

May 18, 1978 Book 16 p. 74

IN RE:

At a meeting of the Board of Supervisors of Carroll County held at the Courthouse on May 18, 1978, the following ordinance was introduced and proposed for adoption at the meeting scheduled on June 29, 1978.

It was ordered that a synopsis of the said ordinance be published once a week for two successive weeks in the "Carroll News," being a newspaper published in the County of Carroll, and that a copy of the ordinance be posted at the front door of the Carroll County Courthouse. Copies of the said ordinance shall be on file in the offices of the Circuit Court Clerk and the County Administrators of Carroll County for public inspection. A public hearing to hear citizens for or against the said ordinance was set for June 29, 1978, at 7:30 PM in the Carroll County Courthouse; now

Therefore, the Board of Supervisors of Carroll County doth propose the passage of the following ordinance.

ORDINANCE FOR SPECIAL ASSESSMENTS FOR AGRICULTURAL, HORTICULTURAL, FOREST OR OPEN SPACE REAL ESTATE

Section 1. The county of Carroll finds that the preservation of real estate devoted to agricultural, horticultural, forest, and open space uses within its boundaries is in the public interest and, having heretofore adopted a land-use plan, hereby ordains that such real estate shall be taxed in accordance with the provisions of Article 1.1 of Chapter 15 of Title 58 of the Code of VA and of this ordinance.

Section 2. The owner of any real estate meeting the criteria set forth in 58-769.5 and 58-769.7(b) of the Code of Virginia may, at least 60 days preceding the tax year for which such taxation is sought, apply to the Commissioner of the Revenue for the classification, assessment and taxation of such property for the next succeeding tax year on the basis of its use, under the procedures set forth in 58-769.9 of the Code of VA. (In any year in which a general re-assessment is being made such application may be submitted until 30 days have elapsed after the notice of increase in assessment is mailed.) Such application shall be on forms provided by the State Department of Taxation and supplied by the Commissioner of the Revenue and shall include such additional schedules, photographs, and drawings as may be required by the Commissioner of the Revenue. An individual who is the owner of an undivided interest in a parcel may apply on behalf of himself and the other owners of such parcel upon submitting an affidavit that such other owners are minors or cannot be located. An application shall be submitted whenever the use or acreage of such land previously approved changes; provided, however, that such property owner must revalidate annually with the Commissioner of the Revenue any applications previously approved. An application fee shall accompany each application according to the following schedule:

5 - 49 acres	\$ 5.00
50 - 99 acres	\$10.00
All over 99 acres	\$15.00

(b) A separate application shall be filed for each parcel on the land book.

Section 3. Promptly upon receipt of any application, the Commissioner of the Revenue shall determine whether the subject property meets the criteria for taxation hereunder. If the Commissioner of the Revenue determines that the subject property does not meet such criteria, he shall determine the value of such property for its qualifying use, as well as its fair market value.

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In determining whether the subject property meets the criteria for "agricultural use" or "horticultural use" the Commissioner of the Revenue may request an opinion from the Commissioner of Agriculture and Commerce; in determining whether the subject property meets the criteria for "forest use" he may request an opinion from the Director of the Department of Conservation and Economic Development; and in determining whether the subject property meets the criteria for "open space use" he may request an opinion from the Director of the Commissioner of Outdoor Recreation. Upon the refusal of the Commissioner of Agriculture and Commerce, the Director of the Department of Conservation and Economic Development or the Director of the Commission of Outdoor Recreation to issue an opinion, or in the event of an unfavorable opinion which does not comport with standards set forth by the respective director, the party aggrieved may seek relief from any court of record wherein the real estate in question is located. If the court finds in his favor it may issue an order which shall serve in lieu of an opinion for the purposes of this ordinance.

Section 4. The use value and fair market value of any qualifying property shall be placed on the land book before delivery to the treasurer and the tax year shall be extended from the use value.

