



# Albemarle County

## Legislation Details (With Text)

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**AGENDA DATE:** 8/2/2017

**TITLE:** 2018 Land Use Revalidation

**SUBJECT/PROPOSAL/REQUEST:** Update on 2018 Land Use Revalidation

**ITEM TYPE:** Regular Information Item

**STAFF CONTACT(S):** Walker, Letteri, Kamptner, Burrell, Lynch

**PRESENTER (S):** Peter Lynch

**LEGAL REVIEW:** Yes

**REVIEWED BY:** Douglas C. Walker

**BACKGROUND:** In 1971, the General Assembly enacted a new Article of the Virginia Code to enable localities to provide a special assessment for land preservation. Among the stated purposes of the original legislation (Virginia Code § 58-769.4) were:

- (1) To encourage the preservation and proper use of real estate to assure a readily available source of agricultural, horticultural and forest products and of open space within the reach of concentrations of population;
- (2) To conserve natural resources in forms which will prevent erosion and to protect adequate and safe water supplies;
- (3) To preserve scenic natural beauty and open spaces;
- (4) To promote proper land use planning and the orderly development of real estate for an expanding population; and
- (5) To promote a balanced economy and lessen pressures which force conversion of real estate to more intense uses.

The Virginia Code sets out basic qualifying prerequisites, and assigns responsibility for ensuring uniform standards to the State Land Evaluation Advisory Council (SLEAC). Each year, SLEAC publishes ranges of

suggested values. Local assessing officers may use these ranges of value, along with their personal knowledge, to arrive at final use value assessments of qualifying properties. Virginia Code § 58.1-3230 defines four qualifying categories for use value assessment:

- (1) Agriculture - the bona fide production for sale of plants, plant products, animals, animal products useful to man under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services; or devoted to and meeting the requirements for payment or other compensation pursuant to a soil conservation program with an agency of the federal government. While a minimum of five (5) acres in use is currently required to qualify, new state legislation effective July 1 will allow local governing bodies by ordinance to prescribe a minimum acreage of less than five acres for agricultural, aquacultural, and specialty crop uses;
- (2) Horticulture- the bona fide production for sale of fruits and nuts of all kinds; vegetables; nursery and floral products useful to man under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services; or devoted to and meeting the requirements for payment or other compensation pursuant to a soil conservation program with an agency of the federal government. A minimum of five (5) acres in use is required to qualify;
- (3) Forestry - land including the standing timber and trees thereon devoted to tree growth in such quantity, spacing and maintained as to constitute a forest area under standards prescribed the State Forester. A minimum of 20 acres in use is required to qualify; and
- (4) Open Space - real estate used, 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 public interest consistent with the local land use plan under standards prescribed by the Director of the Department of Conservation and Recreation. A minimum of five (5) acres in use (or greater if established by local ordinance), except under certain circumstances, is required to qualify. Albemarle has established by ordinance a 20-acre minimum.

Albemarle County offers Land Use (LU) assessments resulting in tax deferrals for qualifying property in all four of these uses. The application process for inclusion in the LU program is outlined in County Code §§15-800 - 15-810 and Virginia Code § 58.1-3234.

In 2008, the Board adopted an ordinance requiring owners to revalidate their original applications by documenting a continued qualifying use on a biennial basis. On the 2017 land book there were 4,630 parcels in the land use program with a deferred assessed value of \$1,472,897,410 and deferred taxes of \$12,357,612.

**STRATEGIC PLAN:** Rural Areas Character: Preserve the character of rural life with thriving farms and forests, traditional crossroad communities, and protected scenic areas, historic sites, and biodiversity.

**DISCUSSION:** Virginia Code § 58.1-3234 authorizes the governing body of any county, city, or town to require owners receiving use value assessments to revalidate any previously approved application. Revalidation requires participating property owners to confirm and provide documentation that the property continues to meet qualifying production standards.

**2018 Revalidation Process** On July 12, 2017, 4,571 revalidation forms were mailed to property owners whose property currently qualified under the LU program. (59 parcels had been removed from the program since the Land Book was completed due to delinquent 2016 taxes.) This mailing for the first time identified under which program(s) each property qualified and included only the applicable form(s). During the two-year revalidation cycle, the Assessor's Office confirms the information on the revalidation forms through field inspections, typically during the months of likely agricultural activity, and through consulting aerial photographs.

If revalidation applications are returned to us incomplete or lacking sufficient information, we will contact the owner through an additional mailing, and a phone call (if a phone number is available). We also will send a reminder to anyone from whom we have not received a response. Revalidation applications meeting all requirements are accepted, and properties with applications not meeting all requirements are removed from

use value assessment and are issued roll-back taxes for current and previous five years. Roll-back taxes are assessed when a property ceases a qualifying use or is rezoned to a more intense use at the request of the owner(s). Failing to revalidate on time or at all will cause a property to be removed from the LU program but will not cause it to be immediately rolled back. If the qualifying use has continued then the property is taken out of land use taxation and goes into a pending state, but if the use is confirmed to have been discontinued, then it will be rolled back.

During the revalidation process the Assessor's Office administrative staff will be available during normal business hours to answer questions regarding revalidations. The Assessor and his staff have worked with representatives of the Farm Bureau Board as well as the State Forester to receive feedback on the forms as they were being developed and met with the full Farm Bureau Board to explain the end result. The Assessor further plans to attend the annual Farm Bureau member meeting on August 8, 2017 to speak to members about the process and answer any questions they may have. The Assessor's website includes all of the necessary forms (which are fillable online) so that the forms can be completed, printed and returned. An overview of the revalidation process can also be found on the Assessor's website along with a link to the State Land Evaluation Advisory Council (SLEAC) manual which is referenced on the revalidation applications.

**BUDGET IMPACT:** Expenses required for printing and mailing applications was included in the Adopted FY 18 Budget. It is difficult to estimate the amount of roll-back taxes that may be generated by the 2018 revalidation process due to lack of data regarding how many parcels may fail to qualify for the LU program.

**RECOMMENDATION:**

This executive summary is intended for information purposes and to address the Board's questions. No action by the Board is required.

**ATTACHMENTS:** [Click here to enter text.](#)