Commissioner’s Standards for Classification of Agricultural or Horticultural Use

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Agricultural and Horticultural Use

• Consecutive five-year production history

• Currently used for production

• Requires applicant to certify that real estate is in a planned program of practices that conserves the land resource

• Requires applicant to certify that real estate is in a planned program of management and production for sale of plants or animals, or other qualifying uses
Certification Procedures

• Commissioner of Revenue or local assessing officer MAY require documentation from applicant

• One of the following documents helpful
  - USDA/FSA farm number and evidence of participation
  - Federal tax forms
  - Conservation Farm Management Plan
  - Gross sales averaging more than $1,000 annually
Interpretation of Standards

- Code of Virginia authorizes Commissioner of Revenue or local assessing officer to request an opinion

- Letter sent to VDACS Commissioner describing the use and situation
For Additional Information

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