STATE LAND EVALUATION ADVISORY COUNCIL
2009 SUGGESTED DOLLAR PER ACRE ASSESSMENT RANGES
FOR QUALIFYING OPEN SPACE LAND
UNDER THE USE VALUE TAX ASSESSMENT PROGRAM

<table>
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<tr>
<th>CITY</th>
<th>GOLF COURSE</th>
<th>SWIM AND RACKET CLUBS</th>
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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.
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