



County of Albemarle

County Assessor – Department of Finance & Budget

Office of the Real Estate Assessor

landuse@albemarle.org

tel: 434-296-5856

fax: 434-296-5801

June 18, 2025

<Owners Name>
<Care of>
<Address Line 1>
<City> <State> <Zip>

Parcel ID: <Pin>
Vision PID: <Internal ID>
Deeded Acres: <Deeded Acreage>
Agricultural Acres <AGRI>
Horticultural: Acres <HAPP>
Forestry Acres: <FOREST>
Homesite Acres: <Homesite>
Non-Qual Acres: <Other>
Owner Email: <Owner Email 1>
<Owner Email 2>

2026 Land Use Revalidation

Dear Property Owner:

Land use assessments must be revalidated every two (2) years. The deadline to file a revalidation for 2026 (without a late fee) is September 1, 2025. Revalidation applications submitted between September 2, 2025, and December 5, 2025, will require a late filing fee of \$125.00 per parcel. No application can be accepted after the late filing deadline of December 5, 2025. Incomplete applications will not be accepted. The property owner shall be responsible for providing all required information. Any properties that fail to revalidate by December 5, 2025, will be assessed rollback taxes.

An on-time application includes all required supporting documents and must be received in our office by close of business on the due date or postmarked by that day. Our experience is that the post office may not postmark the envelope the day you drop it in a box.

According to our records, the above parcel is currently qualified for land use assessment under the categories of both agriculture/horticulture and forestry. If this is correct, please complete the enclosed state mandated revalidation form LU-2 (new this year) and applicable supplemental forms.

To complete the 2026 revalidation process:

- Complete the included state-mandated Revalidation Form (LU-2).
- Complete either supplemental Form A or Form B as indicated below.
- Complete supplemental Form C.
- Provide supporting financial documentation as indicated on the supplemental forms.
- Return these materials by September 1, 2025 using one of the following methods:
 - ◇ Mail/Drop-off: 401 McIntire Road, Suite 243, Charlottesville, VA, 22902
(if mailed, must be postmarked by September 1, 2025)
 - ◇ Email: landuse@albemarle.org
 - ◇ Fax: 434-296-5801

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To determine which Ag/Hort supplemental form to return with the revalidation, use the following guidelines:

- Form A: If you, the owner(s), farm the property, please complete the enclosed Supplemental Form A, *Agricultural/Horticultural Production Data, Property Farmed by Owner*.
- Form B: If someone other than an owner farms the property, please complete the enclosed Supplemental Form B, *Agriculture/Horticulture Production Data, Property Farmed by Tenant, Lessee, or Other*. The entire form is to be completed by the farmer(s).
- Both A & B: If in 2023 and/or 2024 both you and someone else farmed your property, then return the appropriate form for the period farmed by each.

If your property is not used for both agriculture/horticulture and forestry, if the type of use for this property has changed or has been discontinued, or if you have any questions regarding the revalidation application process, please contact our office at 434-296-5856. For additional information and a link to the State Land Evaluation Advisory Council (SLEAC) manual, please visit us at www.albemarle.org/government/finance/land-use.

IMPORTANT: Help us improve our communications. Please confirm that the email address shown above is correct or provide us with a legible email address on the attached forms if the field is blank. Also make sure a phone number is provided in case we have any follow-up questions.

A handwritten signature in black ink, appearing to read "Peter J. Lynch".

Peter J. Lynch
County Assessor

Land Use Revalidation

Tax Map <Pin>	Vision ID <Internal ID>
Property Owner <Owners Name>	Total Deeded Acreage <Deeded Acreage>
Mailing Address <Address Line 1>	Telephone Number <Owner Phone 1> ; <Owner Phone 2>
City, State and Zip Code <City> <State> <Zip>	Email Address <Owner Email 1> ; <Owner Email 2>
Operator of Farm if other than Landowner	

