

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)			
<input style="width: 100%; height: 20px;" type="text"/>			
Mailing Address of Owner			
<input style="width: 100%; height: 20px;" type="text"/>			
City	State	Zip Code	
<input style="width: 50%; height: 20px;" type="text"/>	<input style="width: 20%; height: 20px;" type="text"/>	<input style="width: 30%; height: 20px;" type="text"/>	
Home Telephone Number	Work Telephone Number	Ext.	Cell Phone Number
<input style="width: 25%; height: 20px;" type="text"/>	<input style="width: 25%; height: 20px;" type="text"/>	<input style="width: 10%; height: 20px;" type="text"/>	<input style="width: 40%; height: 20px;" type="text"/>

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: <https://www.ncdor.gov/documents/north-carolina-county-assessors-list>. **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.

Parcel ID	ONE YEAR AGO 20 <input style="width: 50px;" type="text"/>			TWO YEARS AGO 20 <input style="width: 50px;" type="text"/>			THREE YEARS AGO 20 <input style="width: 50px;" type="text"/>		
	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

Signature of Owner (All tenants of a tenancy in common must sign.)

Title

Date

Signature of Owner (All tenants of a tenancy in common must sign.)

Title

Date

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. 105-277.3(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

Signature of Owner (All tenants of a tenancy in common must sign.)

Title

Date

Signature of Owner (All tenants of a tenancy in common must sign.)

Title

Date

FOR OFFICE USE ONLY: APPROVED DENIED BY: _____ REASON FOR DENIAL: _____



IREDELL COUNTY
DEPARTMENT OF TAX ADMINISTRATION
 Office of the County Assessor
 Post Office Box 1027
 135 E. Water Street
 Statesville, North Carolina 28687-0788

Laura Hargett
 Real Property Appraiser
 Tel (704) 878-3123
 Fax (704) 878-3003
 laura.hargett@co.iredell.nc.us

Iredell County Tenant Verification

If someone other than you farms your property, please have them complete this form.

This is to certify that I have been farming the property of: _____

Parcel Number(s): _____

I am currently farming _____ acres of this tract.

Amount of annual rent \$ _____

For the year 2018, I produced \$ _____ in gross income from the following crops or agricultural products on this tract: _____

For the year 2017 I produced \$ _____ in gross income from the following crops or agricultural products on this tract: _____

For the year 2016, I produced \$ _____ in gross income from the following crops or agricultural products on this tract: _____

Date: _____

Farmer/Lessee's Name _____ Signature: _____

Address: _____ City: _____

State: _____ Zip Code: _____ Phone Number: _____

The information contained on this form will be held in a confidential manner and will not be available to the public. The sole purpose of this form is to provide evidence that the above-described property meets the requirements for Present-Use Value Assessment under N.C.General Statutes.

If you have any questions concerning Present-Use Value Assessment, please call 704-878-3123.

Voluntary Payment of Deferred Taxes Without Requesting Disqualification

Full Name of Owner(s) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
Telephone Number <div style="border: 1px solid black; height: 20px; width: 95%;"></div>	Fax Number <div style="border: 1px solid black; height: 20px; width: 95%;"></div>

Instructions
 Use this form to: Voluntarily pay any or all of the deferred taxes without requesting disqualification from present-use value classification.

G.S. 105-277.1F allows a property owner receiving present-use value to voluntarily pay any or all of the deferred taxes without affecting the eligibility of the property for present-use value classification. **The payments are immediately applied to the existing deferred taxes and are not held for application to additional deferred taxes resulting from any future removal from the program.**

If you wish to be removed from present-use value classification, file **Form AV-6** instead of this form.

List the properties for which the deferred taxes will be paid.		
Tax Years	Parcel ID	Total Acres in Parcel

ACKNOWLEDGEMENT

I (we), the undersigned, hereby acknowledge the following:

1. I (we) are voluntarily paying deferred taxes. I (we) are not requesting disqualification.
2. Payment of the deferred taxes does not result in disqualification.
3. The payments will be immediately applied to the existing deferred taxes and will not be held for application to additional deferred taxes resulting from any future removal from the program.

Signatures—All owners must sign this form. An attorney licensed to practice law in North Carolina who is representing the **current owner** may sign for the owner. All tenants of a tenancy in common must sign this form. If husband and wife own the property as tenants by the entirety, either the husband or the wife may sign, but both are recommended to sign. All general partners of a partnership must sign. An officer of a corporation may sign for the corporation. An officer of an LLC may sign for the LLC. A trustee may sign for the trust.

