



FREDERICK COUNTY, VIRGINIA
Commissioner of the Revenue
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LAND USE TAX DEFERRAL PROGRAM **2024 APPLICATION INFORMATION**

(For the tax year of January 1, 2024 to December 31, 2024)

- DEADLINE AND FEES:**
- Applications are **DUE by no later than NOVEMBER 1, 2023.**
 - Applications received on November 2, 2023 through and including December 1, 2023 are LATE but will be accepted if accompanied by a \$25.00 late filing fee.
 - **NO APPLICATIONS WILL BE ACCEPTED AFTER DECEMBER 1, 2023.**
 - Initial application fee is \$100.00.
 - No fee applies to revalidation applications.
 - **NOTE:** The application is now available online via our *Land Use Tax Deferral Program Information* page.
- CAUTION:** KEEP YOUR BENEFIT! If any prior year real estate taxes are not paid in full by June 1, your land use will be denied for that entire year and your tax will revert to the full amount.
- LAND CHANGE:** Any additional parcel or breakoff parcel must have its own application and an initial application fee of \$100.00.
- USE CHANGE:** Change in use, zoning, or size of your parcel may affect your land use. **ADDITIONAL TAX AND INTEREST MAY BE DUE.** By the terms of your land use agreement, you **MUST** contact us immediately, at any time during the year, if you have any change in the property that is in the land use program.
- REQUIRED ATTACHMENTS:** Agricultural and horticultural applicants **MUST** provide evidence of income by including a copy of any one of the following: Federal Income Tax Return Schedule C, Schedule E, Schedule F, Form 4835, receipts as proof of income, or a signed barter agreement. It is required that all applicable property acreage must be actively in an income-producing mode for qualification in this program.
- FORESTRY USE:** A general forest management plan is required to be prepared and submitted every 10 years to maintain forestry eligibility. We have a list of consulting foresters if you need assistance in preparing the forest management plan. See listing on our website at www.fcva.us/re and select "General Forest Management Plan" under "Forms."
- REMINDER:** ALL OWNERS MUST SIGN THE LAND USE APPLICATION.

Need help?? Questions are welcomed. Assistance can be obtained from the Frederick County Commissioner of the Revenue's office by calling 540-665-5680 or by emailing us at matthew.russell@fcva.us.

Tonya Sibert
Commissioner of the Revenue

PLEASE REMEMBER TO SIGN YOUR FORMS !