Commissioner’s Standards for Classification of Agricultural or Horticultural Use

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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

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