

**ORDINANCE AMENDMENT**

**AN AMENDMENT TO CHAPTER 175, ARTICLE I OF THE AMELIA COUNTY CODE  
TO AMEND THE APPLICATION FEES FOR LAND USE TAXATION**

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**Chapter 175, Article I  
Special Assessments for Agricultural Real Estate**

[Adopted 5-12-1975; amended 12-29-1980]

**§ 175-2 Application for classification, assessment and taxation.**

- A. The owner of any real estate meeting the criteria set forth in § 58.1-3230 of the Code of Virginia as to real estate devoted to agricultural use may, at least 60 days preceding the tax year for which such taxation is sought, apply to the Commissioner of the Revenue for the classification, assessment and taxation for such property for the next succeeding tax year on the basis of its use, under the procedures set forth in § 58.1-3234 of the Code of Virginia. Such application shall be on forms provided by the State Department of Taxation and supplied by the Commissioner of the Revenue and shall include such additional schedules, photographs and drawings as may be required by the Commissioner of the Revenue. An individual who is the owner of an undivided interest in a parcel may apply on behalf of himself and the other owners of such parcel upon submitting an affidavit that such other owners are minors or cannot be located. An application shall be submitted whenever the use or acreage of such land previously approved changes, except when a change in acreage occurs solely as a result of a conveyance necessitated by governmental action or condemnation of a portion of any land previously approved for taxation on the basis of use assessment; provided, however, that such property owner must revalidate triannually with the Commissioner of the Revenue on or before the date on which the last installment of property tax prior to the effective date of the assessment is due, any applications previously approved. An application fee of ~~\$1025~~ shall accompany each application; a revalidation fee of ~~\$1025~~ shall be payable every six years thereafter. **In addition, a fee of \$0.125 per acre will be required.** [Amended at time of adoption of Code (see Ch. 1, General Provisions, Art. I)] **[Amended 6/18/2024]**
- B. A separate application shall be filed for each parcel on the land book.
- C. **If an individual fails to complete their revalidation application by the deadline, they will be offered a sixty-day period where they can pay a \$25 late fee to avoid the parcel being removed from the agricultural classification. [Amended 6/18/2024]**

Effective date: July 1, 2024



David M. Felts, Chairman  
Amelia County Board of Supervisors

Attest:



A. Taylor Harvie, III