



**FREDERICK COUNTY, VIRGINIA**  
 Ellen E. Murphy, Commissioner of the Revenue  
 107 N. Kent Street, Winchester VA 22601  
 P.O. Box 552, Winchester VA 22604-0552  
 Phone: 540-665-5680 Fax: 540-667-6487  
[www.fcva.us/cor](http://www.fcva.us/cor)  
[www.fcva.us/re](http://www.fcva.us/re)  
 Contact: Derek Brill  
 Phone: 540-665-5680  
 Email: [dbrill@fcva.us](mailto:dbrill@fcva.us)



**LAND USE TAX DEFERRAL PROGRAM**  
**2020 APPLICATION INFORMATION**

(For the tax year of January 1, 2020 to December 31, 2020)

- DEADLINE AND FEES:**
- Applications are **DUE by no later than NOVEMBER 1, 2019.**
  - Applications received on November 2, 2019 through and including December 2, 2019 are LATE but will be accepted if accompanied by a \$25.00 late filing fee.
  - **NO APPLICATIONS WILL BE ACCEPTED AFTER DECEMBER 2, 2019.**
  - Initial application fee is \$100.00.
  - No fee applies to revalidation applications.
- 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](http://www.fcva.us/re) and select "General Forest Management Plan" under "Forms."
- REMINDER:** ALL OWNERS MUST SIGN THE FRONT OF THE LAND USE APPLICATION FORM.

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 [dbrill@fcva.us](mailto:dbrill@fcva.us).

*Ellen E. Murphy*  
 Ellen E. Murphy  
 Commissioner of the Revenue

**PLEASE REMEMBER TO SIGN YOUR FORMS !**