I. General Use

1. Have there been any recent changes to the property? ☐ Yes ☐ No

If yes, please describe in detail: _____

I.	Agricultural Use: 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 qualification for payments pursuant to soil and water conservation programs under an agreement with an agency of the state or the federal government? Requires 5 acres minimum. <div style="display: flex; justify-content: flex-end; align-items: center;"><div><input type="checkbox"/> Yes</div><div><input type="checkbox"/> No</div></div> <div style="margin-left: 20px;"><ol style="list-style-type: none">1. Identify field crops being produced to qualify this parcel of real estate under the agricultural standards on the attached Supplemental Forms A or B.2. Identify the type of livestock, their number, and average number of months they were on the real estate the previous years on the attached Supplemental Forms A or B.</div>	No. of Acres _____
II.	Horticulture Use: 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 state or federal government? Requires 5 acres minimum. <div style="display: flex; justify-content: flex-end; align-items: center;"><div><input type="checkbox"/> Yes</div><div><input type="checkbox"/> No</div></div> <div style="margin-left: 20px;"><ol style="list-style-type: none">1. Identify field crops being produced to qualify this parcel of real estate under the agricultural standards on the attached Supplemental Forms A or B.2. Identify the type of livestock, their number, and average number of months they were on the real estate the previous years on the attached Supplemental Forms A or B.</div>	No. of Acres _____

III.	Forest Use: 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.	No. of Acres _____ <input type="checkbox"/> Yes <input type="checkbox"/> No
IV.	Open Space Use: 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 20 acres per Albemarle County Code Sec.15-717 (A) (4).	No. of Acres _____ <input type="checkbox"/> Yes <input type="checkbox"/> No

Additional Requirements

Proof of Qualifications

Upon request of the local assessing officer, the applicant shall furnish proof of all qualifications for continued use-valuation and assessment, such as proof of ownership, description, areas, uses, and production. Code References: § 58.1-3233. 2VAC5-20-20, & 2VAC5-20-40. See requirements for agriculture and horticulture on Forms A & B , forestry on Form C and open space on form D.

Important-Change In Use, Acreage, or Zoning—Roll Back Taxes And Penalty

(a)	Whenever land which has qualified for assessment and taxation according to the use has been converted to a nonqualifying 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 § 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 60 days of said change.

ALL OWNERS MUST SIGN

All Owners

This is to certify that I/we wish to revalidate my/our Land Use application for the year 2026.

We, the undersigned, certify that this revalidation application and any attachments have been examined and are true and correct to the best of our knowledge.

Date: _____	Owner's Signature: _____
Date: _____	Owner's Signature: _____
Date: _____	Owner's Signature: _____
Date: _____	Owner's Signature: _____
Date: _____	Owner's Signature: _____
Date: _____	Owner's Signature: _____

§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.

Supplemental Form A - Agriculture/Horticulture Production Data

Property Farmed by Owner

Parcel ID: <Pin>

Vision ID: <Internal ID>

Form A

This form is used to revalidate an agricultural use, including animal, plant, or crop production where you, **the owner(s) of the property, actively farms the property themselves**. To revalidate, you must show qualified agricultural activity on the parcel over the past two years.

You must include documentation to support the agricultural use, including at least one or more of the forms/documents listed below that shows a minimum of \$1,000 per parcel per year in revenue from the qualified use:

- Profit or Loss from Farming Form 1040 Schedule F
- Farm Rental Income/Loss Form 4835
- Supplemental Income/Loss Form 1040 Schedule E
- Business Profit and Loss Form 1040 Schedule C
- Corporate Income Tax Form 1120
- Return of Partnership Income Form 1065
- Farm History Sale Receipts

Agricultural Use: Animal Production

Five acres minimum actively in use to qualify

To qualify for this use, the applicant must certify that the real estate is being used in a program for bona fide production for commercial sale of qualifying products in accordance with the Standards of Classification of the State Land Evaluation Advisory Council (SLEAC).

Please enter the information for one type of animal per line per year. If additional space is needed, attach additional page(s) in the same form as the table below.

Note: Pleasure horses and domestic animals do not qualify as an agricultural use. Horses used for riding lessons, training, boarding, breeding, or racing qualify if they are used for commercial purposes and the appropriate financial documentation is provided.

Animal Production

Year of Use	Number of Acres Used	Animal Type	Number of Animals*	Number of Months on Property
2023				
2024				

* Though the number of animals may vary over the course of a year, please provide an average number of animals and number of months on the property.

