

Land Use Program

- The Virginia State Code provides for the assessment of land based on use value rather than market value. The Southampton County Ordinance further defines the Administration of the Land Use Program.
- It is the intent of this article to promote the preservation of agricultural land.
- There are four classifications under which real estate may qualify for a use value assessment.

Agriculture Use

The qualifying land area shall be:

- A minimum of five acres
- Devoted to the production for sale of plant or animal products useful to the public.
- Crop or livestock production must be primarily for commercial use.

Horticulture Use

The qualifying land area shall be:

- A minimum of five acres.
- Devoted to the production for sale of nursery, greenhouse, cut flowers, plant materials, orchards, vineyards, and small fruit products.

Forest Use

The qualifying land area shall be:

- A minimum of 20 acres.
- The land must be growing a commercial forest crop that is physically accessible for harvesting when mature.
- The owner shall certify that the real estate is being used in a planned program of timber-management and soil-conservation practices.

Open Space Use

- The owner of real estate qualifying under Open Space must record an Open-Space Agreement. This is a binding accord between the landowner and Southampton County as prescribed under 58.1-3233 of the Code of Virginia.
- The qualifying land area shall be a minimum of 20 acres.
- The land must conform to the local land-use plan or be on the Visual Resource List,

Or

- Perpetual Easement in which no minimum acreage amount is required.

Applications

To participate in the Land Use Program, the landowner must:

- Submit an application for each parcel of land to the Commissioner of the Revenue

- A new application is required whenever the use or acreage of previously approved land changes.
- No application will be accepted or approved if there are delinquent taxes on the property.
- If real estate taxes become delinquent while the real estate has a special assessment, the real estate will be removed from the Land Use Program.

Application Fees

- There is a \$20.00 application fee for each parcel submitted .All fees are non-refundable.
- Applications submitted by the November 1st deadline are effective for the following tax year.

Revalidation

- On the sixth year following the original application, a revalidation form must be filed , accompanied by a \$20.00 revalidation fee.

Rollback Taxes

- Real Estate that no longer qualifies for the Land Use Program is subject to a rollback tax.
- The rollback tax is calculated on the difference between the tax levied, based on a use-value assessment, and the tax that would have been levied, based on a market-value assessment.
- The rollback tax shall be equal to the sum of the deferred tax for the current, and for each of the five most recent tax years, plus interest.
- Any change in use must be reported to the Southampton County Commissioner of Revenue's Office within 60 days of the date of change to avoid having a penalty applied to the rollback tax.

Examples of change in use include:

- Rezoning
- Selling land leaving an insufficient amount of acreage to qualify
- Ceases to be in production

Real Estate Taxes

Real estate assessments are effective January 1, and taxes are payable annually.

OUR GOAL IS TO SERVE YOU

Contact Person

Information regarding the Land Use Program is available by contacting Amy B. Carr, Commissioner of the Revenue, at (757) 653-3030. Fax (757) 653-2935

Office Hours

Monday – Friday
8:30 a.m. – 5:00 p.m.

Farm Service Agency (FSA)

(757) 653-2532

State Forester

(757)653-2777

Internet Access

Virginia Association of Assessing Officers website, www.vaa.org, provides additional information on Land Use Programs.

Southampton County's Land Use Program began in 2006 and we are learning as we go! We have tried to lay the groundwork for how this program will operate over time, but as with anything new, the program is evolving and situations are being defined more precisely as cases present themselves.

We are happy to answer any questions and to assist you in completing your application.

Southampton County

Land Use Program

Land Use and Open Space Assessments



Office of the Commissioner of the Revenue

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