Section 5. There is hereby imposed a roll-back tax, and interest thereon, in such amounts as may be determined under Virginia Code 58-769.10, upon any property as to which the use changes to a non-qualifying use.

Section 6. (a) The owner of any real estate liable for rollback taxes shall, within sixty days following a change in use, report such change to the Commissioner of the Revenue or other assessing officer on such forms as may be prescribed. The commissioner shall forthwith determine and assess the roll-back tax, which shall be paid to the treasurer within thirty days of assessment. On failure to report within 60 days following such change in use and/or failure to pay within 30 days of assessment such owner shall be liable for an additional penalty equal to ten per centum of the amount of the rollback tax and interest, which penalty shall be collected as a part of the tax. In addition to such penalty, there is hereby imposed interest of one-half percentum of the amount of the roll-back tax, interest and penalty, for each month or fraction thereof during which the failure continues.

(b) Any person making a material misstatement of fact in any application filed pursuant hereto shall be liable for all 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, and he shall be further assessed with an additional penalty of one hundred per centum of such unpaid taxes.

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Section 7. The provisions of Title 58 of the Code of Virginia applicable to local levies and real estate assessment and taxation shall be applicable to assessments and taxation hereunder mutatis mutandis including, without limitation, provisions relating to tax liens and the correction of erroneous assessments, and for such purposes the roll-back taxes shall be considered to be deferred real estate taxes.

Section 8. This ordinance shall be effective for all tax years beginning on and after January 1, 1979.

Recorded Vote;	Hurley L. Vernon	aye	
	John R. Vaughn	aye	
	G. Mason Cloud	aye	Motion
	Gale E. Marshall	aye	
	Ralph J. Martin	aye	
	James D. Vass	aye	Second

Passed as read.

Upon motion duly seconded and carried it is ordered that the Board of Supervisors of Carroll County do now adjourn until May 22, 1978, at 7:30 P.M., at the regular meeting place or to meet on an earlier date in a special meeting if upon call of its Clerk pursuant to Section 15.1-538 of the Code of Virginia, 1950, as amended.

Hurley L. Vernon
CHAIRMAN

(Order)

AUTHORIZE CORRECTION – AN ORDINANCE FOR SPECIAL ASSESSMENTS FOR AGRICULTURAL, HORTICULTURAL AND FOREST USE REAL ESTATE IN CARROLL COUNTY, VIRGINIA

Upon motion by Mrs. Shockley, seconded by Mr. Dickson, and passed unanimously, the Board authorized correcting a typographical error in Section Application for classification and assessment generally paragraph (d) of AN ORDINANCE FOR SPECIAL ASSESSMENTS FOR AGRICULTURAL, HORTICULTURAL AND FOREST USE REAL ESTATE IN CARROLL COUNTY, VIRGINIA by striking the word renewal and replacing this word with amended.

SUPERVISORS TIME

Mrs. Nichols stated that she had received several calls about games through the Recreation Department being cancelled and the people not being notified. She asked that announcements be made by radio, by telephone calls, by leaving a message on the answering machine, and through chillsnet.

(Order)

ADJOURNMENT

Upon motion by Mr. Dickson, seconded by Mrs. Nichols, and passed unanimously, the Board adjourned at 2:43 p.m. until the regularly scheduled meeting to be held July 9, 2003.

Glenna Myers
Glenna Myers, Chairman

Ronald L. Newman
Ronald L. Newman, Clerk

Mr. Dickson asked if it was possible to pass land use but not use 100% of the value.

Mr. Cornwell stated that there was language in the Code about using a sliding scale but he didn't know if any locality used it.

Mr. Dickson stated that he would like to give the farmers a break but he didn't want to put an unnecessary burden on other taxpayers.

Mr. Cornwell stated that this would be determined by the number of participants. He then told that the Board could always repeal the ordinance in the future.

(Order)

ADOPT LAND USE ORDINANCE

Upon motion by Mr. Fowler, seconded by Mr. Dickson, and passed, the Board adopted AN ORDINANCE FOR SPECIAL ASSESSMENTS FOR AGRICULTURAL, HORTICULTURAL AND FOREST USE REAL ESTATE IN CARROLL COUNTY, VIRGINIA.

