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Application for Agriculture, Horticulture, and Forestry Present-Use Value Assessment

(G.S. 105-277.2 through G.S. 105-277.7)

County of _____ **, NC** **Tax Year** _____

Full Name of Owner(s)

Mailing Address of Owner

City **State** **Zip Code**

Home Telephone Number **Work Telephone Number** **Ext.** **Cell Phone Number**

Instructions

Application Deadline: This application must be filed during the regular listing period, or within 30 days of a notice of a change in valuation, or within 60 days of a transfer of the land.

Where to Submit Application: Submit this application to the county tax assessor where this property is located. County tax assessor addresses and telephone numbers can be found online at: www.dornc.com/downloads/CountyList.pdf. **DO NOT submit this application to the North Carolina Department of Revenue.**

- Office Use Only:

This application is for: (check all that apply)

☐ **AGRICULTURE (includes Aquaculture)** ☐ **HORTICULTURE** ☐ **FORESTRY**

Enter the Parcel Identification Number, acreage breakdown, and acreage total for each tax parcel included in this application:

PARCEL ID	OPEN LAND in Production	OPEN LAND not in Production	WOOD LAND	WASTE LAND	CRP LAND	HOME SITE	OTHER (Describe in Comments)	TOTAL ACRES

Comments:

☐ Yes ☐ No ➤ Does the applicant own property in other counties that is also in present-use value and is within 50 miles of this property? If **YES**, list the county or counties and parcel identification number(s):

County: Parcel ID:

County: Parcel ID:

IMPORTANT!

AGRICULTURE and HORTICULTURE applications with LESS than 20 acres of woodland generally need to complete PARTS 1, 2, and 4.

AGRICULTURE and HORTICULTURE applications with MORE than 20 acres of woodland generally need to complete PARTS 1, 2, 3, and 4.

FORESTRY applications need to complete PARTS 1, 3, and 4.

ADDITIONALLY, applications for CONTINUED USE of existing present-use value classification need to complete PART 5.

Please contact the Tax Assessor's office if you have questions about which parts should be completed.

Part 1. Ownership

On what date did the applicant become the owner of the property? **DATE:**

If owned less than four full years on January 1, provide: **Name of Previous Owner:**

How the Applicant is Related to the Previous Owner:

☐ Yes ☐ No ➤ Did one of the applicants reside on the property on January 1 of the year for which this application is made?

If **YES**, provide name of resident:

☐ Yes ☐ No ➤ Are any of the acres leased out to a farmer? If **YES**, indicate: Number of acres leased out:

Name of farmer leasing the land: Phone:

Choose the legal form of ownership from "a - e" below, and answer the questions, if any, for that ownership:

a. One Individual **b. Husband and Wife** (as tenants by the entirety)

c. Business Entity. (Circle one: Corporation, Limited Liability Company, Partnership) List all the direct shareholders, members, or partners of the business entity and their farming activities:

Member: Farming Activities:

Member: Farming Activities:

Member: Farming Activities:

Member: Farming Activities:

☐ Yes ☐ No ➤ Are any of the direct shareholders, members, or partners either a business entity or trust (i.e. not an individual)? If YES, you must attach a breakdown of those business entities or trusts until you reach the individual level of ownership interest and you must describe those individuals' farming activities.

☐ Yes ☐ No ➤ Once you have reached the individual level of ownership interest, are all of the individuals relatives of each other? (See G.S. 105-277.2(5a) for the definition of relative.)

State the principal business of the business entity:

d. Trust. List the trustee(s), name of the trust, and all of the beneficiaries:

Trustee(s): Name of trust:

Beneficiary: Farming Activities:

Beneficiary: Farming Activities:

Beneficiary: Farming Activities:

Beneficiary: Farming Activities:

☐ Yes ☐ No ➤ Are any of the beneficiaries either a business entity or trust (i.e. not an individual)? If **YES**, you must attach a breakdown of those business entities or trusts until you reach the individual level of ownership interest and you must describe those individual's farming activities.

☐ Yes ☐ No ➤ Once you have reached the individual level of ownership interest, are all of the beneficiaries either the trust's creator or relatives of the creator? (See G.S. 105-277.2(5a) for the definition of relative.)

e. Tenants in common. List the tenants and their percentage of ownership (round to the nearest 0.1%):

Owner % Owner %

Owner % Owner %

☐ Yes ☐ No ➤ Are any of the tenants either a business entity or trust? If **YES**, you must make a copy of this page for each business entity or trust. You must complete the business entity section only or trust section only for each tenant, as appropriate, labeling each copy with the name of the business entity or trust.

The Tax Assessor may contact you for additional information after reviewing this application.