Name (Owner or Owner's Attorney - Please Print)	Signature (Owner or Owner's Attorney)	Date
Name (Owner or Owner's Attorney - Please Print)	Signature (Owner or Owner's Attorney)	Date
Name (Owner or Owner's Attorney - Please Print)	Signature (Owner or Owner's Attorney)	Date
Name (Owner or Owner's Attorney - Please Print)	Signature (Owner or Owner's Attorney)	Date
Contact Person for Owner's Attorney	Phone	Fax

ASSESSOR'S USE ONLY: DATE FILED _____

MAIL HAND-DELIVERED

Request for Voluntary Disqualification from Present-Use Value Classification

Full Name of Owner(s) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
Telephone Number <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Fax Number <div style="border: 1px solid black; height: 20px; width: 100%;"></div>

Instructions

Use this form to:

1. Request voluntary disqualification from present-use value classification, and
2. Cause the deferred taxes for the current year and the three preceding years to be due and payable as a result of the voluntary disqualification.

The deferred taxes for the three tax years preceding disqualification become due and payable when the property is disqualified from present-use value classification. (G.S. 105-277.4(c))

Voluntary disqualification should not be requested if you wish to pay any or all of the deferred taxes and still retain your present-use value classification. File Form AV-3, not this form, if you wish to voluntarily pay some or all of your taxes and retain present-use value classification.

Important! Please Read! -- Once this form has been signed and filed with the tax assessor, the request cannot be rescinded or reversed. The filing of the form results in disqualification. The deferred taxes become due and payable as of the date of disqualification.

The date of disqualification is the date that this form is filed with the tax assessor.

There is no statutory provision for releasing or refunding a tax imposed due to voluntary disqualification, **even if voluntary disqualification was requested in error by the owner.**

PLEASE CONSIDER YOUR REQUEST CAREFULLY.

List the parcel(s) for which voluntary disqualification from present-use value classification is requested.			
Parcel ID	Total Acres in Parcel	Full or Partial Disqualification (check one)	If partial disqualification, describe and state the number of acres to be disqualified. Attach plat and/or documentation.
		<input type="checkbox"/> Full <input type="checkbox"/> Partial	
		<input type="checkbox"/> Full <input type="checkbox"/> Partial	
		<input type="checkbox"/> Full <input type="checkbox"/> Partial	
		<input type="checkbox"/> Full <input type="checkbox"/> Partial	
		<input type="checkbox"/> Full <input type="checkbox"/> Partial	

Comments:

Voluntary Payment of Deferred Taxes Without Disqualification - File **Form AV-3**, not this form, if you wish to pay any or all of the deferred taxes without being disqualified from the present-use value program. G.S. 105-277.1F allows a property owner receiving present-use value to pay any or all of the deferred taxes for that property without affecting the eligibility of the property for present-use value classification. The payments are immediately applied to the existing deferred taxes and are not held for application to additional deferred taxes resulting from any future removal from the program.

Request for Estimate of Deferred Taxes - File **Form AV-7**, not this form, if you are only requesting an estimate of deferred taxes potentially due as of the estimate date. An estimate does not disqualify the property from present-use value classification.

ACKNOWLEDGEMENT

I (we), the undersigned, hereby acknowledge the following:

1. I (we) are the owner(s) of record of the above listed property on the date this form is filed with the tax assessor.
2. I (we) acknowledge that **voluntary disqualification should not be requested** if I (we) wish to voluntarily pay the deferred taxes and still retain present-use value classification.
3. Voluntarily disqualification from present-use value classification is requested for the above listed property.
4. The date of voluntary disqualification is the date that this form is filed with the tax assessor.
5. I (we) understand that the request for voluntary disqualification, once filed with the tax assessor, cannot be rescinded or reversed. If the request was made in anticipation of a property transfer but the property does not actually transfer, the owner may be able to immediately re-qualify for the next tax year under certain conditions; however, the taxes billed as a result of the disqualification resulting from the filing of this form remain in force.
6. Voluntary disqualification (but not voluntary payment only) will preclude a potential buyer from immediate present-use value eligibility under the provisions of G.S. 105-277.3(b2)(1) for Continued Use. The new owner may or may not be able to immediately qualify under other statutory provisions for the next tax year.

Signatures—All owners must sign this form. An attorney licensed to practice law in North Carolina who is representing the **current owner** may sign for the owner. All tenants of a tenancy in common must sign this form. If husband and wife own the property as tenants by the entirety, either the husband or the wife may sign, but both are recommended to sign. All general partners of a partnership must sign. An officer of a corporation may sign for the corporation. An officer of an LLC may sign for the LLC. A trustee may sign for the trust.

Name (Owner or Owner's Attorney - Please Print)	Signature (Owner or Owner's Attorney)	Date
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Name (Owner or Owner's Attorney - Please Print)	Signature (Owner or Owner's Attorney)	Date
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Contact Person for Owner's Attorney	Phone	Fax
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ASSESSOR'S USE ONLY: DATE FILED: _____ MAIL HAND-DELIVERED