



BUNCOMBE COUNTY GOVERNMENT APPLICATION FOR PRESENT USE VALUE ASSESSMENT

Buncombe County Tax Department
Real Estate Division
94 Coxe Avenue
Asheville, NC 28801

Owner:
Add'l Owner(s)
Address
City, State, Zip
Parcel ID/Pin Number:

The Agriculture, Horticulture and Forestry Present-Use Value Program are governed by the North Carolina General Statutes. Before applying, read the current version of form AV-4, which is a compilation of the applicable Present-Use Value statutes (available on the web at: http://www.dor.state.nc.us/downloads/property.html).

Contact Information:

Phone Numbers: Home: Work: Cell:
Email Address:

Do you own property within 50 miles of this property (even if it is inside a different county) that is also in the Present-Use Value Program? YES NO If Yes,

County: Parcel ID:
County: Parcel ID:

All property accepted into the Present-Use Value Program must meet the following requirements: Ownership, Acres in Production, Income and Sound Management.

This application is for: Agriculture (includes aquaculture) Horticulture Forestry
(check all that apply)

Does the property currently have a recorded Conservation Easement? YES NO If Yes,

Include a complete copy of the Conservation Easement with your application. If the Conservation Easement has been recorded, you may provide the Deed Book and Page instead of including a copy. Deed Book: Page:

IMPORTANT!

- Agriculture and/or Horticulture applications having LESS THAN 20 acres of woodland generally need to complete Parts 1, 2, 3, 4 and 6.
Agriculture and/or Horticulture applications having MORE THAN 20 acres of woodland generally need to complete Parts 1, 2, 3, 4, 5 and 6.
Forestry applications need to complete Parts 1, 2, 4, 5 and 6.
Applications for new owners applying for Continued Eligibility of existing Present-Use Value classification must complete the Affidavit, Part 7 in addition to the above.

Part 1 Ownership:

- 1. On what date did the applicant become the owner of the property?
2. Have you owned this property for three full years as of January 1st of this year? Yes No If No
3. Was this property your residence as of January 1st? Yes No Or
4. Are you related to the previous owner? Relationship Yes No Or
5. Did you assume the previous owner's deferred taxes? Yes No

Check the legal form of ownership and answer the questions (if any) for that ownership:

One Individual.

Husband and Wife (as tenants by the entirety).

(Ownership continued on reverse page)

Business Entity (Check 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: _____

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 individual's 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 definition of relative.) **YES NO**

State the principal business of the business entity: _____
(This must match the principal business stated on the Articles of Incorporation.)

Business Entities are required to state the principal business of the entity in the Corporation, LLC or Partnership Documents. A copy of the Articles of Incorporation must be included with your application or your application will be denied.

Trust

List all 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: _____

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 individuals relatives of each other? (See G.S. §105-277.2(5a) for definition of relative.) **YES NO**

A copy of the Trust Document must be included with your application or your application will be denied.

Tenants In Common (Including ET AL and Heirs)

List all the tenants and their percentage of ownership:

Owner: _____	Owner: _____
Owner: _____	Owner: _____

Are any of the tenants either a business entity or trust (i.e. not an individual)? 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. **YES NO**


Part 2 Acres In Production:

Open Land in Production	Open Land not in Production	Wood Land	Home Site	Waste Land	Other	Total Acres

Specify the use of the Open Land in Production: _____

How many acres are fenced and/or maintained for livestock? _____

How many acres are fenced and/or maintained for horses? _____

Are any of the acres leased to a farmer? Yes No If Yes, 

Number of acres rented / leased? _____

Name of farmer renting / leasing the land. _____

Renter's / Lessee's Phone: _____

Income from the lease may not be included in the income requirement (PART 3).

Part 3 Income Information: Required for Agriculture (includes Aquaculture) and Horticulture.

For the **past three years**, enter the agriculture or horticulture products actually produced on the land and the gross income from the sale of the products including livestock, poultry, and aquatic species. 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 / lease of the land. Income must be from the sale of the product.

