



## CUMBERLAND COUNTY

OFFICE OF THE COMMISSIONER OF THE REVENUE

P.O. Box 77 ~ Cumberland, Virginia 23040

(804) 492-4280 ~ Fax: (804) 492-3342

[www.cumberlandcounty.virginia.gov](http://www.cumberlandcounty.virginia.gov)

JULIE A. PHILLIPS  
Master Commissioner

Dear Landowner,

Enclosed is the Land Use Application. Please be sure to read the BACK of the application for important information regarding this program. After you have read the information, please ask any questions you may have before signing the certification at the bottom of the application. Signing the application indicates that you have read and understand all aspects of the program, including but not limited to, change in use or acreage and roll-back taxes.

Note that the application dates are September 1 to November 1 of each year. All verifications must be attached to the application and received by the deadline date (November 1). Also note that an application must be filed for each parcel, along with a \$40 application fee per parcel.

If you have any questions or concerns, please contact my office at (804) 492-4280 from 8:30 am until 4:30 pm, Monday through Friday.

Sincerely,

Julie A. Phillips  
Commissioner of the Revenue



**Cumberland County Application for Taxation  
 On The Basis Of A Land Use Assessment**

**Applications accepted September 1 through November 1 only. Application will not be accepted if there are delinquent taxes on this parcel.**  
 A single application shall be filed for each line on the land book.

**Office Use Only**

Owner(s) Name Appearing on Land Book		
Mailing Address		
City	State	ZIP
Telephone Number (Required)		

Type Application <input type="checkbox"/> New <input type="checkbox"/> Reapp <input type="checkbox"/> Change <input type="checkbox"/> Split	Fee Paid	Year	Processed By
Map No.	# of Acres	Taxes Paid <input type="checkbox"/> Yes <input type="checkbox"/> No	
Forest Information Map #:	Farm Information Map #:		
Notes			

**QUALIFYING USES**

**I. Agricultural Use:** (5 Acre Minimum) No. of Acres \_\_\_\_\_

Is this real estate devoted to the bona fide production for sale of plants and animals useful to man or devoted to and meeting the requirements and qualification for payments with an agency of the federal government?  Yes  No

1. What field crops are being produced to qualify this parcel of real estate under the agricultural standards?  
 Hay  Corn  Soybeans  Alfalfa  Other \_\_\_\_\_
2. How many of the following animals were on the real estate the previous year? How many months? \_\_\_\_\_  
 Cows \_\_\_\_\_ Horses \_\_\_\_\_ Sheep \_\_\_\_\_ Swine \_\_\_\_\_ Chickens \_\_\_\_\_ Turkeys \_\_\_\_\_ Other \_\_\_\_\_
3. The bona fide farmer farming this property is \_\_\_\_\_

**II. Horticulture Use:** (5 Acre Minimum) No. of Acres \_\_\_\_\_

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 federal government?  Yes  No

**III. Forest Use:** (20 Acre Minimum) No. of Acres \_\_\_\_\_

Is this real estate devoted to forest use, including the standing timber and trees thereon, devoted to the growth in such quantity and so spaced and maintained as to constitute a forest area?  Yes  No

- I (we) certify that a forest plan, prepared by a professional forester, is on file at the Commissioner of Revenue's office.
- I (we) certify to submit a forest plan prepared by a professional forester no later than November 1. The forester that will be preparing the plan is \_\_\_\_\_

**IV. Open Space Use:** (5 Acre Minimum) No. of Acres \_\_\_\_\_

Does this Real Estate have an Open Space Agreement or Easement with Cumberland County?  Yes  No

**AFFIDAVIT**

I/we the undersigned certify that all land for which use taxation is requested meets all requirements of the uniform standards prescribed by the Commissioner of Agriculture and Consumer Services, the Director of the Department of Conservation and Historic Resources, and the State Forester. I/we declare under penalties of law that this application and any attachments hereto have been examined by me and to the best of my knowledge are true and correct. I/we do hereby grant permission to the Soil Conservation Service to provide information on Land Capability Classes to the proper authorities for the purpose of administering the land use ordinance.

Signature of owner or corporation officer: \_\_\_\_\_ Title: \_\_\_\_\_

Corporation name: \_\_\_\_\_

**NOTE: Failure to obtain signatures of all parties owning an interest in this real estate constitutes a material misstatement of fact.**

Signatures of all other parties owning an interest in this real estate:

_____	_____
_____	_____
_____	_____

## INSTRUCTIONS

- 1. GENERAL QUALIFICATIONS:** Land may be eligible for special valuation and assessment when it meets the following criteria:

**AGRICULTURAL:** When devoted to the bona fide production for sale of plants and animals useful to man under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services, or when 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 federal government. If the land is leased, a five year farming history affidavit is required. A minimum of five acres is required for agricultural use.

**FOREST:** When 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. Qualification in the category requires either an executed forestry commitment or an approved professional forest plan. A minimum of twenty acres is required for forest use.

**OPEN SPACE:** When 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 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 Historic Resources. A minimum of five acres is required for open space use.

**HORTICULTURAL:** When devoted to the bona fide production for sale of fruits of all kinds, including grapes, nuts and berries; vegetables; nursery and floral products under uniform standards prescribed by the Commissioner of Agriculture and Consumer Service, or when 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 federal government. A minimum of five acres is required for horticultural use.
- 2. FILING DATE:** Property owners must submit an application on the basis of a use assessment to the Commissioner of the Revenue by November 1 of the year preceding the tax year in which such taxation is sought. In any year in which a general reassessment is being made such application may be submitted until thirty days have elapsed after the notice of increase in assessment is mailed.
- 3. PROOF OF QUALIFICATIONS:** The applicant must furnish, upon request of the Commissioner of the Revenue, proof of all prerequisites to use valuation and assessment, such as proof of ownership, description, areas, uses, production and appropriate federal income tax documentation relating to the farming activities.

### IMPORTANT

#### CHANGE IN USE, ACREAGE OR ZONING --- ROLL BACK TAXES AND PENALTY

- Whenever land which has qualified for assessment and taxation according to use has been converted to a non-qualifying 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 section 58.1-3227.
- 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 within sixty days of said change.

**§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 in ordinance. Any person making a material misstatement of fact in any such application shall be liable for all 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.

Return Application and payment to:

**Julie A. Phillips, Commissioner of the Revenue**

P.O. Box 77

Cumberland, VA 23040

Phone: 804-492-4280 Email: [jphillips@cumberlandcounty.virginia.gov](mailto:jphillips@cumberlandcounty.virginia.gov)

Walk-in: One Courthouse Circle, Cumberland, VA 23040

Make Checks Payable to:

**Treasurer, Cumberland County**

# Foresters

Following is a list of Certified Foresters who have submitted acceptable Forest Management Plans for the Cumberland County Land Use Program:

**Virginia Department of Forestry**

751 Oak Hill Road, PO Box 94  
Cumberland, VA 23040  
(804) 492-4171

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**Randy Kyner, CF**

C & K Forestry Services  
3425 Cumberland Road  
Cumberland, VA 23040  
rkyner@kinex.net or ckfs@aol.com  
(434) 960-5249 or (434) 971-9992

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**John Bickford**

Bickford Timber & Land Management  
PO Box 192  
New Canton, VA 23123  
(434) 581-1842 or (434) 960-5247

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**Bob Warring**

Bob Warring Forestry Services  
9075 Totier Creek Road  
Scottsville, VA 24590  
(434) 286-9288