

Issue Analysis Form



Date: November 22, 2022
Ordinance Clarifying the necessary documentation for the initial application and revalidation for the special real estate assessment for land preservation

Item:

Lead Department(s): County Attorney/Assessor

Contact Person(s): Dan Whitten/Brian Gordineer

Description and Current Status

Section 74-263 states that a special assessment for land preservation may be requested by application and that the county assessor shall determine whether the subject property meets the criteria for taxation under this division. However, it does not state what documentation is needed to support the qualifying use.

The amendment to Section 74-263 will state documentation needed for agricultural and horticultural use, forestry use, and open space use. The documentation will be needed for the initial application and revalidation every sixth year thereafter. The amendment allows open space agreements between the County and owner to satisfy the requirements for a special assessment.

A draft ordinance is attached for consideration; a motion approving the ordinance is requested.

This Ordinance shall be effective immediately.

Sample Motion: I move that the Board approve an Ordinance amending Section 74-263 clarifying the necessary documentation for the initial application and revalidation for the special real estate assessment for land preservation.

Government Path

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|---|---|--|
| Does this require IDA action? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Does this require BZA action? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Does This require Planning Commission Action? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Does this require Board of Supervisors action? | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| Does this require a public hearing? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| If so, before what date? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

**ORDINANCE TO AMEND § 74-263 OF “THE CODE OF THE COUNTY OF
PRINCE GEORGE, VIRGINIA”, 2005, AS AMENDED,
TO CLARIFY THE NECESSARY DOCUMENTATION FOR THE INITIAL
APPLICATION AND REVALIDATION FOR THE SPECIAL REAL ESTATE
ASSESSMENT FOR LAND PRESERVATION**

BE IT ORDAINED by the Board of Supervisors of Prince George County:

- (1) *That § 74-263 of The Code of the County of Prince George, Virginia, 2005, as amended, is amended as follows:*

CHAPTER 74 TAXATION

Article VII. REAL PROPERTY TAX GENERALLY

DIVISION 3. – SPECIAL ASSESSMENT FOR LAND PRESERVATION

Sec. 74-263. - Criteria; opinions; appeal.

(a) Promptly upon receipt of any application pursuant to this division, the county assessor shall determine whether the subject property meets the criteria for taxation under this division. If the county assessor shall determine that the subject property does meet such criteria, he shall determine the value of such property for its qualifying use, as well as its fair market value.

(b) In determining whether the real estate meets the criteria and standards set forth in Code of Virginia, § 58.1-3230, the county assessor may request an opinion from the director of the state department of conservation and recreation, the state commissioner of agriculture and consumer services or the state forester.

(c) The initial application and revalidation every sixth year thereafter shall be accompanied by documentation to support the qualifying use.

1. For agricultural and horticultural use, the documentation shall include a USDA/Farm Service Agency farm number and evidence of participating in a federal farm program, federal tax forms (1040F) Farm Expenses and Income, (4835) Farm Rental Income and Expenses, (1040E) Cash Rent for Agricultural Land, a conservation farm management plan prepared by a professional, or documentation demonstrating that the real estate sought to be qualified currently is devoted to the bona fide production for sale of plants and animals.

2. For forestry use, documentation shall include a commitment form or management plan.

3. For open space use, documentation shall include a recorded agreement signed on behalf of the county by the county administrator or a perpetual open space, conservation, scenic or historic preservation easement.

(2) That this Ordinance shall be effective upon adoption.

DRAFT