

# 2025 Land Use Information – PLEASE READ

Your 2024 Land Use application is enclosed. Completed applications must be returned by **November 1, 2024 to avoid a \$100 penalty per parcel for late filing.** Applications received after December 31, 2024 **WILL NOT BE ACCEPTED FOR 2025.** (By County ordinance). Your property will then receive fair market value assessment for 2025.

*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 2023 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 stock yard 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 that this form is submitted to the Commissioner or Revenue Office by November 1<sup>st</sup>.

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 2024)

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's better that both of us know in advance.

Donna Mathews Peake  
Commissioner of Revenue  
Clarke County  
540-955-5108

