

ASSESSMENT CONNECTION



Prince George County Real Estate Assessor's Office

Message from the Assessor

Thank you for reading our first issue of Assessment Connection, the quarterly newsletter from the Prince George County Assessor's Office. We are excited about this opportunity to bring information about the assessment process and the inner-workings of the Assessor's Office.

The 2013 Assessment Notices have been mailed and the Administrative Appeals Filing Deadline is **March 8, 2013**. Please contact the Assessor's Office with any questions regarding your assessment.

The Assessor's Office is responsible for annually assessing over 13,000 real estate parcels in Prince George County. In addition, we are responsible for maintaining and updating all real property ownership records, and administering the Land Use Program.

Land Use Program

The rationale for the use-value program is in Section 58.1-3229 of the Code of Virginia, which declares that "the preservation of real estate for agricultural, horticultural, forest, and open-space use is in the public interest and ... the classification, special assessment, and taxation of such property in a manner that promotes its preservation helps foster long-term public benefits." Virginia law allows for eligible land in any of these categories to be taxed based upon the land's value in use (use value) as opposed to the land's market value. Prince George County adopted the Land Use Program in 1976. Prince George has a

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It is important to our office to have citizen input in completing our mission!

I would like to encourage you to contact the Assessor's Office with any topics that you would like to see covered in our future newsletters!

-Rod Compton, County Assessor



very active Land Use Program.

	2012	2011	2010
Land Use Parcels	1,431	1,381	1,365

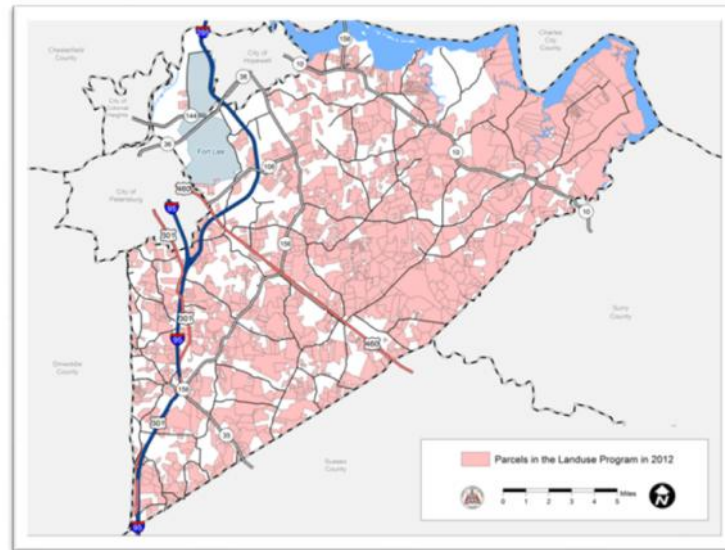
These parcels represent a deferral in taxable value of over \$182,000,000.

Over 102,000 acres, or approximately 63% of the land area in Prince George County is in the Land Use Program.

Please see *Land Use Program* on page 2

Land Use Program from page 1

LAND USE PARCELS



Land Use Qualification

The Code of Virginia § 58.1-3230 defines four classes of real estate that may qualify for the land use program: Agricultural, Horticulture, Forest, and Open Space.

- **Agriculture Use** is real estate devoted to the bona fide production for sale of plants and animals useful to man. Minimum of 5 acres.
- **Horticulture Use** is real estate devoted to the bona fide production for sale of fruits of all kinds, including grapes, nuts, and berries; vegetables; nursery and floral products. Minimum of 5 acres.
- **Forest Use** is land including the standing timber and trees thereon, devoted to tree growth in such quantity and so spaced and maintained as to constitute a forest area under standards prescribed by the State Forester. Minimum of 20 acres.
- **Open Space** is real estate used as, or preserved for, (i) park or recreational

purposes, including public or private golf courses, (ii) conservation of land or other natural resources, (iii) floodways, (iv) wetlands as defined in § 58.1-3666, (v) riparian buffers as defined in § 58.1-3666, (vi) historic or scenic purposes, or (vii) assisting in the shaping 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. Minimum of 5 acres.

