

LAND USE PROGRAM

Rate Determination for July 1, 2023

October 11, 2022



REAL ESTATE ASSESSOR'S OFFICE

Brian E. Gordineer, AAS – County Assessor

Virginia Code

Article 4. Special Assessment for Land Preservation [Read all >](#)

- § 58.1-3229 Repealed
- § 58.1-3230 Special classifications of real estate established and defined
- § 58.1-3231 Authority of counties, cities and towns to adopt ordinance
- § 58.1-3232 Authority of city to provide for special assessment area
- § 58.1-3233 Determinations to be made by local board of ordinance
- § 58.1-3234 Application by property owners for special assessment, etc.
- § 58.1-3235 Removal of parcels from program
- § 58.1-3236 Valuation of real estate under program
- § 58.1-3237 Change in use or zoning of real estate
- § 58.1-3237.1 Authority of counties to enact ordinance
- § 58.1-3238 Failure to report change in use; penalty
- § 58.1-3239 State Land Evaluation Advisory Council; membership; duties; organization
- § 58.1-3240 Duties of Director of the Department of Agriculture and Forestry and the Commissioner of Agriculture and Consumer Services; remedy of person aggrieved

County Code

DIVISION 3. - SPECIAL ASSESSMENT FOR LAND PRESERVATION

Sec. 74-261. - Findings; levy of tax.

Sec. 74-262. - Applications.

Sec. 74-263. - Criteria; opinions; appeal.

Sec. 74-264. - Values on land book; extension of tax.

Sec. 74-265. - Roll-back tax imposed.

Sec. 74-266. - Reporting changes in land use; misstatements.

Sec. 74-267. - Application of state tax laws.



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- § 58.1-3242.1 Forest Sustainability Fund
- § 58.1-3243 Application of other provisions of Title 58.1
- § 58.1-3244 Article not in conflict with requirements for preparation and use of true values

1,285 parcels – 9%
83,415 acres – 46%



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2023-2024 LAND USE REVALIDATION APPLICATION

Year: 2023-2024

County of Prince George
Real Estate Assessor's Office
PO Box 68
Prince George, VA 23875
Telephone: (804) 722-8629

Date Received:

Owner

Parcel #:
District:
Legal:
Acreage:

Dear Property Owner(s):

In order for you to continue receiving the benefits of Prince George County's Land Use Assessment Program, **YOU MUST** complete and return this **APPLICATION FOR REVALIDATION** to the Real Estate Assessor's Office, PO Box 68, Prince George, Virginia 23875. If you have any questions concerning this application, or the Land Use Assessment Program, you may contact the Real Estate Assessor's Office. The telephone number is (804) 722-8629.

REVALIDATION APPLICATIONS MUST BE RECEIVED BY THE COUNTY OR POSTMARKED, NO LATER THAN NOVEMBER 4, 2022 TO RECEIVE BENEFITS FOR THE 2023-2024 TAX YEAR. LATE APPLICATIONS WILL BE RECEIVED UNTIL JANUARY 3, 2023, WITH THE PAYMENT OF A \$10.00 LATE FEE PER APPLICATION.

THE FOLLOWING QUESTIONS MUST BE COMPLETED

1. Has there been any **CHANGE IN ACREAGE** of this land since your last application? (For Example: sale or gift of land or lots, new survey, subdivision of land, etc.) Yes ☐ No ☐ IF YES, please provide details _____
2. Has there been any **CHANGE IN USE** of this land since your last application? (For Example: number of acres being farmed or in woodland, construction of new dwelling, placement of mobile home, or any other change from a qualifying agricultural, horticultural, forest or open space use to any other non-qualifying use.) Yes ☐ No ☐
IF YES, please provide details _____



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Annual Revalidation

\$10 Fee Every 5th Year

**\$172,395,500 deferred
assessment**

\$1.4 million in tax revenue



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State Land Evaluation and Advisory Council (SLEAC)

...ing use-value assessment should be directed to Theresa Born at the Property Tax Unit, Virginia Department of Taxation. Questions regarding the technical aspects of the methodology for the agricultural or horticultural use-value estimates should be directed to Jennifer Friedel at the Department of Agricultural and Applied Economics, Virginia Tech. Questions about forest use-value estimates should be directed to Dean Cumbia at the Department of Forestry in Charlottesville. Questions about open space use-value estimates should be directed to Lisa McGee at the Department of Conservation and Recreation in Richmond.

Table 1: Income Approach – Estimated use value of agricultural land in Prince George (\$ / Acre).

