

SUPPORT HB996

Topic: Land use assessment; parcels with multiple owners

Bill Patron: M. Webert

Reasons to support HB996:

- This legislation will assist in preventing the loss of farms and forests by allowing all landowners maintaining the uses provided for in code (agricultural, forestal, etc.) to take advantage of use value taxation.
- Current law requires all known property owners to sign off on a request to participate in Virginia's use value taxation program. This presents significant challenges for heirs' property owners, and allows for a de facto 1-party veto, which can stop the majority of owners from lowering their tax burden. This legislation allows the majority of owners to make any decision related to enrollment in the use value program.
- Heirs' property is property passed to family members by inheritance, usually without a will. Owners of heirs property are considered tenants in common. Heirs Property disproportionately affects middle and low income families without access to affordable legal services.

Overview:

Heirs' property is family owned land that is jointly owned by descendants of a deceased person whose estate did not clear probate. The descendants, or heirs, have the right to use the property, but they do not have a clear or marketable title to the property since the estate issues remain unresolved. Owners of heirs' property face significant financial challenges in resolving those issues. (African Americans are more than twice as likely as White Americans to not have a will; therefore, heirs property continues to be the leading cause of Black involuntary land loss.) Virginia law and County Code allows eligible agricultural, horticultural, forest and open space land to be taxed based on the land's use value as opposed to the land's market value. This tax deduction would provide assistance to those already struggling to maintain ownership of family lands.



Piedmont Environmental Council

Dan Holmes
dholmes@pecva.org
www.pecva.org



Virginia Conservation Network

vcn@vcnva.org
(804) 644-0283
www.VCNVA.org

This position was taken by Virginia Conservation Network (VCN)'s Legislative Committee and Board of Directors and is supported by Virginia's conservation community. For a complete list of VCN positions, visit www.vcnva.org/bill-tracker. VCN is committed to building a powerful, diverse, and highly-coordinated conservation movement focused on protecting our Commonwealth's natural resources today and for tomorrow.