Note: Mrs. Myers and Mrs. Nichols voted No on the above motion.

Mrs. Shockley stated that she don't like the impact on low income people.

Mrs. Myers stated that something was needed that was fair to everyone.

Mrs. Nichols stated she had very few in her district in favor of this.

Mrs. Shockley stated that she had several farmers in her district that were in favor.

Mr. Cornwell stated that this ordinance could be appealed but wouldn't be effective until the next year. He told that the Board would have to adjust tax rate accordingly.

A copy of the above ordinance is on file in the Office of the County Administrator.

(Order)

APPOINT MS. BETH GUYNN--GALAX-CARROLL REGIONAL LIBRARY BOARD OF TRUSTEES

Upon motion by Mrs. Shockley, seconded by Mr. Fowler, and passed unanimously, the Board appointed Ms. Beth Guynn as the Carroll County representative on the Galax-Carroll Regional Library Board of Trustees for a term beginning July 1, 2003 and expiring June 30, 2007.

(Order)

APPROVE CARROLL COUNTY EMS MAY PAYROLL

Upon motion by Mrs. Shockley, seconded by Mr. Fowler, and passed unanimously, the Board approved the Carroll County EMS May 2003 Payroll and did authorize the President and Treasurer to sign checks for payment of this payroll.

Mr. Beasley stated that hopefully it would start the first of June.

LIBBY LINEBERRY—EMS BILLING

Mrs. Lineberry told that the seminar she had attended was for software so she didn't find out much information. She presented the Board with an EMS billing report, and told that the write-off is where the patient doesn't get billed for the difference between the bill and the insurance payment. She told that she was appealing some claims that had been rejected by Medicare and Medicaid.

(Order)

ADOPT BILLING FOR VOLUNTARY RESCUE SQUAD SERVICES

Upon motion by Mr. Jones, seconded by Mrs. Shockley, and passed unanimously, the Board adopted the motion allowing billing for voluntary rescue squad services.

Mrs. Shockley told of the ground breaking at the Laurel Fork Firehouse Sunday, May 18, 2003, at 2:00 p.m.

Mr. Ivan Taylor told of the July 4th celebration. He told that the parade would start at Victory Way Church and that the celebration would have music, hotdogs, games, watermelon, and fireworks. He told that the theme this year would be "Expressing Our Freedom". He told that June 7, 2003 at 10:00 a.m. there would be an Appreciation Event at the VFW for the Troops serving in the Persian Gulf and Iraq.

PUBLIC HEARING—ROAD ABANDONMENT—DUGSPUR SCHOOL

Mrs. Myers declared the Public Hearing Open at 10:37 a.m. and told that the purpose of the Public Hearing was to invite public comment pertaining to the request to abandon the road located at the Dugspur School Property.

Mr. Garry Jessup told that the road was used for the school. He told that since the school closed the road was no longer needed. He stated that the fire department needed the road abandon so that it would go back to the landowner and the fire department could use it as a parking lot and dig up pavement to put in utilities.

With no other citizens to speak, the Public Hearing was declared Closed at 10:39 a.m.

(Order)

ADOPT RESOLUTION—ABANDON ROAD

Upon motion by Mrs. Shockley, seconded by Mr. Fowler, and passed unanimously, the Board adopted the Resolution to abandon the road at the Dugspur School Property.

PUBLIC HEARING—LAND USE ASSESSMENT

Mrs. Myers declared the Public Hearing Open at 10:39 a.m. and told that the purpose of the Public Hearing was to invite public comment pertaining to the proposed adoption of an Ordinance implementing Land Use Assessment.

Mr. Randy Webb told that the IDA approved a motion to support the findings of the Land Use Committee.

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Ida Quesenberry, Transferred from TITLE VI SPECIAL, Custodian \$3.21 Hourly, to TITLE II, \$3.10 Hourly.