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Agricultural or Horticultural Use: Plant/Crop Production

Five acres minimum actively in use to qualify

To qualify for this use, the applicant must certify that the real estate is being used in a program for bona fide production for commercial sale of qualifying products in accordance with the Standards of Classification of the State Land Evaluation Advisory Council (SLEAC).

Please enter the information for one type of plant or crop per line per year. If additional space is needed, attach additional page(s) in the same format as the table below.

Crop Production

Year of Use	Number of Acres Used	Crop Type	Average Yield per Acre Used**	Value of Crop
2023				
2024				

** Please indicate a typical production unit such as per ton, per pound, per bushel, etc.

All Owners/Co-Owners Must Sign This Revalidation Application	Date	Telephone Number	Email

Supplemental Form B - Agriculture/Horticulture Production Data

Property Farmed by Tenant, Lessee, or Other

Parcel ID: <Pin>
Vision ID: <Internal ID>

Form B

This form is used to revalidate an agricultural use, including animal, plant, or crop production where someone other than an owner(s) of the property farms the property. In such cases, to revalidate, the farmer(s) must complete this form.

To be Completed by Farmer

Front and Back

(Property owners to sign on the rear of this form.)

Agricultural Use: Animal Production

Five acres minimum actively in use to qualify

Please enter the information for one type of animal per line per year. If additional space is needed, attach additional page(s) in the same format as the table below.

Note: Pleasure horses and domestic animals do not qualify as an agricultural use. Horses used for riding lessons, training, boarding, breeding or racing qualify if they are used for commercial purposes and the appropriate financial documentation is provided.

Year of Use	Number of Acres Used	Animal Type	Number of Animals*	Number of Months on Property
2023				
2024				

* Though the number of animals may vary over the course of a year, please provide an average number of animals and number of months on the property.

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Agricultural or Horticulture Use: Plant/Crop Production

Five acres minimum actively in use to qualify

Please enter the information for one type of plant or crop per line per year. If additional space is needed, please attach additional page(s) in the same form as the table below.

Year of Use	Number of Acres Used	Crop Type	Average Yield per Acre Used**	Value of Crop
2023				
2024				

** Please indicate a typical production unit such as per ton, per pound, per bushel, etc.

Farmer's Certification:

To qualify for this use, the farmer(s) must certify that the real estate is being used in a program for Bona Fide production for commercial sale or trade of qualifying products in accordance with the Standards of Classification of the State Land Evaluation Advisory Council (SLEAC) and that all information on this page is true and accurate to the best of their knowledge.

Farmer's Name	
Street Address	
City, State, Zip	
Telephone Number	
Signature	
Email Address	

Property Owner(s) Signature(s):

All Owners/Co-Owners Must Sign This Revalidation Application	Date	Telephone Number	Email

Supplemental Form C - Forestry

Form C

Parcel ID: <Pin>
Vision ID: <Internal ID>

Please answer the following questions relating to your forested areas.

1. Have you commercially harvested timber in the past two years? ☐ Yes ☐ No
- └ If yes, was any portion of your forested land clear cut? ☐ Yes ☐ No
- └ If yes, how many acres were clear cut? _____ acres
2. Is this area: Changing Use ☐ Being Reforested ☐ Being Regenerated ☐
3. Overall, has the use of any qualified land on this parcel changed? ☐ Yes ☐ No

To revalidate for the Land Use Assessment Program under forestry, you must certify by signing this form that you either are making an Owner's Commitment or have a Forest Management Plan with a professional forester. To do this, check the appropriate box and sign below:*

Option 1 - Signed Owner's Commitment: ☐ By checking this box and signing below, I/we hereby (a) certify that the real estate is being used in a planned program of timber management and soil conservation practices (as stated above) and (b) commit to maintain and protect forestland by documenting land-use objectives to include methods of resource management and soil and water protection;

Option 2 - Professional Forest Management Plan: ☐ By checking this box and signing below, I/ we hereby certify that the real estate is being used in a planned program of timber management and soil conservation practices (as stated above) by submitting the attached plan prepared by a professional forester. (Please submit the forestry plan with this option.)

*Both options require signatures.

All Owners/Co-Owners Must Sign This Revalidation Application	Date	Telephone Number	Email