



Connie R. Ervin Assessor Preston County

June 28, 2023

Dear Property Owner:

In order for you to receive the "farm valuation" on your farm, the enclosed form **MUST** be completed and returned to this office **by September 1, 2023**. **Failure to complete all fields and return all information with this form will result in removal of the reduced agricultural value with no adjustment.** Remember the following when completing the form:

1. Farm form must be submitted in the name of the property owner to receive Farm Valuation Credit on the subject parcel(s). (However, the individual actually doing the farming may submit the report on the property owner's behalf.)
2. List **ONLY** the parcels that are being actively farmed. Be sure to identify specific map and parcel numbers listing the acreage breakdown for each. *Please do not report more than one owner per form and do not report more than one district on a form.*
3. The total **VALUE** of agricultural production **MUST** be entered in Section 22 of the form.
4. **ALL** income received from the property must be reported on questions 2a and 2b under **AGRICULTURAL LAND DESCRIPTION** at the bottom of the form.
5. Remember to fill in all questions that pertain to your operation and attach any plans that are necessary. You should keep copies for your records. Incomplete applications will be denied.
6. **YOU MUST SIGN AND DATE THE FORM AT THE BOTTOM OF THE PAGE.**
7. Staff from the Preston County Assessor's Office will be in the field checking parcels to verify farm activity.
8. Applications for properties that are owned in the name of an **LLC, LP, or Inc.** must include an annual, itemized, financial statement or IRS tax return that shows the origin and total amount of gross income for that business in order to comply with WV State Code 110 CSR 1A-2.6.6.3.c.2.b. Any application for an LLC, LP, or Inc. received without this information will be denied.

If you have any questions regarding the enclosed farm form or if you need assistance, please do not hesitate to contact us.

IMPORTANT: THIS WILL BE YOUR LAST NOTIFICATION TO FILE THE FARM FORM IN 2023 FOR THE 2024 TAX YEAR.

Sincerely yours,

Connie R. Ervin

106 W. Main Street, Suite 101 Kingwood, WV 26537
Phone-(304) 329-1220 Fax (304) 329-1643

2023 WEST VIRGINIA STATE FARM CENSUS and FARM USE VALUATION APPLICATION

For the fiscal year July 1, 2022 to June 30, 2023

(Please read the instructions on the back and complete all sections)

THIS FORM MUST BE FILED WITH YOUR COUNTY ASSESSOR BY SEPTEMBER 1, 2023. FAILURE TO FILE THIS FORM WILL RESULT IN YOUR PROPERTY BEING APPRAISED AT MARKET VALUE.

		Enter corrections to the label here, if needed.	
		County	Tax Dist.
		Farm Use Applicant (If other than landowner)	
		Name of Operation	
Land Owner	Name of Operator		
Address		Address	
City	Zip	City	Zip
Phone	Phone Email		
Email	Have you served in the U.S. Armed Forces?		
		Yes	
		No	
Farm Operation Description	Acres	LIVESTOCK	Total
1. a. Acres Owned		12. a. Beef Cattle and Calves	
b. Acres Rented from others		b. Dairy Cattle and Calves	
c. Acres Rented to others		13. Sheep and Lambs	
d. Total Acres in Farm		14. Goats and Kids	
2. Field Corn planted		15. Hogs and Pigs	
3. Soybeans planted		16. Equine (horses, donkeys, mules)	
4. Wheat planted		17. Hens and Pullets of laying age	
5. Alfalfa & alfalfa mix dry hay		18. Broilers	
6. Hay (include haylage)		19. Turkeys	
7. All Hay production	Total Lbs.	20. Bees (number of colonies)	
a. No. Bales ___ x lbs./Bale ___		a. Pounds of honey produced	
b. No. Rolls ___ x lbs./Roll ___		b. Number of nucs sold	
8. Permanent Pasture		c. Number of queens sold	
9. Other Crops not listed above (Include berries, grapes, tobacco, lavender, hemp, etc.)	(Circle one)	21. Other livestock not reported in 12 to 20 above	
a. Other Crops	Acres/Sq. feet	Type:	
		Total:	
b. Vegetable Crops	Acres/Sq. feet	If poultry (17-19 above) is not owned by you, the operator, please provide the owner's name:	
c. High Tunnel Crops:	Acres/Sq. feet		
10. Trees	Trees	Acres	22. Total Value of Production of this operation (Include the value sold, home consumption, and used on the farm operation) Dollars
a. Apple			Crop Production Value
b. Peach			Produce Production Value
c. Nurseries			Livestock Production Value
d. Other (Christmas, etc.)			Total Production Value
11. Tree sap	Total		23. Does your farm have an agricultural tourism business?
a. Type of trees:			Yes No
b. Number of taps			
c. Total gallons produced			

AGRICULTURAL LAND DESCRIPTION Obtain Map and Parcel ID from Tax Statement (Attach list if necessary)

Map Parcel Number	Number of acres in each tract					Rent per month/year
	Pasture	Crop land	Wood Land	Waste Wetland		

(If parcels rented, place an 'R' before the Map-Parcel Number)

1. If the total agricultural production in Item 22 is less than \$1,000, check and complete Item A, B, C or D.
- A. The land is currently out of production or reduced in scope because _____
- B. It is currently being developed (for less than 10 years) for agricultural production and should be in production by the year _____. Plans are attached.

- C. Current utilization does not produce a crop each year. 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
- Non-farm and
- 2b. 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 company? YES NO
4. Is the property under perpetual conservation easement or farmland preservation? YES NO

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.

(Signed) _____ (Date) _____

GRANTED \ DENIED (Date) _____ (By) _____

Reason Denied:

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, 2023 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, 2022 to June 30, 2023

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 **2023**. 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, 2023.

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, 2023.
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.