Harry Compton, Transferred from TITLE VI SPECIAL, General Laborer, \$3.21 Hourly, to TITLE II, \$3.10 Hourly.

CETA TRANSFERS FROM OTHER CETA CONTRACTORS

TITLE VI

Eunice Horton, Transferred from the Carroll County Dept. of Social Services to Carroll County Board of Supervisors TITLE VI, Clerical Aide, \$3.10 Hourly, effective October 1, 1979.

CETA POSITION/WAGE CHANGES

TITLE II

Kenneth Bobbitt, Grants Coordinator, \$4.63 Hourly, Effective October 1, 1979 Hourly Wage if \$4.10.

Bernard Mabe, Maintenance/Mechanic Helper, \$3.10 Hourly, Effective October 1, 1979 Hourly Wage is \$4.20 Hourly.

Patsy Robertson, Cafeteria Aide/Custodian/Maid, \$3.10 Hourly, Effective October 1, 1979 Person Friday, \$3.35 Hourly.

TITLE VI

Norma J. Adams, Secretary \$3.10 Hourly, Effective October 1, 1979, Girl Friday/Time Keeper/Payroll Aide, \$3.35 Hourly.

Leon Dalton, Maintenance, \$3.10 Hourly Effective October 1, 1979, Maintenance Custodian, \$3.65 Hourly.

Russell Hawks, Maintenance, \$4.37 Hourly, Effective October 1, 1979, Maintenance \$3.65, Hourly.

CETA APPLICATIONS

TITLE II

Jewel Bond, School Aide, \$3.10 Hourly

Macie Hawks, School Aide, \$3.10 Hourly.

Dorisene Bailey, School Aide, \$3.10 Hourly, Transfer from Rooftop.

Estie F. Edwards, Clerical, Reassessment Office, \$3.10 Hourly.

TITLE VI

Pamela Harris, Nurse Aide, Training Center, \$4.00 Hourly.

Linda Webb, School Aide, \$3.10 Hourly.

Wanda Taylor, School Aide, \$3.10 Hourly.

(PUBLIC HEARING

LAND USE ORDINANCE

A public hearing was held this day at 1:30 p.m. to hear citizens for or against the Board of Supervisors intention to recind an ordinance passed by this Board on June 29, 1978 entitled "Ordinance for Special Assessments for Agricultural, Horticultural, Forest or open space Real Estate". There appeared no persons for or no persons against said intent.

October 9, 1979

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(ORDER

LAND USE ORDINANCE - RECIND

Upon motion by Mr. Vass, seconded by Mr. Marshall and passed the Board of Supervisors of Carroll County doth hereby recind an ordinance of this Board passed June 29, 1978 entitled, "Ordinance for Special Assessments for Agricultural Horticultural, Forest, or open Space Real Estate."

Recorded Vote:

Hurley L. Vernon, No
Ralph J. Martin, Absent when vote taken
G. Mason Cloud - yes
Gale E. Marshall - yes
James D. Vass - yes
John R. Vaughn - yes

(order

ELECTION - PAY FOR CUSTODIANS

Upon motion by Mr. Cloud, seconded by Mr. Vaughn and passed unanimously, the Board of Supervisors of Carroll County doth hereby set the amount of compensation, for school custodians, working election day (November 6, 1979) twenty dollars (\$20.00). This amount is in addition to their regular pay by the School Board.

(ORDER

RESCUE SQUADS BOARD OF DIRECTORS APPOINT MEMBER

Upon motion by Mr. Cloud, seconded by Mr. Marshall and passed unanimously the Board of Supervisors of Carroll County doth hereby appoint Mr. Daniel Vaughn to the Carroll County Rescue Squad Inc. Board of Directors. Mr. Vaughn shall serve for a term of two years, and shall represent the Laurel Unit.

