



Supervisor Tony Buffington
Blue Ridge District
NewsFlash



Relaxed Agricultural & Horticultural Land Use Tax Deferral Program Requirements

5-Year Production History No Longer Required

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Do you own five or more acres in Loudoun devoted to production for the commercial sale of agricultural or horticultural crops, including plants and animals? If so, you may be eligible to participate in the County's Land Use Assessment Program resulting in lower real property tax bills on your property.

The previous requirement that land owners devote their property to agricultural or horticultural use for five consecutive years before being eligible to apply for acceptance into the Land Use Assessment Program has been lifted. The revised standards permit qualification into the program without a five year history so long as the land is devoted to bona fide production for commercial sale of agricultural or horticultural crops, including plants and animals. This change applies to new enrollees in the program only and does not affect the requirement for current program participants to provide documentation demonstrating qualified use upon renewal every sixth year.

While the regular due date for applications has passed (November 1), interested property owners now have until December 5, 2020, to apply under the late filing period (\$300 late filing fee will be added to the \$125 per parcel plus \$1 per acre application fee).

Landowners interested in applying may obtain a land use application and find additional information about the program online at loudoun.gov/landuse or by calling the Exemptions & Deferrals Division of the Office of the Commissioner of the Revenue at 703-737-8557.

General Information about the Land Use Program

The Land Use Assessment Program provides for the deferral of real estate taxes on property that meets certain agricultural, horticultural, forestry or open space use criteria. Eligible land is valued and taxed based on its use versus being valued and taxed at its fair market value. The deferred tax is the difference between the annual tax owed based on fair market value and the annual tax based on the use value. The deferral continues as long as the qualified use continues.

More information can be found [here](#).

Coronavirus - We're in it together, we'll get through it together - Tony

Be safe!



Tony Buffington

Blue Ridge District Supervisor
tony.buffington@loudoun.gov

Rachael Holmes
Chief of Staff
rachael.e.holmes@loudoun.gov

Robin Bartok
Legislative Aide
robin.w.bartok@loudoun.gov

Katie Patru
Legislative Aide
katie.patru@loudoun.gov

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Blue Ridge District | 1 Harrison Street, S.E. 5th Floor, PO Box 70000, Leesburg, VA 20177-7000

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