Land Use Rates

Prince George County has adopted the State Land Evaluation Advisory Council (SLEAC) rates since 1976. The Code of Virginia §58.1-3239 establishes the SLEAC and directs it to estimate the use value of eligible agricultural land for each jurisdiction participating in the land-use program. Forestry rates are determined by the Department of Virginia Department of Forestry. Prince George County has not control over the SLEAC and Department of Forestry Rates per acre. There was a significant increase in Agricultural Land Use Rates provided by the SLEAC for 2013.

Please see *Land Use Program* on page 3

Land Use Program from page 2



Prince George County Land Use Rates						
	Type	SLEAC 2013	SLEAC 2012	SLEAC 2011	SLEAC 2010	SLEAC 2009
AGRICULTURAL	Crop Land	\$730	\$440	\$300	\$320	\$220
	Pasture Land	\$260	\$160	\$100	\$110	\$80
	Unproductive	\$60	\$30	\$20	\$20	\$20
FOREST	EXCELLENT	\$630	\$650	\$660	\$735	\$800
	GOOD	\$440	\$460	\$450	\$520	\$550
	FAIR	\$290	\$300	\$330	\$350	\$370
	HORTICULTURE 01	\$580	\$370	\$270	\$330	\$210
	HORTICULTURE 02	\$420	\$280	\$220	\$280	\$180
	NON-PRODUCTIVE	\$100	\$100	\$100	\$100	\$100
OPEN SPACE		\$1,400	\$1,400	\$1,400	\$1,400	\$1,400



Meet the Staff

Real Estate Assessor: Rod Compton

The Real Estate Assessor is responsible for the planning, implementation, and execution of all the real estate assessment activities in the county.

Senior Real Estate Appraiser: Gil Young

The Senior Real Estate appraiser is responsible for assisting the Assessor in overseeing the valuation of all residential parcels in the county.

Appraiser II: Tristan McMillan

The Appraiser II position is responsible for the valuation of all types of residential parcels in the county.

Real Estate Title Clerk: Joanne Levy

The Real Estate Title Clerk position is responsible for maintaining the records for all real estate parcels in the county, including the ownership from transfers, wills, and name changes; maintaining and creating tax parcels from real estate divisions; and maintaining and assigning tax parcel numbers.

Real Estate Land Use Clerk: Linda Brown

The Real Estate Land Use Clerk position is responsible for being the primary customer service

Fiscal Year Land Book

Prince George County is changing from an Annual Land Book to a Fiscal Year Land Book, which will align Real Estate Tax Payments with the County's Fiscal Year budgeting process.

To make this change, the Real Estate Assessor's Office will produce two land books. A 2013 Short Calendar Year Land book will be effective from January 1, 2013 through June 30, 2013. The Board of Supervisors adopted an \$0.80/\$100 tax rate for this the Short Calendar year and will be used in conjunction with this land book to calculate the June 5th tax bills.

The 2013/2014 Fiscal Year Land Book will use a January 1, 2013 valuation date, a tax levy date of July 1, 2013, be effective from July 1, 2013 through June 30, 2014. The Fiscal Year Tax Rate will be which will be used to calculate the December 5th, 2013 and the June 5th, 2014 Real Estate Tax Bills, will be determined and adopted at a public hearing and vote by the Board of Supervisors scheduled to be held on **April 9, 2013 at 7:30 pm.**

Appeals Information

If you review your property record and feel that the assessment is inaccurate, exceeds market value, or is not equitable with similar properties, then fill out an appeal form. Appeal forms can be picked up in the Assessor's Office, mailed or faxed to you, or downloaded from the County's website. Reviews may result in an increased assessment, a decreased assessment, or no change. Administrative appeals **must be filed by March 8, 2012.**

If you are dissatisfied with the Assessor's Office's decision, you may file an appeal to the Board of Equalization. Information on how to file that appeal will be sent to you with the decision of the administrative appeal and at the Assessor's Homepage of the County's website at www.princegeorgeva.org. The next step above the Board of Equalization is to file suit with the Circuit Court.



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Visit us at:

www.princegeorgeva.org and

go to the Assessor's Homepage under
Property and Taxes

KEY DATES

Administrative Appeal Filing Deadline:	March 8, 2013
2013/2014 Fiscal Year Tax Rate Public Hearing:	April 9, 2013
Board of Equalization Filing Deadline:	April 19, 2013
2013/2014 Fiscal Year Budget Public Hearing:	April 23, 2013