(ORDER

PAYING CETA CLAIMS

Upon motion by Mr. Marshall, seconded by Mr. Martin and passed the Board of Supervisors of Carroll County doth hereby approve the payment of CETA Bills as follows:

IN RE:

(ORDER

PAYING CETA CLAIMS

Upon motion duly seconded and carried the following claims were presented, examined, funds appropriated from and ordered paid out of the General County Fund (CETA) as follows:

Table with 5 columns: CODE NO., Name of Payee, Purpose, Amount Paid, Check No. Rows include entries for Garrett-Davis, United Telephone, Lockie Webb, Darlene K Gardner, Patricia Surratt, Joyce H. Hawks, Ima M. Distory, Teresa Edwards, Paul Taylor, Jr., Robert D. Sharp, Robert C. Horsley, Blue Ridge Office, Guy B. Faddgett Treas, Guy B. Faddgett, Treas, FICA CONT., and Payroll.

June 29, 1978

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IN RE:

(ORDER

ADOPTING ORDINANCE FOR SPECIAL ASSESSMENTS FOR AGRICULTURAL, HORTICULTURAL, FOREST OR OPEN SPACE REAL ESTATE

A public hearing was held this day by the Board of Supervisors of Carroll County to hear the opinion of the citizens of Carroll County concerning the proposed ordinance to tax real estate in accordance with use for agricultural, horticultural, forest, or open space purposes. There appeared no persons for or no persons against the said ordinance; therefore

Upon motion duly seconded and carried the Board of Supervisors of Carroll County doth hereby adopt the ordinance entitled "Ordinance For Special Assessments For Agricultural, Horticultural, Forest or Open Space Real Estate", as proposed at its May 18, 1978, meeting, after publication as required by law. The said ordinance shall go into effect for the same tax year that the 1978 Reassessment takes effect and shall be effective for all tax years thereafter.

Recorded vote:	Hurley L. Vernon	Aye
	John R. Vaughn	Nay
	G. Mason Cloud	Aye
	Gale E. Marshall	Absent
	Ralph J. Martin	Aye Second
	James D. Vass	Aye Motion

Passed as read.

Upon motion duly seconded and carried it is ordered that the Board of Supervisors of Carroll County do now adjourn until July 11, 1978, at 9:00 A.M., at the regular meeting place or to meet on an earlier date in a special meeting if upon call of its Clerk pursuant to Section 15.1-538 of the Code of Virginia, 1950, as amended.

CHAIRMAN

IN RE:

(ORDER

PAYING GENERAL COUNTY CLAIMS

Upon motion duly seconded and carried the following claims were presented, examined, funds appropriated from and ordered paid out of the General County Fund 1978 as follows:

BOARD OF SUPERVISORS

William David Ayers	Tag Refund	2.50	12646
Paul A. Bragg	Tag Refund	2.50	12647
James J. Smith	Tag Refund	2.50	12648
Carroll Publishing Corp.	Advertising	34.13	12649
Hurley L. Vernon	Mileage	57.60	12650
John R. Vaughn	Mileage	33.00	12651
G. Mason Cloud	Mileage	50.40	12652
Gale E. Marshall	Mileage	2.70	12653
Ralph J. Martin	Mileage	2.70	12654
James D. Vass	Mileage	43.20	12655
Va. National Bank	Safe Dep. Rent	15.00	12656
		<u>246.23</u>	

Code of Virginia
Title 58.1. Taxation
Chapter 32. Real Property Tax

§ 58.1-3233. Determinations to be made by local officers before assessment of real estate under ordinance.

