

**LU-1**

**Application For Taxation  
On The Basis Of A Land Use Assessment**

**Real Estate Appraisal**

- A single application prepared in triplicate shall be filed for each line on the land book.
- More than one classification may be included on the one application.
- Application will not be accepted if there are delinquent taxes on this parcel.

**Office Use Only**

County, City or Town		
District, Ward or Borough		
Owner(s) Name Appearing on Land Book		
Mailing Address		
City	State	ZIP
Telephone Number		

Application No.		Year
Type Application <input type="checkbox"/> New <input type="checkbox"/> Split	Fee \$	Taxes Verified
Map No.	No. of Acres	
Description		
Date Application Must Be Returned By		
Official Processing Application		

**Qualifying Uses**

- I. Agricultural Use:**..... No. of Acres \_\_\_\_\_  
 Is this real estate devoted to the bona fide production for sale of plants and animals useful to man or devoted to and meeting the requirements and qualification for payments with an agency of the federal government? .....  Yes     No  
 1. What field crops are being produced to qualify this parcel of real estate under the agricultural standards?  
 Hay \_\_\_\_\_ Corn \_\_\_\_\_ Soybeans \_\_\_\_\_ Alfalfa \_\_\_\_\_ Other \_\_\_\_\_  
 2. How many of the following animals were on the real estate the previous year? How many months? \_\_\_\_\_  
 Cows \_\_\_\_\_ Horses \_\_\_\_\_ Sheep \_\_\_\_\_ Swine \_\_\_\_\_ Chickens \_\_\_\_\_ Turkeys \_\_\_\_\_ Other \_\_\_\_\_
- II. Horticulture Use:**..... No. of Acres \_\_\_\_\_  
 Is this real estate devoted to the bona fide production for sale of fruits of all kinds, vegetables; nursery and floral products or real estate 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? .....  Yes     No
- III. Forest Use:**..... No. of Acres \_\_\_\_\_  
 Is this real estate devoted to forest use, including the standing timber and trees thereon, devoted to the growth in such quantity and so spaced and maintained as to constitute a forest area? .....  Yes     No
- IV. Open Space Use:**..... No. of Acres \_\_\_\_\_  
 Is this real estate 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? .....  Yes     No

**Affidavit**

I/we the undersigned certify that all land for which use taxation is requested meets all requirements of the uniform standards prescribed by the Commissioner of Agriculture and Consumer Services, the Director of the Department of Conservation and Recreation, and the State Forester. I/we declare under penalties of law that this application and any attachments hereto have been examined by me and to the best of my knowledge are true and correct. I/we do hereby grant permission to the Soil Conservation Service to provide information on Land Capability Classes to the proper authorities for the purpose of administering the land use ordinance.

Signature of owner or corporation officer: \_\_\_\_\_ Title: \_\_\_\_\_

Corporation name: \_\_\_\_\_ Date: \_\_\_\_\_

**NOTE:** Failure to obtain signatures of all parties owning an interest in this real estate constitutes a material misstatement of fact.

Signatures of all other parties owning an interest in this real estate.

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**§58.1-3238 Penalties** — Any person failing to report properly any change in use of property for which an application for use value taxation had been filed shall be liable for all such taxes in such amount and at such times as if he had complied herewith and assessments had been properly made, and he shall be liable for such penalties and interest thereon as may be provided by ordinance. Any person making a material misstatement of fact in any such application shall be liable for such taxes, in such amounts and at such times as if such property had been assessed on the basis of fair market value as applied to other real estate in the taxing jurisdiction, together with interest and penalties thereon. If such material misstatement was made with the intent to defraud the locality, he shall be further assessed with an additional penalty of 100% of such unpaid taxes.

