

LOUDOUN COUNTY LAND USE ASSESSMENT

Request for Roll-back Tax Estimate

GOVERNMENT CENTER
1 Harrison St. SE 1ST Floor
Leesburg, VA 20175-3102

Robert S. Wertz, Jr., Commissioner of the Revenue
P O Box 8000 Leesburg, VA 20177-9804
(703) 737-8557
Email: trcor@loudoun.gov

LOUDOUN TECH CENTER
21641 Ridgetop Cir. Ste. 100
Sterling, VA 20166-6597

This request is for an estimate of roll-back taxes and not the current amount of taxes due. The resulting estimate is void 30 days from date of issuance. Future tax payments should **NOT** be based on this estimate. To initiate the imposition of roll-back taxes, please complete the Request for Roll-Back Taxes Invoice Form located on our website at www.loudoun.gov/landuse.

The Code of Virginia §58.1-3241, requires real estate enrolled in the Land Use Assessment Program which changes to a non-qualifying use or that is zoned to a more intensive use at the request of the owner, be subject to additional taxes called roll-back taxes. A change to a non-qualifying use or zoning must be reported to the Commissioner of the Revenue within 60 days of the change. Roll-back taxes are based on the difference between the use value assessment and the fair market value of the land for the current, as well as previous five tax years. This difference is known as deferred value upon which the deferred tax is calculated and levied, along with simple interest. The owner shall pay the roll-back taxes to the Treasurer within 30 days of the assessment. If not paid by the due date, the Treasurer shall impose a penalty and interest on the amount of the roll-back taxes, including interest for prior years.

PARCEL OWNER(S) OF RECORD:

MAILING ADDRESS OF REQUESTOR:

PARCEL IDENTIFICATION NUMBER/PIN (One form per parcel):

PARCEL ADDRESS (If different from mailing address):

ACREAGE SUBJECT TO ROLL-BACK TAX:

TELEPHONE NUMBER(S):

EMAIL ADDRESS:

REASON FOR ROLL-BACK

Voluntary withdrawal of property from the Land Use Assessment Program

Change to a non-qualifying use

Date of Change: / /

Rezoning to a more intensive use

Date of Rezoning: / /

CERTIFICATION

I understand that I am requesting an **estimate** of roll-back taxes, not the amount of taxes due and is void after 30 days. I further understand that payment of roll-back taxes should **not** be submitted based on the **estimate** provided.

Requestor's Signature

Date

Requestor's Printed Name

Relationship to Property Owner

Company

Email Address

Telephone Number

Fax Number