

## Applications and Owner Responsibilities

### New Applications

Applications are accepted at different times during the year. For more information or to obtain an application, please call the Land Use Coordinator at (540) 772-2035.

### Annual Revalidation

In September of each year, all participants in the Land Use program receive a revalidation form. All owners must complete and sign the form, then return it to the Office of Real Estate Valuation no later than December 5th. Otherwise, the parcel will be subject to a late fee or removal from the program.

### It is the Owner's Responsibility:

- To notify the Real Estate Valuation Office **within 60 days** of any change in their land
- To return completed revalidation form **no later than December 5th of each year.**

### If You Need Assistance:

A full-time Land Use Coordinator is available to assist our citizens in understanding the guidelines and standards established by the SLEAC (State Land Evaluation Advisory Committee), the State of Virginia, and the County of Roanoke.

For assistance, please call (540) 772-2035. Our office hours are Monday through Friday, 8:00 am to 5:00 pm

## References

**A Citizen's Guide to the Use Value Taxation Program in Virginia.**  
[www.ext.vt.edu](http://www.ext.vt.edu) (search SLEAC)

**Code of Virginia**  
[legis.state.va.us](http://legis.state.va.us)  
Title 58.1-3230 to 3243

**Code of the County of Roanoke**  
Chapter 21, Article III, Division 2  
Use Value Assessment of Certain Real Estate  
[www.roanokecountyva.gov](http://www.roanokecountyva.gov)  
(Departments, County Attorney)



County of Roanoke, Virginia  
Office of Real Estate Valuation

Roanoke County Administration Building  
5204 Bernard Drive SW  
Roanoke, VA 24018

Phone: (540) 772-2035  
Fax: (540) 776-7129  
Website: [www.roanokecountyva.gov](http://www.roanokecountyva.gov)

COUNTY OF  
ROANOKE

# REAL ESTATE VALUATION



# LAND USE PROGRAM

## Uses and Guidelines

## History of the Program

Virginia law and County ordinance allows eligible agricultural, horticultural, forest, and open space land to be taxed based on the land's value in use (use value) as opposed to the land's market value. Currently, 69 counties and 18 cities in Virginia have adopted local use value ordinances.

The County of Roanoke adopted the Land Use Program on April 22, 1975. This program is designed to encourage the preservation of land, conservation of natural beauty, and open spaces within the County. The intent of this program is to accommodate an expanding population, promote a balanced economy, and ease pressures that force the conversion of real estate to more intensive uses.

The State Land Evaluation Advisory Committee (SLEAC) establishes a use value per acre for land use parcels within Roanoke County. To qualify, a parcel must have five (5) years consecutive history of production devoted to a qualifying use. Qualifying uses of real estate for taxation based on SLEAC values are **Agricultural, Horticultural, Open Space, and Forest Use**.



## Uses & Rollback Tax Information

### Agricultural Use

Real estate in this use category must be devoted to the bona fide production for sale of crops and/or livestock useful to man

Must be a five (5) acre minimum

#### Qualifying uses:

##### **Livestock (required number per 5 acres):**

1 Cow  
1 Horse (pleasure horses do not qualify)  
5 Sheep  
100 Chickens  
66 Turkeys  
100 Other foul

#### **Field Crops:**

Hay  
Corn  
Wheat

### Horticultural Use

Real estate devoted to the bona fide production for sale of fruits of all kinds, including grapes, nuts, and berries; vegetables, ornamental plants, and ornamental products.

Must be a five (5) acre minimum.

#### Qualifying Uses:

Nursery  
Greenhouse  
Orchard, vineyard, or other fruit production

### Open Space Use

Real estate used as, or preserved for, park or recreational purposes, including public or private golf courses, conservation of land or other natural resources, floodways, wetlands, riparian buffers, historic or scenic purposes, or assisting in the shaping of the character, direction, and timing of community development or for the public interest.

Must be a five (5) acre minimum.

### Forest Use

Real estate devoted to forest use includes standing timber and trees devoted to marketable timber production, which is maintained as to constitute a forest area under standards prescribed by the State Forester.

Must be a 20 (twenty) acre minimum

#### Qualifying uses:

**Productive Forest Land:** Land devoted to forest use, which has well distributed, commercially valuable trees that are accessible for harvesting.

**Non-Productive Forest Land:** Land devoted to forest use, but not capable of growing crops of industrial wood because of inaccessibility or adverse site conditions such as steep mountainsides, heavily eroded areas, or other conditions that prohibit the growth and harvesting of a crop of trees suitable for commercial use.

### Rollback Tax

Roanoke County's use value ordinance requires land to be assessed at both market value and use value. The difference between market value and use value represents a "deferred" tax that must be repaid should the land be converted to an ineligible use. This deferred tax is referred to as the "rollback" tax and Virginia Code requires that landowners who convert their land to an ineligible use must pay back to Roanoke County the rollback tax for 5 years, plus interest.

Any change in use, transfer, or split of parcels may:

- Subject the property to the rollback tax
- Require new applications
- Affect eligibility for use tax

