



Commissioner's Standards for Classification of Agricultural or Horticultural Use

Kevin Schmidt

Director, Office of Policy, Planning and
Research

Virginia Department of Agriculture and
Consumer Services

July 15, 2015



*VIRGINIA DEPARTMENT
OF AGRICULTURE AND
CONSUMER SERVICES*



Agricultural and Horticultural Use

- Consecutive five-year production history
 - Devoted for five consecutive years to the production for sale of plants or animals, or to the production for sale of plant or animal products useful to man
 - Exceptions: Nonproductive land being used to expand or replace productive land for applicant
- Currently used for production
 - Currently being used for production for sale of plants or animals, or to the production for sale of plant or animal products useful to man
 - Does not allow for land devoted to the production of trees or timber unless the real estate is less than 20 acres; meets the technical standards prescribed by the State Forester; and tree production is incidental to other farm operations.
 - Exceptions:
 - Conversion from other land use category to ag/hort
 - Crops that require more than two years from initial planting until commercially feasible harvesting, and where locality has waived the five year requirement for such crops



Agricultural and Horticultural Use

- Requires applicant to certify that real estate is in a planned program of practices that conserves the land resource
 - Use BMPs to reduce water and soil disturbing activities
 - Maintain soil nutrients by the application of soil nutrients
 - Control brush, woody growth, and noxious weeds
- Requires applicant to certify that real estate is in a planned program of management and production for sale of plants or animals, or qualifying uses
 - For crops: average crop yield per acre $>1/2$ the county/city average for the past three years
 - For livestock: minimum of 12 animal unit-months of commercial livestock or poultry per five acres



Certification Procedures

- Commissioner of Revenue or local assessing officer MAY require documentation from applicant
- One of the following documents MAY be useful in making the determination
 - 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
 - Owner's name and address
 - Operator's name and address
 - Total number of acres, acres in crops, acres in pastures, acres in soil conservation programs (FSA, NRCS, DCR), and acres in forest
 - Of more than one tract of real estate, the number of acres in each tract and whether the tracts are contiguous
 - Copy of the application for land use assessment taxation
 - If any case involves question about the applicability of five-year history exception, a statement as to whether or not the locality has waived this requirement



Interpretation of Standards

- Commissioner may request additional information, if needed, directly from the applicant
- Commissioner may hold a hearing at which the applicant and others may present information
- Commissioner will issue an opinion as soon as possible after all necessary information has been received.



For Additional Information

- (804) 786-1346
- Kevin.Schmidt@vdacs.virginia.gov
- www.vdacs.virginia.gov/preservation