

**STATE LAND EVALUATION ADVISORY COUNCIL
2003 SUGGESTED DOLLAR PER ACRE ASSESSMENT RANGES
FOR QUALIFYING OPEN SPACE LAND
UNDER THE USE VALUE TAX ASSESSMENT PROGRAM**

CITY	GOLF COURSE	SWIM AND RACKET CLUBS
City of Alexandria	13,900-21,400	18,500-28,500
City of Buena Vista	1,500-2,000	3,000-5,000
City of Chesapeake	1,500-2,000	1,500-2,000
City of Fredericksburg	1,200-1,700	2,000-4,000
City of Harrisonburg	1,000-1,500	2,000-4,000
City of Lynchburg	2,000-4,000	4,000-6,000
City of Manassas	1,000-1,300	3,000-5,000
City of Petersburg	900-1,400	2,000-4,000
City of Portsmouth	1,500-2,000	2,000-4,000
City of Radford	1,500-2,000	3,000-5,000
City of Suffolk	1,100-1,600	2,000-4,000
City of Virginia Beach	1,500-2,000	3,000-5,000

To **qualify** for the open-space class, the land at issue must have an identifiable public interest in accordance with the definition contained in §58.1-3230 of the Code of Virginia, and in accordance with the Standards for Classification of Real Estate as Devoted to Open Space Use Under the Virginia Land Use Assessment Law published in 1992 in the the Manual of the State Land Evaluation Advisory Council.

For land to be **eligible** for taxation in accordance with the open-space class, the owner of any tax parcel at issue must file an application for the parcel to be taxed at open-space class values, and the chief local assessing officer must approve the application by signing the same.

When land eligible for the open-space class is **valued** for tax purposes and, because the land is not in golf course, swim club or racket club, there is no identifiable market for it. In such cases, **either**:

- a) value the land the same as **productive** land in agricultural, horticultural, or forest use, as the case dictates (examples include lands that are suitable for agricultural, horticultural, or forest use, regardless of whether production history, production standards, or forest stocking standards are met); or,
- b) value the land as **unproductive** land in agricultural, horticultural, or forestal use, as the case dictates (examples include areas provided for the conservation of land or other natural resources, floodways and those lands which are officially planned or approved by the local governing body to be left in a relatively natural and undeveloped state, such as stream valleys, mountaintops, and mountainsides).

For properties subject to a perpetual easement under the Virginia Conservation Easement Act or the Open-Space Land Act, see §10.1-1011 of the Code of Virginia, and the Attorney General's Opinion of November 19, 1994, to the Honorable Joyce L. Clark, Commissioner of the Revenue for Orange County, Virginia.

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COUNTY	GOLF COURSE	SWIM AND RACKET CLUBS
Albemarle County	1500-2000	3000-5000
Alleghany County	1500-2000	3000-5000
Amherst County	1200-1700	2000-4000
Augusta County	1500-2000	3000-5000
Bedford County	1200-1700	2000-4000
Botetourt County	1500-2000	3000-5000
Campbell County	1200-1700	2000-4000
Caroline County	1000-1600	2000-4000
Chesterfield County	1500-2000	3000-5000
Clarke County	900-1400	2000-4000
Cumberland County	1500-2000	3000-5000
Dinwiddie County	800-1300	1500-3500
Fauquier County	1100-1600	3000-5000
Fluvanna County	700-1200	1500-3500
Franklin County	1200-1700	2000-4000
Frederick County	1000-1500	2000-4000
Giles County	900-1400	2000-4000
Greene County	900-1400	2000-4000
Hanover County	1500-2000	2000-4000
Henrico County	1500-2000	3000-5000
King William County	700-1200	1500-3500
Loudoun County	1200-1700	3000-5000
Louisa County	700-1200	1500-3500
Madison County	1000-1500	3000-4000
Middlesex County	1000-1500	3000-4000
Northumberland County	800	800
Nottoway County	700-1200	1500-3500
Page County	900-1400	2000-4000
Pittsylvania County	1200-1700	2000-4000
Powhatan County	1500-2000	3000-5000
Prince George County	900-1400	2000-4000
Prince William County	1500-2000	4500-6000
Roanoke County	1500-2000	3000-5000
Rockingham County	1500-2000	3000-5000
Russell County	900-1400	2000-4000
Shenandoah County	1000-1500	2000-4000
Smyth County	900-1400	2000-4000
Spotsylvania County	1000-1500	3000-5000
Tazewell County	900-1400	2000-4000
Warren County	900-1400	2000-4000
Washington County	1200-1700	2000-4000
Westmoreland County	700-1200	1500-3500
York County	1500-2000	3000-5000