Proof of income can be in the form of receipts and/or the Farm Schedule from your Federal Tax Return. In providing receipts, please include contact information for the individuals who have purchased your products. If providing only a ledger of items sold and amount, you need to include the Farm Schedule from your Federal Tax Return for each year. This proof **must** be included with your application. If the land is rented / leased, it is **your** responsibility to obtain income information from the renter / lessee.

INCOME INFORMATION WILL BE VERIFIED.

Failure to provide income information will result in denial of your application.

<i>Year</i>	<i>Product(s)</i>	Acres in Production	Income
Example: → 2015	corn	10	\$25,000
2014			
2013			
2012			

If there are **20 acres or more** of woodland which are included in your acreage, you will also need to submit a Forestry Management Plan. Otherwise, the excess acreage will not be included as part of the farm program. Please see Part 5 for forestry plan information. .

If this application covers a horticulture tract used to grow Christmas trees, has a management plan been prepared? **Yes** **No**
 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
- expected date of harvest 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 -1] _____ pounds. [Year -2] _____ pounds. [Year -3] _____ pounds.

Part 4 Sound Management:

Every property considered for the Present-Use Value Program must be under sound management. Sound management requires the land to be used in a manner that maximizes the greatest net return from the land consistent with its long term use. If this is not the objective of the owner then the land is not being used for commercial production as required by law.

This requirement must be met by one of the following:

- | | | | |
|---|------------|-------------------------|---|
| 1. Compliance with a set of best management practices. | Yes | No If No, |  |
| 2. Compliance with a minimum gross income per acre test. | Yes | No If No, | |
| 3. Evidence of positive net income from the farming operation (revenue exceeds expenses). | Yes | No If No, | |
| 4. Evidence that farming is the farm operator’s principal source of income. | Yes | No | |

If you checked Yes for numbers 1, 3 or 4 you must attach supporting information.

If you checked Yes for number 2, you should have already provided this information in the table under Part 3 Income and attached proof of income. You do not need to submit a duplicate copy.

Part 5 Forestry:

A complete copy of your Forestry Management Plan must be included with your application or your application will be denied.

REQUIREMENT: The property must be actively engaged in the commercial growing of trees and forestry management practices must be in place as of January 1st of the year in which application is made. Forestry Management Plans must be dated no later than January 1st of the year in which application is made.

The commercial growing of trees means that the trees must be harvested in accordance with the Forestry Management Plan. If you do not intend on harvesting trees or if you refuse to harvest trees in accordance with your Forestry Management Plan you WILL NOT qualify for this program.

A list of Consulting Foresters has been provided on our website www.buncombecounty.org.

Key elements in a written plan for a sound forest 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 and/or 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 time table 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 to determine the owner’s adherence to the forestry plan for continued eligibility in the program.

Part 6 PRESENT-USE VALUE ASSESSMENT PROGRAM AGREEMENT

I/We understand that the Tax Department will physically inspect this property. I/We agree that the staff has my / our permission to enter the property, even if it is posted, “No Trespassing”.

If this property is accepted into the Present-Use Value Program, I / we accept and understand the following:

Under Penalties Described by Law, I / We the Undersigned Hereby Affirm:

- This document, including any accompanying statements or documents have been examined by me /us and to the best of my / our knowledge and belief, are true and correct.
- This land is intended to be under sound management, and used for the commercial production of farm products,(Agriculture, Horticulture, or Forestry).
- I / We understand that I / we must inform the County Assessor’s Office immediately if the use, size or the ownership of the land changes in any way.
- I / We understand that if a portion of this property loses its eligibility for this program, I/we must notify the County Assessor’s Office and the deferred taxes for the three previous years, the current year, and interest will become due immediately.

