

Attachment A – Qualifying Categories for Use Value Assessment

Virginia Code § 58.1-3230 defines four qualifying categories for use value assessment:

(1) Agriculture – the bona fide production for sale of plants and animals, or products made from such plants and animals on the real estate, that are useful to man or devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to soil and water conservation programs under an agreement with an agency of the state or federal government under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services in 2VAC5-20-10 et seq. County Code Sec. 15-717(A)(1) requires a minimum of five acres devoted solely to an agricultural use to qualify.

(2) Horticulture– bona fide production for sale of fruits of all kinds, including grapes, nuts, and berries; vegetables; nursery and floral products; and plants or products directly produced from fruits, vegetables, nursery and floral products, or plants on such real estate or devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil and water conservation program under an agreement with an agency of the state or federal government under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services in 2VAC5-20-10 et seq. County Code Sec. 15-717(A)(2) requires a minimum of five acres devoted solely to a horticultural use to qualify.

(3) Forestry – shall mean land, including the standing timber and trees thereon, devoted to tree growth in such quantity and so spaced and maintained as to constitute a forest area under standards prescribed by the State Forester in 4VAC10-20-10 et seq. County Code Sec. 15-717(A)(3) requires a minimum of twenty acres devoted solely to a forest use to qualify.

(4) Open Space – real estate used as, or preserved for, (i) park or recreational purposes, including public or private golf courses, (ii) conservation of land or other natural resources, (iii) floodways, (iv) wetlands as defined in § [58.1-3666](#), (v) riparian buffers as defined in § [58.1-3666](#), (vi) historic or scenic purposes, or (vii) assisting in the shaping of the character, direction, and timing of community development or for the public interest and consistent with the local land-use plan under uniform standards prescribed by the Director of the Department of Conservation and Recreation pursuant in 4VAC5-20-10 et seq. County Code Sec. 15-717(A)(4) requires a minimum of twenty acres devoted solely to open space use to qualify.