

2026 WEST VIRGINIA STATE FARM CENSUS and FARM USE VALUATION APPLICATION

For the Fiscal year July 1, 2025 to June 30, 2026

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

THIS FORM MUST BE FILED WITH ASSESSOR BY SEPTEMBER 1, 2026.

FAILURE TO FILE THIS FORM WILL RESULT IN YOUR PROPERTY BEING APPRAISED AT MARKET VALUE.

Land Owner _____
 Address _____
 Phone _____

County Morgan Tax District _____
 Farm Use Applicant (If other than landowner) _____
 Name of Operation _____
 Name of Operator _____
 Address _____
 Phone _____

Farm Operation Description **Acres**

1a. **Acres Owned** _____

 b. **Acres Rented from others** _____

 c. **Acres Rented to others** _____

 d. **Total Acres in Farm** _____

2. **Field Corn** planted _____

3. **Soybeans** planted _____

4. **Wheat** planted _____

5. **Alfalfa & Alfalfa Mix Hay (Dry)** _____

6. **Hay** (Include haylage) _____

7. **All Hay Production**

 a. _____ Bales X _____ Lbs/Bale _____

 b. _____ Rolls X _____ Lbs/Roll _____

8. **Permanent Pasture** _____

9. **Other Crops** not listed above (Include berries, grapes, tobacco, lavender, hemp, medical marijuana, etc.)

 a. **Other Crops**

 b. **Vegetable Crops**

 c. **High Tunnel Crops**

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

Livestock	Total
12. a. Beef Cattle and Calves	_____
b. Dairy Cattle and Calves	_____
13. Sheep and Lambs	_____
14. Goats and Kids	_____
15. Hogs and Pigs	_____
16. Equine (horses, donkeys, mules)	_____
17. Hens and Pullets (of laying age)	_____
18. Broilers	_____
19. Turkeys	_____
20. Bees (number of colonies)	_____
a. Pounds of honey produced	_____
b. Number of nucs sold	_____
c. Number of queens sold	_____
21. Other Livestock not reported in 12-20 above.	_____
_____	_____
_____	_____
_____	_____

If poultry (17-19 above) is not owned by you, please provide the owner's name. _____

22. **Total Value of Production** (of this operation Include the value sold, home consumption, and used on the farm operation.)

Crop Production Value	_____
Produce Production Value	_____
Livestock Production Value	_____
Total Production Value	_____

23. 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)							
District	Map/Parcel	Pasture	Crop	Woodland	Wetland	Other	Rented
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

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

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: _____

Email: _____

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

2a. Is at least 50% of the total income from this property received from the sale, use, or consumption of agricultural production? Yes No (Circle One)

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 company? Yes No

4. Is the property under perpetual conservation easement?

Yes No

Office Use

Granted? _____ By: _____

Reason: _____

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, 2026 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, 2025- June 30, 2026

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 2026. 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, 2026.

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 applicant's 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 \$1000 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, 2026. FAILURE TO FILE THIS REPORT 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.