



## County of Prince George

Real Estate Assessor's Office

P.O. Box 68

Prince George, VA 23875

804-722-8629

[assessor@princegeorgecountyva.gov](mailto:assessor@princegeorgecountyva.gov)

Brian E. Gordineer, AAS

County Assessor

## LAND USE CRITERIA & PROGRAM GUIDELINES

### AGRICULTURE & HORTICULTURAL

1. **Agriculture:** When 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 or when devoted to and meeting the requirements and qualification for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government.
2. **Horticulture:** When devoted to the bona fide production for sale of fruits of all kinds, vegetables; nursery and floral products under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government.
3. Minimum **5 acres** in production of Agriculture and/or Horticultural use required.
4. Contiguous non-subdivision parcels may be combined to meet acreage requirement.
5. Verification of sale of crops and/or livestock to be submitted to establish a bona fide commercial production.\* (ex: lease with farmer; sales receipts, Federal Income Tax 1040F, 1040E, 4835 or Farm Service Agency farm and tract number and completed FSA 156 EZ form) \*
6. Livestock qualification: 1 horse, 1 cow, 5 sheep, 5 swine, 100 chickens, 66 turkeys, or 100 other fowl as 1 unit per 5 acres for a year.
7. Personal use by owner or lessee does not qualify.

### FOREST

1. **Forest:** When devoted to tree growth in such quantity and so spaced and maintained as to constitute a forest area under the standards prescribed by the State Forester.
2. Minimum of **20 acres** required.
3. Contiguous non-subdivision parcels may be combined to meet acreage requirement.



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4. Grow well distributed commercial crop that is physically accessible for harvesting.
5. Owner to certify that the land used is in a planned program of timber management.\* (ex: management plan prepared by a professional forester or signed commitment by owner listing objectives of maintaining the forest including methods of soil & water protection and resource management)

\*Examples of documentation showing qualification of land use eligibility

### OPEN SPACE

6. **Open Space:** When so used as to be provided or preserved for park or recreational purposes, conservation of land or other natural resources, floodways, historic or scenic purposes, or assisting in the shaping of the character, direction, and timing of community development or for the public interest and consistent with the local land—use plan under uniform standards prescribed by the Director of the Department of Conservation and Recreation.
7. Minimum of **5 acres** required.
8. Contiguous non-subdivision parcels may be combined to meet acreage requirement.
9. Must be consistent with comprehensive plan.
10. Record perpetual easement or recorded five-year Open Space Agreement.

### INITIAL APPLICATION AND REVALIDATIONS

1. May 1 Deadline for New Applications or revalidate by first business day of November yearly; and until January 1 with a late fee.
2. Every six years property owners must provide documentation supporting the qualifying use and a revalidation fee.
3. If no revalidation is received, a previously enrolled parcel will be removed and monitored for change in use or zoning for five years.
4. Late Filing — The governing body, by ordinance, may permit applications to be filed within no more than sixty (60) days after the filing deadline specified upon the payment of a late filing to be established by the governing body.



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5. Proof of Qualifications — The applicant must furnish, upon request of the local assessing officer, proof of all prerequisites to use valuation and assessment, such as proof of ownership, description, areas, uses, and production.

## CHANGES

Property owners must immediately notify the Real Estate Assessor's Office of any changes in acreage, use and zoning.

- (a) Whenever land which has qualified for assessment and taxation according to use has been converted to a non-qualifying use or rezoned to a more intensive use at the request of the owner or his agent, that land is subject to the roll-back tax as provided in section 58.1-3237(D).
- (b) In the event of a change in use, acreage, or zoning, the property owner must report such change to the local Commissioner of the Revenue, or other assessing officer, within sixty days of said change.

## ROLLBACKS

1. Rollback taxes are required when there is a change in use or zoning or sale of property and it will not qualify on its own.
2. Change in use must be reported to the Real Estate Assessor's Office within sixty days.
3. The owner of the property must submit a roll-back request form.
4. Copy of survey of property to be rolled back must accompany request form.
5. You have thirty days to pay rollback taxes after they are issued.