Prior to the assessment of any parcel of real estate under any ordinance adopted pursuant to this article, the local assessing officer shall:

1. Determine that the real estate meets the criteria set forth in § 58.1-3230 and the standards prescribed thereunder to qualify for one of the classifications set forth therein, and he may request an opinion from the Director of the Department of Conservation and Recreation, the State Forester or the Commissioner of Agriculture and Consumer Services;
2. Determine further that real estate devoted solely to (i) agricultural or horticultural use consists of a minimum of five acres, except that for real estate used for agricultural purposes, for purposes of engaging in aquaculture as defined in § 3.2-2600, or for purposes of raising specialty crops as defined by local ordinance, the governing body may by ordinance prescribe that these uses consist of a minimum acreage of less than five acres; (ii) forest use consists of a minimum of 20 acres; and (iii) open-space use consists of a minimum of five acres or such greater minimum acreage as may be prescribed by local ordinance, except that for real estate adjacent to a scenic river, a scenic highway, a Virginia Byway or public property in the Virginia Outdoors Plan or for any real estate in any city, county or town having a density of population greater than 5,000 per square mile, for any real estate in any county operating under the urban county executive form of government, or the unincorporated Town of Yorktown chartered in 1691, the governing body may by ordinance prescribe that land devoted to open-space uses consist of a minimum of one quarter of an acre.

The minimum acreage requirements for special classifications of real estate shall be determined by adding together the total area of contiguous real estate excluding recorded subdivision lots recorded after July 1, 1983, titled in the same ownership. However, for purposes of adding together such total area of contiguous real estate, any noncontiguous parcel of real property included in an agricultural, forestal, or an agricultural and forestal district of local significance pursuant to subsection B of § 15.2-4405 shall be deemed to be contiguous to any other real property that is located in such district. For purposes of this section, properties separated only by a public right-of-way are considered contiguous; and


3. Determine further that real estate devoted to open-space use is (i) within an agricultural, a forestal, or an agricultural and forestal district entered into pursuant to Chapter 43 (§ 15.2-4300 et seq.) of Title 15.2, or (ii) subject to a recorded perpetual easement that is held by a public body, and promotes the open-space use classification, as defined in § 58.1-3230, or (iii) subject to a recorded commitment entered into by the landowners with the local governing body, or its authorized designee, not to change the use to a nonqualifying use for a time period stated in the commitment of not less than four years nor more than 10 years. Such commitment shall be subject to uniform standards prescribed by the Director of the Department of Conservation and Recreation pursuant to the authority set out in § 58.1-3240. Such commitment shall run with the land for the applicable period, and may be terminated in the manner provided in § 15.2-4314 for withdrawal of land from an agricultural, a forestal or an agricultural and forestal district.

Code 1950, § 58-769.7; 1971, Ex. Sess., c. 172; 1973, c. 209; 1980, c. 75; 1984, cc. 675, 739, 750; 1987, c. 550; 1988, cc. 462, 695; 1989, c. 656; 1990, c. 695; 1991, cc. 69, 490; 2002, c. 475; 2003, c. 356; 2010, c. 653; 2015, c. 485.

The chapters of the acts of assembly referenced in the historical citation at the end of this section may not constitute a comprehensive list of such chapters and may exclude chapters whose provisions have expired.

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Code of Virginia
 Title 58.1. Taxation
 Chapter 32. Real Property Tax

§ 58.1-3233. Determinations to be made by local officers before assessment of real estate under ordinance.

Prior to the assessment of any parcel of real estate under any ordinance adopted pursuant to this article, the local assessing officer shall:

1. Determine that the real estate meets the criteria set forth in § 58.1-3230 and the standards prescribed thereunder to qualify for one of the classifications set forth therein, and he may request an opinion from the Director of the Department of Conservation and Recreation, the State Forester or the Commissioner of Agriculture and Consumer Services;
2. Determine further that real estate devoted solely to (i) agricultural or horticultural use consists of a minimum of five acres, except that for real estate used for agricultural purposes, for purposes of engaging in aquaculture as defined in § 3.2-2600, or for purposes of raising specialty crops as defined by local ordinance, the governing body may by ordinance prescribe that these uses consist of a minimum acreage of less than five acres; (ii) forest use consists of a minimum of 20 acres; and (iii) open-space use consists of a minimum of five acres or such greater minimum acreage as may be prescribed by local ordinance, except that for real estate adjacent to a scenic river, a scenic highway, a Virginia Byway or public property in the Virginia Outdoors Plan or for any real estate in any city, county or town having a density of population greater than 5,000 per square mile, for any real estate in any county operating under the urban county executive form of government, or the unincorporated Town of Yorktown chartered in 1691, the governing body may by ordinance prescribe that land devoted to open-space uses consist of a minimum of one quarter of an acre.