Examples of Loss of Eligibility:

- Not enough land in actual production of acceptable farm products.
- An ineligible transfer or transfer of a portion of the property.
- Failure to keep the property actively engaged in commercial production under a sound management program.
- Refusal to harvest trees in accordance with my /our Forestry Management Plan.
- Failure to return the completed and signed audit forms as required by NC General Statute §105.277. Completion includes having all required attachments (proof of income, Forestry Management Plan, harvest history, etc.).
These audits are required at least once every eight years.
- Failure to produce and document income required by North Carolina General Statute.
- Failure to submit, update, or follow, a Sound forestry plan, if required for the program.
- Not allowing the Tax Department personnel to physically inspect the property.

I (we) understand and accept, I have full liability for the deferred taxes as defined by NC General Statute § 105-277.6.

Signature(s) of All Owners:

(Owner’s Signature) (Date)

(Owner’s Signature) (Date)

(Owner’s Signature) (Date)

(Owner’s Signature) (Date)

(Owner’s Signature) (Date)

(Owner’s Signature) (Date)

(Owner’s Signature) (Date)

(Owner’s Signature) (Date)

All owners must sign this form, or your application will be denied.

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

FOR NEW OWNERS SEEKING CONTINUED ELIGIBILITY FOR PROPERTY CURRENTLY APPROVED FOR PRESENT-USE VALUE PROGRAM

This affidavit is to be used for transactions between non-related owners who do not meet the definition of relative as defined in G.S. § 105.277.2(5a) when certain conditions are met. A new application in the name of the new owner must be filed with the County Assessor’s Office immediately after recordation of the deed. The liability of deferred taxes assumed by the new owner can be as great as the current year’s deferred taxes and the three previous year’s deferred taxes with interest. Should the property (or any portion) become ineligible; the new owner will be responsible for those deferred taxes.

G.S. § 105-277.3 (b2) Exception to Ownership Requirements. – G.S. § 105-277.4 (c) provides that deferred taxes are payable if land fails to meet any condition or requirement for classification. Accordingly, if land fails to meet an ownership requirement due to a change of ownership, G.S. § 105-277.4 (c) applies. Despite this failure and the resulting liability for taxes under G.S. § 105-277.4 (c), the land may qualify for classification in the hands of the new owner if both of the conditions listed in this subsection are met, even if the new owner does meet all of the ownership requirements of subsections (b) and (b1) of this section with respect to the land. If the land qualifies for classification in the hands of the new owner under the provisions of this subsection, then the new owner becomes liable for the deferred taxes, and the deferred taxes become payable if the land fails to meet any other condition or requirement for classification.

I /We certify:

1. To the best of my knowledge and belief this affidavit, including any accompanying statements or documents, is true and complete.
2. The property is currently in the Present-Use Value Program.
3. I / We intend to continue the current use of the land under which it is currently classified as.
4. That I / we understand that if the use of the land changes in any way I / we must inform the County Assessor’s Office immediately of such changes.
5. I / We understand I / we will be responsible for all deferred taxes due because of any disqualification.
6. I / WE ACCEPT FULL LIABILITY FOR ANY EXISTING DEFERRED TAXES.

IMPORTANT: If liability is not assumed, the full amount of the deferred taxes will be due in the name of the grantor immediately. Part 7, in general, is completed and notarized during closing, at the attorney’s office. An application, completed by the buyer, must also be submitted. You can download the application on our website, www.buncombecounty.org. Please remember to obtain copies of receipts, and/or, a copy of the forestry plan from the seller during closing.

Please Provide Full Name(s)

Name of Current Owner (Buyer): _____

Name of Previous Owner (Seller): _____

Parcel Identification Number: _____ Number of Acres Purchased: _____

Date of Transfer: _____ Deed Book: _____ Page: _____

(Current Owner’s Signature - Buyer)	(Previous Owner’s Signature – Seller)
(Current Owner’s Signature - Buyer)	(Previous Owner’s Signature – Seller)
(Current Owner’s Signature - Buyer)	(Previous Owner’s Signature – Seller)
(Current Owner’s Signature - Buyer)	(Previous Owner’s Signature – Seller)
(Date)	Notary Signature

Return Form To:
Buncombe County Tax Department
 94 Coxe Avenue
 Asheville, NC 28801

(Seal)