



## GENERAL INSTRUCTIONS

(PLEASE MAKE ALL ENTRIES LEGIBLE AND ON THE PROPER LINE)

Complete all sections of this form that apply to your operation. All questions must be answered accurately and this form FILED BY SEPTEMBER 1, 2024 WITH THE ASSESSOR of the county for which application is made. **FAILURE TO FILE THIS FORM WILL RESULT IN YOUR PROPERTY BEING APPRAISED AT MARKET VALUE.**

**QUALIFYING OPERATIONS:** All agricultural production units, with sales, home consumption, or use, of \$1,000 or more, may qualify for farm use valuation on the land utilized for production. The acreage devoted to each crop and the livestock inventories are the supporting data for this application. Units of less than five (5) acres may qualify if sales were at least \$500. Any questions related to this form should be directed to the County Assessor.

**NAME AND ADDRESS:** If a label was provided, please make any needed corrections on the label. If no label was provided, please fill out the name and address area completely. **NAME OF OPERATION:** Only commonly used farm names should be entered. i.e., "Jones Hereford Farm" or "Twin Oak." Otherwise, leave blank. **NAME OF OPERATOR:** Full name of the person or persons making the day-to-day decisions on the agricultural operation. A blank form should be used for any new operator with a name, address entered on the lines for correction. **Out-of-business operations** (no crops or livestock production) for whom a labeled form was received should be noted accordingly and submitted as a completed form. **NAME OF LANDOWNER:** Enter the name of the landowner (actual owner of property) if different from the operator of the agricultural operation. **HAVE YOU SERVED IN THE U.S. ARMED FORCES:** Mark the yes or no box for the operator.

### WEST VIRGINIA ASSESSOR'S FARM STATISTICS-Reference date of July 1, 2023 to June 30, 2024

**1. AGRICULTURAL OPERATION DESCRIPTION:** Total acres in farm should equal acres owned plus acres rented from others minus acres rented to others. This must be answered. Acres of crops in Items 2-10 should equal the Total Farm acres in Item 1d. Acres Owned refers only to acres related to the farming operation. Acres Rented from Others refers only to acres rented by the farming operation for agricultural production. Acres Rented to Others refers only to land rented to others for agricultural production.

**2-9. CROPS:** These questions refer to the acreage planted or grown for harvest for reference date. For Hay, report only actual acres in the field, regardless of the number of times cut. Report the total production in tons in 7, or total number of bales and the average weight per bale of hay harvested 7a or the total number of rolls and the average weight per roll of hay harvested in 7b. 9a. Other Crops include berries, grapes, tobacco, lavender, hemp, and any other crops not listed, list type and circle acres or square feet. 9b. Vegetable Crops list type and circle acres or square feet. 9c. High Tunnel Crops list type and circle acres or square feet. 10. Trees by total and acres. 11. TREE SAP by type, number of taps, and final production total by gallons.

**12-21. LIVESTOCK AND POULTRY:** These questions refer to the peak number during 2024. Operations such as broiler houses need only report the capacity of the houses on their operation not the annual production. 21. OTHER LIVESTOCK refers to any animal production not listed in Items 12-20 such as fish, emus, ostriches and llamas.

**22. VALUE OF PRODUCTION:** Enter the total value of crop production from Items 2-8, 10 c-d and 11. Include all crops, nursery, Christmas trees, and forest products from the farm acres. Enter the total value of produce production from Items 9 and 10 a-b for produce sold. Include fruit, vegetables, and greenhouse from farm acres. Also include gardens with sales greater than \$500. Enter the total value of livestock production from Items 12-21. Include value from cattle, hogs, sheep, goats, horses, chickens, turkeys, bees, and other livestock raised on the operation during the twelve-month period ending June 30, 2024.

**23. DOES YOUR FARM HAVE AN AGRICULTURAL TOURISM BUSINESS:** Mark the yes or no box for the operator.

### WEST VIRGINIA FARM USE VALUATION APPLICATION

**FARM OPERATOR:** If land is owned in more than one county, complete the crop and livestock data for the entire operation and the Farm Use Valuation Application for the principal production county. To make applications for land owned in other counties, use additional forms completing the name, address and Farm Use Valuation Application sections, and Item 22 from the principal county form. The principal production county is entered at the top of the form and the property location county is recorded in the Farm Use Valuation Application section.

**LANDLORDS:** If all application land is rented to others, the farm operator's name and address and the applicants name and address must be entered. Complete the Agricultural Land Description. See Farm Operator above for second county form.

1. Operations with production less than \$1,000 must indicate why this land qualifies for Farm Use Valuation.

2. All applicants must complete. Mineral income and Non-Farm income is attributable to coal, oil, gas or other minerals, recreational use. Non-farm income does not include salaries or pensions from non-farm employment. Farm income is from farming sources.

3. All corporations must complete Item 3.

4. Property under perpetual conservation easement with a county farmland protection board, the West Virginia Agricultural Land Protection Authority, or a qualified 501-c-3 land trust shall be awarded farm use status without restriction.

**FILE THIS REPORT WITH THE COUNTY ASSESSOR BY SEPTEMBER 1, 2024.  
FAILURE TO FILE THIS FORM WILL RESULT IN YOUR PROPERTY BEING  
APPRAISED AT MARKET VALUE.**

If you have any questions, call your local tax assessor.

If denied, tax assessor must notify the applicant and explain the appeal process.