Land Class	Use Value Without Risk	Use Value With Risk
I	1,550	1,470
II	1,390	1,330
III	1,030	980
IV	830	790
Avg. I-IV	1,340	1,280
V	620	590
VI	520	490
VII	310	290
Avg. V-VII	400	380
Avg. I-VII	1,310	1,250
VIII	100	100

Table 2: Income Approach – Estimated use value of orchards in Prince George (\$ / Acre).

I	180	200
II	80	180
III	100	80
IV		100

Table 3: Rental Rate Approach⁵ – Cropland and pastureland values based on NASS capitalized rental rates in Prince George or district value. (\$ / Acre).

Cropland	
Irrigated Cropland	1011 ¹⁰⁰
Pastureland	N/A
Southwestern District Cropland	447 ¹⁰⁰

¹⁰⁰Southwestern District Cropland

¹⁰⁰Southwestern District Pasture

⁵For details see Estimates at <http://taxvalue.azecan.vt.edu/>

Table 4: Forest Values (\$/Acre) - Prince George

	Site Productivity (\$/acre)			
	Fair	Good	Excellent	Non-Productive Land
Forest Land	429	595	733	100

Table 5: Open Space Recommended Values (\$/Acre) - Prince George

Golf Course	Swim and Racket Clubs
900-1,400	2,000-4,000

N/A = not applicable to the

Estimated Use Values For Prince George

Estimates apply to 2022



State Land Evaluation and Advisory Council (SLEAC)

Contacts

Virginia Department of Taxation
Theresa Born, Property Tax Unit, Virginia Dept. of Taxation, Richmond, VA 23218-0565
(804) 786-4091 Theresa.Born@tax.virginia.gov

Agricultural/Horticultural Estimates
Jennifer Friedel



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...physiographic region, for example coastal plain and an arrow < after the name.

Dean Cumbia, Dept. of Forestry, 900 Natural Resources Drive, #800, Charlottesville, VA 22903
(434) 220-9024 Dean.Cumbia@dof.virginia.gov

Open Space Estimates

Lisa McGee, Director of Policy and Planning
Conservation and Recreation in Richmond

	SLEAC	2023
AG	Crop Land (AG 1-4)	\$ 1,660
	Pasture Land (AG 5-7)	\$ 490
	Unproductive	\$ 100
FOREST	Excellent	\$ 860
	Good	\$ 708
	Fair	\$ 510
OTHER	Horticultural 1	\$ 1,360
	Horticultural 2	\$ 1,030
	Other Non-Productive	\$ 100
	Open Space	\$ 1,400



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		2023		2022		2021		2020		2019		2018	
	SLEAC			SLEAC		SLEAC		SLEAC		SLEAC		SLEAC	
AG	Crop Land (AG 1-4)	\$ 1,660	24%	\$ 1,340	-1%	\$ 1,350	-22%	\$ 1,720	-20%	\$ 2,150	21%	\$ 1,780	9%
	Pasture Land (AG 5-7)	\$ 490	23%	\$ 400	0%	\$ 400	-22%	\$ 510	-20%	\$ 640	21%	\$ 530	-12%
	Unproductive	\$ 100	0%	\$ 100	0%	\$ 100	0%	\$ 100	0%	\$ 100	0%	\$ 100	0%
FOREST	Excellent	\$ 860	17%	\$ 733	3%	\$ 715	-9%	\$ 785	2%	\$ 772	8%	\$ 715	4%
	Good	\$ 708	19%	\$ 595	3%	\$ 578	-9%	\$ 637	1%	\$ 628	8%	\$ 582	4%
	Fair	\$ 510	19%	\$ 429	3%	\$ 417	-11%	\$ 466	2%	\$ 459	8%	\$ 425	4%
OTHER	Horticultural 1	\$ 1,360	24%	\$ 1,100	0%	\$ 1,100	-21%	\$ 1,400	-20%	\$ 1,760	23%	\$ 1,430	8%
	Horticultural 2	\$ 1,030	24%	\$ 830	0%	\$ 830	-22%	\$ 1,060	-20%	\$ 1,330	24%	\$ 1,070	8%
	Other Non-Productive	\$ 100	0%	\$ 100	0%	\$ 100	0%	\$ 100	0%	\$ 100	0%	\$ 100	0%
	Open Space	\$ 1,400	0%	\$ 1,400	0%	\$ 1,400	0%	\$ 1,400	0%	\$ 1,400	0%	\$ 1,400	0%
	3-YEAR AVER			3-YEAR AVER		3-YEAR AVER		3-YEAR AVER		3-YEAR AVER		3-YEAR AVER	
AG	Crop Land (AG 1-4)	\$ 1,450	-1%	\$ 1,470	-16%	\$ 1,740	-8%	\$ 1,883	1%	\$ 1,857	12%	\$ 1,660	2%
	Pasture Land (AG 5-7)	\$ 430	-2%	\$ 437	-15%	\$ 517	-8%	\$ 560	-5%	\$ 590	4%	\$ 567	-4%
	Unproductive	\$ 100	0%	\$ 100	0%	\$ 100	0%	\$ 100	0%	\$ 100	0%	\$ 100	0%
FOREST	Excellent	\$ 769	3%	\$ 744	-2%	\$ 757	0%	\$ 757	5%	\$ 724	3%	\$ 701	-1%
	Good	\$ 627	4%	\$ 603	-2%	\$ 614	0%	\$ 616	4%	\$ 589	3%	\$ 571	-1%
	Fair	\$ 452	3%	\$ 437	-2%	\$ 447	-1%	\$ 450	4%	\$ 431	3%	\$ 418	-2%
OTHER	Horticultural 1	\$ 1,187	-1%	\$ 1,200	-15%	\$ 1,420	-7%	\$ 1,530	2%	\$ 1,507	13%	\$ 1,337	2%
	Horticultural 2	\$ 897	-1%	\$ 907	-16%	\$ 1,073	-7%	\$ 1,153	2%	\$ 1,130	13%	\$ 997	2%
	Other Non-Productive	\$ 100	0%	\$ 100	0%	\$ 100	0%	\$ 100	0%	\$ 100	0%	\$ 100	0%
	Open Space	\$ 1,400	0%	\$ 1,400	0%	\$ 1,400	0%	\$ 1,400	0%	\$ 1,400	0%	\$ 1,400	0%



