

Information on Virginia's Land Use Taxation Program

Web site: <http://usevalue.agecon.vt.edu>

Virginia law allows eligible land in agricultural, horticultural, forest or open space to be taxed upon the land's value in use (use value) as opposed to the market value. The State Land Evaluation and Advisory Council (SLEAC) was created in 1973 with the mandate to estimate the use value of eligible land for each jurisdiction participating in the use-value taxation program. The SLEAC contracts annually with the Department of Agricultural and Applied Economics at Virginia Tech to develop an objective methodology for estimating the use value of land in agricultural and horticultural uses, with the Virginia Department of Forestry for the use value of land in forestry, and with the Department of Conservation and Recreation for the use value of land in open space. A Technical Advisory Committee (TAC), comprised of professionals familiar with Virginia agriculture, was established in 1998 to provide guidance on the technical aspects of developing an appropriate methodology for the estimation of use values for agricultural and horticultural uses. Section 58.1-3239 of Code of Virginia requires each participating jurisdiction's assessment office to consider the SLEAC estimates when assessing the use value of eligible land. However, the local assessing office is not required to use the estimates.

Virginia's Use Value Assessment Program website usevalue.agecon.vt.edu

- **Agricultural and Horticulture Estimates**
http://usevalue.agecon.vt.edu/Agri_Hort_estimates.htm
- **Forest Estimates** http://usevalue.agecon.vt.edu/Forest_estimates.htm
- **Open Space Estimates**
http://usevalue.agecon.vt.edu/OpenSpace_estimates.htm
- Why Use-value Estimates Differ: Comparing Halifax and Pittsylvania Counties
<http://usevalue.agecon.vt.edu/publications.htm>
- Use-Value Taxation in Virginia: A Brief Discussion
<http://usevalue.agecon.vt.edu/publications.htm>
- Results of the 2003 Agricultural and Horticultural Use-Value Taxation Program Survey
<http://usevalue.agecon.vt.edu/publications.htm>
- Measuring the Impact of Use-Value Taxation for Northampton County, Virginia
<http://usevalue.agecon.vt.edu/publications.htm>
- Methods and Procedures: Determining the Use Value of Agricultural and Horticultural Land in Virginia www.pubs.ext.vt.edu/446/446-011/446-011_pdf.pdf
- Economic Benefits of Farmland Preservation: Evidence from the United States By Lori Lynch and Joshua M. Duke - WP 07-04
<http://ageconsearch.umn.edu/bitstream/7342/2/wp070004.pdf>

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