

**REPORT OF THE  
DEPARTMENT OF AGRICULTURE AND CONSUMER  
SERVICES ON**

**THE EXTENT OF USE AND FAIRNESS OF  
THE SEVERAL "LAND USE" TAX  
INCENTIVE PROGRAMS CURRENTLY  
EXISTING IN VIRGINIA**

**TO THE GOVERNOR AND  
THE GENERAL ASSEMBLY OF VIRGINIA**



**HOUSE DOCUMENT NO. 16**

**COMMONWEALTH OF VIRGINIA  
RICHMOND  
1995**





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Commissioner

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Dairy & Foods  
Marketing  
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November 30, 1994

**MEMORANDUM**

TO: The Honorable George Allen, Governor of Virginia  
Members of the General Assembly of Virginia

House Joint Resolution No. 669, agreed to by the General Assembly in 1993, requests the Department of Agriculture and Consumer Services to study, cooperatively with the Departments of Conservation and Recreation, Forestry and Taxation:

"the extent of use and fairness of the several "land use" tax incentive programs currently existing in Virginia..."

Delegate Gladys B. Keating, the patron of House Joint Resolution No. 669 and the cooperating agencies identified above, have determined that while additional study of the Commonwealth's various land use programs is most likely worthwhile, the current economic situation and costs associated with such a study prevent further analysis of these programs at this time. This will serve as the final report as required by the resolution.

On behalf of the staff of the Department of Agriculture and Consumer Services, I wish to express our appreciation for the cooperation and assistance provided by the Departments of Conservation and Recreation, Forestry and Taxation for their efforts in completing the interim report.

Respectfully submitted,

J. Carlton Courter, III  
Commissioner

cc: Mr. Danny M. Payne  
Mr. James W. Garner, Jr.  
Mr. Kirby Burch

