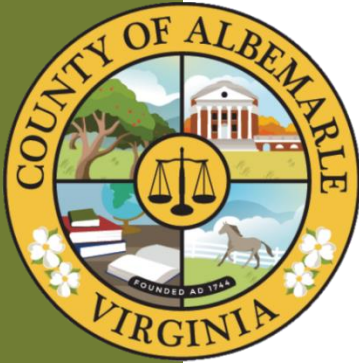
- The revalidation providing documentation and changes.
- Having a knowledgeable and dedicated administrator.



The Revalidation Process

Based on the type of use under which a property is qualified.

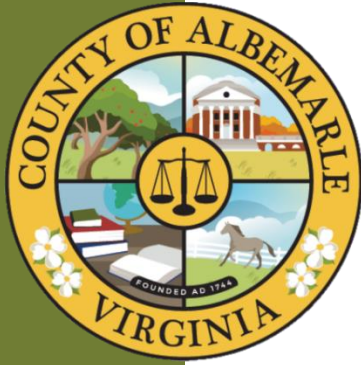
- Open Space – Certification and Awareness (LU-2 and Form D)
- Forestry – Notice of Changes to Property (LU-2 and Form C)
- Agriculture/Horticulture – Production and Revenue (LU-2 and Forms A or B)



The Revalidation Process (cont.)

Important Dates

- Mailing of Forms Target date by end of June.
- September 1, 2025. Deadline to file with a complete application without a fee.
- September 2 to December 5, 2025, requires a \$125 per parcel late fee.
- December 5, 2025. Deadline to file. Parcels are removed from the program if they do not file by this date.



Questions?