



Commissioner's Standards for Classification of Real Estate as Devoted to Agricultural or Horticultural Use

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*VIRGINIA DEPARTMENT
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Va. Code § 58.1-3230

- "Real estate devoted to agricultural use" shall mean real estate devoted to the bona fide production for sale of plants and animals useful to man under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services in accordance with the Administrative Process Act (§ 2.2-4000 et seq.)....
- "Real estate devoted to horticultural use" shall mean real estate devoted to the bona fide production for sale of fruits of all kinds, including grapes, nuts, and berries; vegetables; and nursery and floral products under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services in accordance with the Administrative Process Act (§ 2.2-4000 et seq.)....



2 VAC 5-20 *et seq.*

- Standards for Classification of Real Estate As Devoted to Agricultural Use and to Horticultural Use under the Virginia Land Use Assessment Law
- Regulation originally established in November 1988
- Regulation amended in March 2006



2 VAC 5-20-20

- Consecutive five-year production history
 - Exception is nonproductive land being used to expand or replace productive land from applicant
- Currently used for production
- Exceptions:
 - Conversion by farm operator—nonqualifying real estate
 - Conversion by farm operator – qualifying real estate
 - Government action
 - Crops that require more than two years



2 VAC 5-20-30

- 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 plants or animal products useful to man; or that the real estate is being used for other qualifying uses
 - Field crops shall be primarily for commercial uses and meet average crop yield per acre requirements
 - Livestock, dairy, poultry, or aquaculture production shall be primarily for commercial sale and meet minimum animal unit month requirements



2 VAC 5-20-40 (Documentation)

- Commissioner of Revenue or local assessing officer MAY require documentation from applicant to certify pursuant to 2 VAC 5-20-30
- 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



2 VAC 5-20-40 (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
- VDACS Commissioner may request additional information directly from the applicant or may hold a hearing at which applicant and others may present additional information
- VDACS Commissioner will issue an opinion as soon as possible after all necessary information has been received



For Additional Information

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