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		2023		2022		2021		2020		2019		2018							
SLEAC		SLEAC		SLEAC		SLEAC		SLEAC		SLEAC		SLEAC							
AG	Crop Land (AG 1-4)	\$	1,660	24%	\$	1,340	-1%	\$	1,350	-22%	\$	1,720	-20%	\$	2,150	21%	\$	1,780	9%
	Pasture Land (AG 5-7)	\$	490	23%	\$			\$			\$			\$			\$		
	Unproductive	\$	100	0%	\$			\$			\$			\$			\$		
FOREST	Excellent	\$	860	17%	\$			\$			\$			\$			\$		
	Good	\$	708	19%	\$			\$			\$			\$			\$		
	Fair	\$	510	19%	\$			\$			\$			\$			\$		
OTHER	Horticultural 1	\$	1,360	24%	\$			\$			\$			\$			\$		
	Horticultural 2	\$	1,030	24%	\$			\$			\$			\$			\$		
	Other Non-Productive	\$	100	0%	\$			\$			\$			\$			\$		
	Open Space	\$	1,400	0%	\$			\$			\$			\$			\$		
3-YEAR AVER		3-																	
AG	Crop Land (AG 1-4)	\$	1,450	-1%	\$			\$			\$			\$			\$		
	Pasture Land (AG 5-7)	\$	430	-2%	\$			\$			\$			\$			\$		
	Unproductive	\$	100	0%	\$			\$			\$			\$			\$		
FOREST	Excellent	\$	769	3%	\$			\$			\$			\$			\$		
	Good	\$	627	4%	\$			\$			\$			\$			\$		
	Fair	\$	452	3%	\$			\$			\$			\$			\$		
OTHER	Horticultural 1	\$	1,187	-1%	\$			\$			\$			\$			\$		
	Horticultural 2	\$	897	-1%	\$			\$			\$			\$			\$		
	Other Non-Productive	\$	100	0%	\$			\$			\$			\$			\$		
	Open Space	\$	1,400	0%	\$			\$			\$			\$			\$		
		\$	1,450	-1%	\$	907	-16%	\$	1,073	-7%	\$	1,153	2%	\$	1,130	13%	\$	997	2%
		\$	430	-2%	\$	100	0%	\$	100	0%	\$	100	0%	\$	100	0%	\$	100	0%
		\$	100	0%	\$	1,400	0%	\$	1,400	0%	\$	1,400	0%	\$	1,400	0%	\$	1,400	0%



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INFORMATION

Real Estate Assessor's Office

https://www.princegeorgecountyva.gov/residents/property_and_taxes/real_estate_assessor_s_office/index.php

State Land Evaluation and Advisory Committee

<https://aaec.vt.edu/extension/use-value/about/sleac.html>

Virginia Department of Taxation

<https://www.tax.virginia.gov/>



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