



FREDERICK COUNTY, VIRGINIA

Ellen E. Murphy

Commissioner of the Revenue

107 North Kent Street

Winchester, VA 22601



Real Estate (540) 665-5680

Fax (540) 667-6487

Applications will be accepted in person between 8:30 - 4:00 on Tuesday and Wednesday. Please call for an appointment if an alternate day is needed.

LAND USE 2010

(For the tax year of January 1-December 31, 2010)

DEADLINE: Please submit application by **NOVEMBER 2, 2009**.

Applications will be accepted between November 2 and December 1, 2009, if accompanied by a \$25.00 LATE FILING FEE. No applications will be accepted after December 1, 2009.

CAUTION: **KEEP YOUR BENEFIT!** If any prior year real estate taxes are not paid in full by June 01, 2010, YOUR LAND USE WILL BE DENIED FOR 2010 AND YOUR TAX WILL REVERT TO THE FULL AMOUNT!! Land use defers a portion of your county real estate taxes. To be eligible for this deferment, please follow all deadlines, instructions, and pay any prior year's real estate taxes.

FEES DUE: Initial application fee is the greater of \$100.00 or \$.50 per acre. (Initial application fees apply to divided property, even if original plat was in program.) There is no renewal fee.

TAX SCHEDULES: Agricultural/horticultural applicants should include copies of their Federal Income Tax Return Schedules C, E, or F or Form 4835. If such form or schedule is not available, an attachment may be included to show any income details not reported elsewhere on the land use application. It is required that property must be actively in such income producing mode. If you have special problems or situations, please call our office.

USE CHANGE? Change in use 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 if you have a change in property that is in the land use program.

FORESTRY USE: A management plan is needed every 10 years to maintain forestry eligibility. We have a list of approved foresters in the area if you need help finding one to write a forestry plan.

HELP? *Questions are welcomed and assistance can be obtained from the Frederick County Commissioner of the Revenue office. Call (540) 665-5680. Mr. Neil Thorne is in charge of land use. He will be in the office TUESDAYS and WEDNESDAYS between 8:30 and 4:00 to help with land use.*

REMINDER!! All owners must sign the back of the land use application!

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