

# 2021 Land Use Information – PLEASE READ

Completed 2020 Land Use applications must be returned by **Nov. 1, 2020, to avoid a \$100 penalty per parcel for late filing**. Applications received after Dec. 31, 2020, **WILL NOT BE ACCEPTED FOR 2021** (by County ordinance). Your property will then receive fair market value assessment for 2021.

*Please use this easy checklist to make sure everything is complete. All of these items must be completed correctly in order to process your application properly.*

\_\_\_\_\_ 1. **COMPLETED** Land Use Application. Please completely fill out the appropriate section of the form (Agriculture, Horticulture, Forestry or Open Space). This form **MUST** be signed by **ALL** property owners.

\_\_\_\_\_ 2. Schedule C, E, or F from your 2019 Tax Return **OR** the completed attestation form. (included in this packet). Owners of land in agricultural or horticultural programs are required by state and local land use regulations to have a **revenue producing** operation for qualification purposes. You must generate revenue of at least \$1,000.00 per year to be in the land use program. We must have verification of the revenue that was produced. For example, receipts from the stockyard is an excellent form of verification of cattle sold.

\_\_\_\_\_ 3. If you **rent, lease, or barter** your land to another person, you will be required to have that person complete and sign the lessee/farm user form (enclosed) that must be returned with the completed application. It is the **landowner's responsibility** to insure this form is submitted to the Commissioner of the Revenue Office by Nov. 1.

**Forest Use:** Those who are in forestry, we must have a current Forest Management Plan on file.

**Open Space Use:** Those who are in Open Space must have a notarized contract, filed with the Circuit Clerk of Courts.

These contracts must be done each reassessment year. (Next Open Space Contract due 2023.)

As usual, if you are considering making a change to your land such as sale, subdivision or change of activity, please contact us to determine if rollback taxes will apply. It is better that both of us know in advance.

Donna Mathews Peake  
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