

**STATE LAND EVALUATION ADVISORY COUNCIL
2014 SUGGESTED DOLLAR PER ACRE ASSESSMENT RANGES
FOR QUALIFYING OPEN SPACE LAND
UNDER THE USE VALUE TAX ASSESSMENT PROGRAM**

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 the Manual of the State Land Evaluation Advisory Council. The Standards may be found on-line under the address: “leg1.state.va.us,” then select: “Virginia Administrative Code,” then “Table of Contents,” then “Title 4, Conservation and Natural Resources,” then “Agency 5, Department of Conservation and Recreation,” and finally “Chapter 20, Standards for Classification...”. The Chapter 20 background language and each individual regulatory section must be accessed separately or an electronic report of the entire regulation can be created and emailed to an email address. For further information on the SLEAC Manual and related materials go on-line to: usevalue.agecon.vt.edu.

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 **valuing** land for open-space use, if there is no identifiable market for such land because it is not in use as a golf course, swim club or racket club, then 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, 1993, to the Honorable Joyce L. Clark, Commissioner of the Revenue for Orange County, Virginia.

CITY	GOLF COURSE	SWIM AND RACKET CLUBS
City of Alexandria	13,900-21,400	18,500-28,500
City of Buena Vista	2,000-4,000	4,000-6,000
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	1,300-1,800	4,500-6,000
City of Portsmouth	1,500-2,000	2,000-4,000
City of Virginia Beach	1,500-2,000	3,000-5,000

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COUNTY	GOLF COURSE	SWIM AND RACKET CLUBS
Albemarle County	1,500-2,000	3,000-5,000
Alleghany County	1,500-2,000	3,000-5,000
Amelia County	1,100-1,600	3,000-5,000
Amherst County	1,500-2,000	3,000-5,000
Augusta County	1,500-2,000	3,000-5,000
Botetourt County	1,500-2,000	3,000-5,000
Campbell County	1,200-1,700	2,000-4,000
Caroline County	1,000-1,600	2,000-4,000
Chesterfield County	1,500-2,000	3,000-5,000
Clarke County	900-1,400	2,000-4,000
Cumberland County	1,500-2,000	3,000-5,000
Essex County	1,000-1,500	2,000-4,000
Fauquier County	1,100-1,600	3,000-5,000
Fluvanna County	700-1,200	1,500-3,500
Franklin County	1,200-1,700	2,000-4,000
Frederick County	1,000-1,500	2,000-4,000
Giles County	900-1,400	2,000-4,000
Greene County	900-1,400	2,000-4,000
Hanover County	1,500-2,000	2,000-4,000
Henrico County	1,500-2,000	3,000-5,000
King George County	1,000-1,500	3,000-5,000
King William County	700-1,200	1,500-3,500
Loudoun County	1,200-1,700	3,000-5,000
Louisa County	700-1,200	1,500-3,500
Madison County	1,000-1,500	3,000-4,000
Middlesex County	1,000-1,500	3,000-4,000
New Kent County	900-1,400	2,000-4,000
Northumberland County	700-1,200	1,500-3,500
Nottoway County	700-1,200	1,500-3,500
Page County	900-1,400	2,000-4,000
Pittsylvania County	1,200-1,700	2,000-4,000
Powhatan County	1,500-2,000	3,000-5,000
Prince George County	900-1,400	2,000-4,000
Prince William County	1,500-2,000	4,500-6,000
Roanoke County	1,500-2,000	3,000-5,000
Rockbridge County	1,500-2,000	3,000-5,000
Rockingham County	1,500-2,000	3,000-5,000
Shenandoah County	1,000-1,500	2,000-4,000
Smyth County	900-1,400	2,000-4,000
Southampton County	900-1,400	2,000-4,000
Spotsylvania County	1,000-1,500	3,000-5,000
Tazewell County	900-1,400	2,000-4,000
Warren County	900-1,400	2,000-4,000
Washington County	1,200-1,700	2,000-4,000
Westmoreland County	700-1200	1,500-3,500