Part 2. Agriculture and Horticulture

For the past three years and for each tax parcel within the farm unit, enter the agricultural or horticultural products actually produced on the land and the gross income from the sale of the products, including livestock, poultry, and aquatic species. **INCOME INFORMATION IS SUBJECT TO VERIFICATION.**

If payments are received from any governmental soil conservation or land retirement program, indicate the acres and amount of income in the table below. Provide the name of the program in the Product column.

Do not include income received from the rental of the land. Income must be from the sale of the product.

	ONE YEAR AGO 20			TWO YEARS AGO 20			THREE YEARS AGO 20		
Parcel ID	Product	Acres	Income	Product	Acres	Income	Product	Acres	Income
	Totals			Totals			Totals		
	Totals			Totals			Totals		
	Totals			Totals			Totals		
	Totals			Totals			Totals		
	Totals			Totals			Totals		

☐ Yes ☐ No ➤ If this application covers a horticultural tract used to grow **Christmas trees**, has a written management plan been prepared? If **YES**, attach a copy. If **NO**, attach a full explanation of your operation that contains at least the following: year each tract was planted, gross income from each tract, site management practices, number of trees per acre, and expected date of harvesting for each tract.

If this application covers an aquatic species farming operation, enter the total pounds produced for commercial sale annually for the last three years: Year 20 ____ : _____ lbs, Year 20 ____ : _____ lbs, Year 20 ____ : _____ lbs

Part 3. Forestry

Attach a complete copy of your forest management plan. Indicate below who prepared the plan:

N.C. Division of Forest Resources **Consulting Forester** **Owner** **Other**

Note: The property must be actively engaged in the commercial growing of trees under a sound management program as of January 1 of the year for which application is made.

Key elements in a written plan for a sound forestland management program are listed below:

1. Management and Landowner Objectives Statement—Long range and short range objectives of owner(s) as appropriate.
2. Location--Include a map or aerial photograph that locates the property described and also delineates each stand referenced in the "Forest Stand(s) Description/Inventory and Stand Management Recommendations" (item 3 below).
3. Forest Stand(s) Description/Inventory and Stand Management Recommendations -- Include a detailed description of various stands within the forestry unit. Each stand description should detail the acreage, species, age, size (tree diameter, basal area, heights), condition (quality and vigor), topography, soils and site index or productivity information. Stand-specific forest management practices needed to sustain productivity, health and vigor must be included with proposed timetable for implementation.
4. Regeneration-Harvest Methods and Dates--For each stand, establish a target timetable for harvest of crop trees, specifying the type of regeneration-harvest (clear cut, seed tree, shelter wood, or selection regeneration systems as applicable).
5. Regeneration Technique--Should include a sound proposed regeneration plan for each stand when harvest of final crop trees is done. Specify intent to naturally regenerate or plant trees.

NOTE: Forest management plans can and should be updated as forest conditions significantly change (e.g. change in product class mix as the stand ages and grows, storm damage, insect or disease attack, timber harvest, thinning, wildfire). The county will audit plans periodically and, to remain eligible for use-value treatment, the plan must be implemented.

Part 4. Affirmation

AFFIRMATION OF APPLICANT – I (we) the undersigned declare under penalties of law that this application and any attachments hereto have been examined by me (us) and to the best of my (our) knowledge and belief are true and correct. In addition, I (we) fully understand that an ineligible transfer of the property or failure to keep the property actively engaged in commercial production under a sound management program will result in the loss of eligibility. I (we) fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature of Owner (All tenants of a tenancy in common must sign.)	**Title**	**Date**
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Part 5. Continued Use *(Complete only if the property is currently in Present-Use Value and you are applying for immediate eligibility under the Continued Use exception. See G.S. 105-277.2(b2)(1) for full details.)*

I certify:
1. **The property is currently in Present-Use Value.**
2. **I intend to continue the current use of the land under which it currently qualifies.**
3. **I understand I will be responsible for all deferred taxes due because of any disqualification.**
4. **I ACCEPT FULL LIABILITY FOR ANY EXISTING DEFERRED TAXES.**

Note: If the property is currently in Present-Use Value and liability is not accepted, the full amount of the deferred taxes will typically be due in the name of the grantor immediately. Liability need not be accepted and no deferred taxes are due for qualifying transfers pursuant to G.S. 105-277.3(b) and (b1). For example, liability does not need to be accepted for qualifying transfers to relatives. However, any deferred taxes existing at the time of transfer will remain a lien on the property. Owners already receiving Present-Use Value on properties not included in this application may wish to review the alternative provisions of G.S. 105-277.3(b2)(2).

Signature of Owner (All tenants of a tenancy in common must sign.)	**Title**	**Date**
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FOR OFFICE USE ONLY: ☐ APPROVED ☐ DENIED BY:_____ REASON FOR DENIAL: _____