

King William County

Land Use Application Requirements

Acreage Requirements – Agricultural lands: 5 acres minimum of contiguous land excluding a one acre home site and must meet standards established by the Commissioner of Agriculture & Consumer Services. Forest Use: 20 acres minimum of contiguous land excluding a one acre home site and must meet standards established by the State Forester.

Farm Report Required – Submit copies of income tax forms for five previous years if you farm the land yourself. If you lease your farmland, your revalidation form must be completed and signed by the farmer. If the land is forestland, a written statement from a qualified forester or a qualifying owner prepared plan must be submitted.

Tenant Houses – State law requires that house sites be excluded from Land Use Assessment and be assessed on a fair market value. If you have any true tenant houses on your property you may furnish this office with evidence of the fact and this house site acreage may be qualified for Land Use Assessment. Persons working only part time on the farm cannot qualify the house as a tenant house.

Application – A separate application must be filed for each parcel on the land book and all information must be in the Commissioner of Revenue's Office by November 1. If the parcels are contiguous they may be combined onto one application. Parcels participating in the Land Use Program must reapply every 6 years. You may download an application from the Virginia Department of Taxation's website - <https://www.tax.virginia.gov/forms/search?search=LPC-1>

Filing Date – Applications are made annually on or before November 1.

Fees – A fee of \$150.00 plus \$.10 per acre and \$25 for each contiguous parcel shall accompany each application. Checks should be made payable to King William County.

Revalidation – All Land Use parcels must be renewed every six years in the Commissioner of Revenue's Office. Failure to renew an application will cause the property to be removed from the special assessment program. Revalidation forms are due November 1st. If the deadline is missed you will still be able to revalidate by December 31st with a late penalty of 10% of the previous year's tax amount.

Roll Back Tax Information - According to Chapter 70 of the King William County Code, there is a roll-back tax, and interest thereon, in such amounts as may be determined under Section 58.1-3237 of the Virginia Code, Title 58.1 - Taxation, upon any property for which the use changes to a nonqualifying use.

Change in Use – Roll back tax applies when land changes from a qualifying use to a nonqualifying use.

Property owners required to report change in use of property – State Law and County Ordinance require that the owner of any real estate liable for roll-back taxes shall notify the Commissioner of the Revenue within sixty (60) days following any change in use. Please note that this includes building an additional house on the property, which is under Land Use Assessment.

Failure to report Change in Use of Property – On failure to report and pay roll back tax within 60 days following any change in use, the owner becomes liable for an additional penalty of 10% of the amount of the roll back tax and interest. Interest shall also be charged @1/2% of the roll back taxes, interest, and penalty, for each month or fraction thereof.

Material Misstatement – Any person making a material misstatement of fact in any application filed pursuant hereto shall be liable for all taxes, in such amounts 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, and he shall be further assessed with an additional penalty of one hundred per centime of such unpaid taxes.

Change in Acreage – Any change in the total acreage of real estate, which is assessed in accordance with the land use Assessment Law, requires the filing of a new application. This requirement is in accordance with 58.1-3241 of the Virginia Code, Title 58.1-Taxation. Therefore, it is of the utmost importance that when such a change in acreage occurs, it must be reported to the Commissioner of the Revenue immediately.

Land Use FAQ's

- **Where do I get the form to apply for land use?** You may download it from the Virginia Department of Taxation's website - <https://www.tax.virginia.gov/forms/search?search=LPC-1> - or contact the King William County Commissioner of the Revenue's Office at (804) 769-4225 to obtain an application and to find out more about the land use program.
- **Land Use Application and Payment must be renewed every 6 years.**

**If you have any questions, please call
(804) 769-4225 or e-mail us at:
landuse@kingwilliamcounty.us**