



Loudoun County, Virginia

[www.loudoun.gov/cor](http://www.loudoun.gov/cor)

Office of the Commissioner of the Revenue

P.O. Box 8000, MSC 32, Leesburg, VA 20177-9804

Telephone (703) 737-8557 • Fax (703) 777-0263

### **DECLARATION OF INELIGIBLE LAND**

The Code of Virginia § 58.1-3236 requires in determining the total area of real estate activity devoted to agricultural, horticultural, forest or open space use, there shall be included the land area under barns sheds, silos, cribs, greenhouses, public recreation facilities and like structures, lakes, dams, ponds, streams, irrigation ditches and like facilities.

In making your declaration, land excluded from Land Use Assessment and assessed at fair market value includes the area under houses, yards, personal gardens, driveways/roadways to houses, unused fields and any structure not related to the qualifying use. Land under tenant houses, occupied, as part of compensation, by full time employees in the farming operation should not be included in this declaration.

It is the property owner(s) responsibility to report any change in use of a qualified property, including ineligible land, to the local assessing official within 60 days of such change. ***This change will result in roll-back taxes being assessed on the portion of the land that is declared as ineligible.***

TYPE OF LAND EXCLUDED: \_\_\_\_\_

(House, yard, garden, driveway, swimming pool, unused fields, etc.)

DATE CHANGE OCCURRED: \_\_\_\_\_

PIN: \_\_\_\_\_

TOTAL AREA OF INELIGIBLE LAND: \_\_\_\_\_

*I (we) hereby certify that this declaration of ineligible land is accurate and represents the total area not used for a qualifying use. I (we) also certify that I (we) understand a material misstatement of fact will result in the assessment of roll back taxes and penalties allowed by law. I (we) understand that this declaration will result in roll back taxes on the area declared ineligible.*

OWNER(S) SIGNATURE: \_\_\_\_\_ Date: \_\_\_\_\_

OWNER(S) SIGNATURE: \_\_\_\_\_ Date: \_\_\_\_\_

(All Owners Must Sign)

PHONE NUMBER: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

IF THE TOTAL AREA OF INELIGIBLE LAND IS LESS THAN ONE ACRE, YOU MUST ATTACH A SKETCH WITH A DESCRIPTION AND MEASUREMENT WITH THIS FORM.

**FOR OFFICE USE ONLY**

DATE DECLARATION RECEIVED: \_\_\_\_\_

EFFECTIVE YEAR OF ROLL-BACK TAXES: \_\_\_\_\_

DATE ROLL BACK PROCESSED: \_\_\_\_\_