## 2025 West Virginia State Farm Census and Farm Use Valuation Application For the Fiscal year July 1, 2024 to June 30, 2025

(Please read the instructions on the next page and complete all sections)

*This form must be filed with Assessor by September 1, 2025. Failure to file this form will result in your property being appraised at market value.*

Land Owner Address

Phone

## County Boone Tax Dist

Farm Use Applicant (If other than landowner) Name of Operation Name of Operator Address

**Farm Operation Description**

1a. **Acres Owned**

1. **Acres Rented** from others
2. **Acres Rented** to others

**Acres**

Phone

**Have you ever served in the U.S. Armed Forces? Yes ** **No **

**Livestock Total**

1. **Total Acres** in Farm 12. **a. Beef Cattle and Calves**
2. **Field Corn** planted **b. Dairy Cattle and Calves**
3. **Soybeans** planted 13. **Sheep and Lambs**
4. **Wheat** planted 14. **Goats and Kids**
5. **Alfalfa & Alfalfa Mix Hay (Dry)** 15. **Hogs and Pigs**
6. **Hay** (Include haylage) 16. **Equine** (horses, donkeys, mules)
7. **All Hay Production**
	1. Bales x Lbs**.**/Bale
	2. Rolls x Lbs**.**/Roll
8. **Hens and Pullets** (of laying age)
9. **Broilers**
10. **Turkeys**
11. **Permanent Pasture** 20. **Bees** (number of all colonies)
	1. **Pounds of honey produced**
12. **Other Crops** not listed above )include berries, grapes, tobacco, lavender, hemp,etc.)
	1. **Other Crops**

Acres/Sq. Ft

* 1. **Vegetable Crops**

Acres/Sq. Ft

* 1. **High Tunnel Crops**

Acres/Sq. Ft

**b. Number of nucs sold**

**c. Number of queens sold**

1. **Other Livestock** not reported in 12-20 above
2. **Trees Trees**

**Acres**

* 1. Apple
	2. Peach
	3. Christmas
	4. Nurseries
	5. Other
1. **Tree Sap**
	1. Type of Trees:
	2. Number of taps
	3. Total Gallons produced
2. **Total Value of Production** of this operation (Include the value sold, home consumption, and used on the farm operation.) **Dollars**

**Crop Production Value Livestock Production Value Produce Production Value Total Production Value**

1. **Does your farm have an agricultural tourism business? Yes No**

**Agricultural Land Description** *Obtain Map and Parcel ID from Tax Statement (Attach list if necessary)*

C. Current utilization does not produce a crop each year.

|  |  |
| --- | --- |
| MapParcel Number | Number of acres in each tract |
| Pasture | Crop Land | Wood Land | Waste Wetland | Rent per month/year |
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Specify Crop

D. Sales of agricultural products last year were at least $500 and the total acres in the farm are less than 5 acres

2a. Is at least 50% of the total income from this property received from the sale, use or consumption of agricultural products?

Yes No

2b. Non-farm and Mineral Income Farm Income

**$ $**

3. If the property owner is a corporation, is farming the main business activity; or if a subsidiary, is farming the main business activity of the parent?

Yes No

*(If parcels rented, place an ‘R’ before the Map-Parcel Number)* 4. Is the property under perpetual conservation easement?

1. If the total agricultural production in Item 22 is less than $1,000, check Yes No and complete Item A, B, C, or D.

1. The land is currently out of production or reduced in scope because
2. It is currently being developed (for less than 10 years) for agricultural production and should be in production by the year **.** Plans are attached.

Granted By Denied By

Reason Denied:

I hereby make application for farm use valuation and affirm that the answers on this application are true and that when any changes occur which might affect these answers, I will contact the Assessor’s office.

**Signature**

Date

# 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, 2025 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 products units, with sales, home consumption, or use, of $1000 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 operations. 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, 2024 - June 30, 2025.

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 **2025**. 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

acres. Also include gardens with sales greater than $500.

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

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, 2025.

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 application 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 restrictions.

# FILE THIS REPORT WITH THE COUNTY ASSESSOR BY SEPTEMBER 1, 2025. 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.**