

**APPLICATION
for
AGRICULTURAL / HORTICULTURAL USE VALUE ASSESSMENT**

COUNTY: _____

TAX YEAR _____

IMPORTANT: This application must be filed during the regular listing period or within 30 days of the date shown on the notice of a change in value. Each unit must have a separate application that may include all the tracts within the unit. A unit may consist of one or more tracts provided at least one of the tracts meets the minimum size requirements of G.S. 105-277.3(a)(1) or (2) and provided that each tract is actively engaged in the commercial production or growing of agricultural or horticultural products under a sound management program.

Sound management program is defined in G.S. 105.277.2(6) as: "A program of production designed to obtain the greatest net return from the land consistent with its conservation and long-term improvement."

Every owner of property claiming exemption or exclusion from property taxes has the burden of establishing that the property is entitled to the exemption or exclusion. G.S. 105-282.1(a)

The undersigned owner hereby makes application for (check only one) ☐ **Agricultural** ☐ **Horticultural** Use Value Assessment and Taxation for the property described below for the tax year _____ and subsequent tax years subject to the provisions of G.S. 105-277.2 through .7 and submits the following information in support thereof.

Full Name of Owner(s): _____

Mailing Address of Owner: _____

Phone Number--Home: (_____) _____ Work: (_____) _____

Location of Property (if different from mailing address): _____

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

PARCEL ID.	OPEN	WOODLAND	WASTE	HOMESITE & OTHER	CONSERVA- TION RESERVE	TOTAL ACRES

On what date did the current owner become the owner of the property? Date: _____

If the current owner has owned the property for less than four years as of January 1 of the year for which this application is made, indicate any previous owners during the preceding four year period. Begin with the most recent and indicate any relationship (i.e. son, daughter, creator of trust, none, etc.) to the current owner:

Previous Owner: _____ Relationship to Current Owner _____

Previous Owner: _____ Relationship to Current Owner _____

Indicate whether the current property owner is a(n):

☐ Individual(s) ☐ Business Entity ☐ Trust

If the property is owned by an individual or individuals, did one of the owners reside on the property as of January 1 of the year for which this application is made? ☐ YES ☐ NO If yes, who? _____

If the property is owned by a business entity, indicate which of the following business entities is the current form of ownership:

☐ Corporation ☐ General Partnership ☐ Limited Partnership ☐ Limited Liability Company

If owned by a business entity (corporation, general partnership, limited partnership, or limited liability company), state the principal business of the business entity: _____

If owned by a business entity, list the names, shares/percentage of ownership, and principal occupations of all members:

NAME	SHARES/PERCENTAGE OF OWNERSHIP	OCCUPATION

INCOME INFORMATION MAY BE SUBJECT TO VERIFICATION BY AUDIT

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

* If payments are received from any governmental soil conservation or land retirement program, indicate below as Gov Pmts.

	Year _____			Year _____			Year _____		
Parcel ID.	Product	Acres	Income	Product	Acres	Income	Product	Acres	Income
		TOTAL			TOTAL			TOTAL	
		TOTAL			TOTAL			TOTAL	
		TOTAL			TOTAL			TOTAL	

If this application covers a horticultural tract used to grow **Christmas trees**, state whether or not a written management plan has been prepared: ☐ **YES** ☐ **NO** If yes, attach a copy. If no, attach a full explanation of your operation that contains at least the following information: year each tract was planted, gross income from each tract, number of trees per acre, and expected date of harvesting for each tract.

AFFIRMATION: 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 the commercial production of agricultural/horticultural commodities 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(s) of Owner(s): _____ Date: _____

Date: _____

THIS SPACE FOR OFFICE USE ONLY

☐ APPROVED ☐ DENIED COUNTY ASSESSOR _____

REASON FOR DENIAL: _____