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THE REVENUE

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### LAND USE INFORMATION

The first-time filing fee is \$10.00 plus \$.10 per acre minus the house site, per application. There is a revalidation fee due every sixth (6) year which is calculated the same as the first-time filing fee. Applications must be filed each year by **November 1st** to affect the next taxable year. **Please make checks payable to the Treasurer, King George County.**

To qualify for land use for the **Agriculture** category, you must have five (5) acres open, tillable and something produced from it, or animals may be raised, a house site cannot be within the five (5) acres. Proof that the land has been worked the previous five (5) years must be provided or verified (EX: Schedules E, F, Farm Number from the Farm Services agency or written document by person farming).

To qualify for the **Forest** category, you must have twenty (20) acres of forest land. You must have a Forest Plan drawn up by the Forestry Department, Forest Agreement or your own Forest Plan to submit along with your application. A house site cannot be within the 20 acres. A growing forest must be maintained at all times.

To qualify for the **Horticulture** category, five acres are required with proof that you have grown horticultural products the previous five (5) years (EX: Schedules E, F, Farm Number from the Farm Services Agency or written document by person farming).

An aerial photo of your land with the parcel outlined in red is to be included with your first application. As long as there are no changes made in your land, you revalidate your application each year and Real Estate taxes are paid and kept current, Land Use will be granted. If a change in use or a change such as, the land is subdivided or zoning changes are requested, then a Roll Back Tax may be due. Roll Back Tax is figured on the current year and five years back (Roll back Tax is based on the difference between the assessed value and the Land Use value). For aerial photos, please contact the Farm Services Agency at the following number: 540-899-9492 or, you can download and print your own aerial photo at:

<https://king-george.maps.arcgis.com/apps/webappviewer/index.html?id=b1b0388a1be34597a182baece5c165bd>

If any changes in use, acreage, zoning and/or division of parcel (s), the taxpayer must report such changes to our office within sixty (60) days or Land Use may be denied. Land use may also be denied if you have delinquent Real Estate taxes per Virginia State Code 58.1-3235 (Copy Attached). You must file a separate application and pay a first-time filing fee of \$10.00 plus \$.10 per acre for each parcel owned. If any questions, please do not hesitate to contact our office at 540-775-4664.