The minimum acreage requirements for special classifications of real estate shall be determined by adding together the total area of contiguous real estate excluding recorded subdivision lots recorded after July 1, 1983, titled in the same ownership. However, for purposes of adding together such total area of contiguous real estate, any noncontiguous parcel of real property included in an agricultural, forestal, or an agricultural and forestal district of local significance pursuant to subsection B of § 15.2-4405 shall be deemed to be contiguous to any other real property that is located in such district. For purposes of this section, properties separated only by a public right-of-way are considered contiguous; and


3. Determine further that real estate devoted to open-space use is (i) within an agricultural, a forestal, or an agricultural and forestal district entered into pursuant to Chapter 43 (§ 15.2-4300 et seq.) of Title 15.2, or (ii) subject to a recorded perpetual easement that is held by a public body, and promotes the open-space use classification, as defined in § 58.1-3230, or (iii) subject to a recorded commitment entered into by the landowners with the local governing body, or its authorized designee, not to change the use to a nonqualifying use for a time period stated in the commitment of not less than four years nor more than 10 years. Such commitment shall be subject to uniform standards prescribed by the Director of the Department of Conservation and Recreation pursuant to the authority set out in § 58.1-3240. Such commitment shall run with the land for the applicable period, and may be terminated in the manner provided in § 15.2-4314 for withdrawal of land from an agricultural, a forestal or an agricultural and forestal district.

Code 1950, § 58-769.7; 1971, Ex. Sess., c. 172; 1973, c. 209; 1980, c. 75; 1984, cc. 675, 739, 750; 1987, c. 550; 1988, cc. 462, 695; 1989, c. 656; 1990, c. 695; 1991, cc. 69, 490; 2002, c. 475; 2003, c. 356; 2010, c. 653; 2015, c. 485.

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Code of Virginia
Title 58.1. Taxation
Chapter 32. Real Property Tax

§ 58.1-3236. Valuation of real estate under ordinance.

A. In valuing real estate for purposes of taxation by any county, city or town which has adopted an ordinance pursuant to this article, the commissioner of the revenue or duly appointed assessor shall consider only those indicia of value which such real estate has for agricultural, horticultural, forest or open space use, and real estate taxes for such jurisdiction shall be extended upon the value so determined. In addition to use of his personal knowledge, judgment and experience as to the value of real estate in agricultural, horticultural, forest or open space use, he shall, in arriving at the value of such land, consider available evidence of agricultural, horticultural, forest or open space capability, and the recommendations of value of such real estate as made by the State Land Evaluation Advisory Council.

B. In determining the total area of real estate actively devoted to agricultural, horticultural, forest or open space use there shall be included the area of all real estate under barns, sheds, silos, cribs, greenhouses, public recreation facilities and like structures, lakes, dams, ponds, streams, irrigation ditches and like facilities; but real estate under, and such additional real estate as may be actually used in connection with, the farmhouse or home or any other structure not related to such special use, shall be excluded in determining such total area.

C. All structures which are located on real estate in agricultural, horticultural, forest or open space use and the farmhouse or home or any other structure not related to such special use and the real estate on which the farmhouse or home or such other structure is located, together with the additional real estate used in connection therewith, shall be valued, assessed and taxed by the same standards, methods and procedures as other taxable structures and other real estate in the locality.


D. In addition, such real estate in agricultural, horticultural, forest or open space use shall be evaluated on the basis of fair market value as applied to other real estate in the taxing jurisdiction, and land book records shall be maintained to show both the use value and the fair market value of such real estate.

Code 1950, § 58-769.9; 1971, Ex. Sess., c. 172; 1984, c. 675.

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