



FT-332



BUNCOMBE COUNTY PROPERTY ASSESSMENT

R. Keith Miller, Assessor
155 Hilliard Ave. | Asheville, NC 28801



FT-332 – APPLICATION FOR FORESTRY PROGRAM

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

PARCEL ID (PIN)#		TAX YEAR		
FULL NAME OF OWNERS				
MAILING ADDRESS				
EMAIL ADDRESS				
HOME PHONE	CELL PHONE	WORK PHONE		
The Agriculture, Horticulture and Forestry Present-Use Value Programs are governed by 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: https://www.ncdor.gov/media/10356/open)				
If you own property within 50 miles of this parcel that is in the Present-Use Value Program, then please list the Parcel ID (PIN)# below. If the property is located in another County, please list the corresponding county.				
PARCEL ID (PIN) #		COUNTY		
If your property is currently in a Conservation Easement, please provide the Book _____ and Page _____ for recording in the Register of Deeds. If easement is not recorded, please provide a complete copy.				
All property accepted into the Present-Use Value Program must meet the requirements for Ownership, Acres in Production, Income and Sound Management described below.				
PART 1 - OWNERSHIP			Y	N
Was this property your residence as of January 1 st ?				
Have you owned this property for four (4) full years as of January 1 st of this year?				
Did you assume the previous owner's deferred taxes?				
On what date did the applicant become the owner of this property?				
Are you related to the previous owner?				
If yes, please state relationship:				
INDICATE THE LEGAL FORM OF OWNERSHIP AND ANSWER QUESTIONS FOR THE OWNERSHIP, IF ANY.				
One individual		Husband and wife (as tenants by the entirety)		
Business Entity (mark one)		Corporation Limited Liability Company Partnership		
A copy of the Articles of Incorporation must be included or your application will be denied.				
Trust – Trustee: _____ Name of Trust: _____				
Tenants in Common (including et al and heirs with percent of ownership)				
A copy of the relevant pages of the Trust Document must be included or your application will be denied.				

LIST ALL THE DIRECT SHAREHOLDERS, MEMBERS, PARTNERS, BENEFICIARIES, OWNERS AND HEIRS (including percentage of interest) OF THE ENTITY.

Member/Shareholder/Partner/Beneficiary/Heir/Owner	% of Interest

Are any of the direct shareholders, members or partners a business entity or trust (not an individual)? **Y or N**
 If **YES**, you must attach a breakdown of those business entities or trusts until you reach the individual level of ownership interest. See NCGS §105-277-2(5a) for definition of relative. Please include those individual’s forestry activities.

State the Principal business of the business entity (this must match the principal business stated on the Articles of Incorporation):

PART 2 - ACRES IN PRODUCTION

Open Land In Production	Total Acres

PART 3 – FORESTRY REQUIREMENTS

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 or 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.huncombcounty.org

Key elements in a written plan for a sound Forestry Management Program:

1. **Management and Landowner Objectives Statement** – Long and short range objectives of owner(s) as appropriate.
2. **Location** – Include a map or aerial photo that locates the property described and also delineates each stand referenced in the “Forest Stand(s) Description/Inventory and Stand Management Recommendation”.
3. **Forest Stand(s) Description/Inventory and Stand Management Recommendations** – A detailed description on 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 Forestry Management practices needed to sustain productivity, health and vigor must be included with the proposed time table for implementation.
4. **Regeneration – Harvest Methods and Dates** – For each stand, establish a target time table for harvest of crop trees, specifying type of regeneration – harvest (clear-cut, seed tree, shelter wood or selection regeneration systems as applicable.)
5. **Regeneration Technique** – A sound proposed regeneration plan for each stand when harvest of final crop trees, is completed. Specify intent to naturally regenerate or plant trees.

NOTE: Forestry 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 Management Plan for continued eligibility in the program.

PART 4 – PRESENT-USE VALUE ASSESSMENT PROGRAM AGREEMENT

Under penalties described by Law, I/we, the undersigned, hereby:

- Acknowledge that the Property Assessor will physically visit property when needed for compliance verification
- Acknowledge that acreage is intended to be under sound management and used for the commercial production of forestry products
- It is understood that the Property Assessor’s Office must immediately be notified if the use, size, or ownership of the acreage changes in any way. I fully understand that an ineligible transfer of the property or a portion of the property or failure to meet the requirements of the Present Use Value Program will result in the loss of eligibility.

Examples of loss of eligibility:

- Insufficient amount of acres in actual acceptable commercial forestry production
- Failure to keep the property actively engaged in commercial production under a sound forestry plan for the production and sale of forestry products.
- Refusal to harvest timber in accordance with the Forestry Management Plan
- Failure to submit a forestry plan as required by North Carolina General Statute 105-277.3
- Failure to return completed and signed audit forms, with attachments, as required by NCGS 105-297.4.

Audits are performed every (4) years in Buncombe County.

AFFIRMATION OF APPLICANT – I declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the governing exclusion statute NCGS§ 105-277. I fully understand that loss of eligibility will result in removal from the program and the immediate billing of current year plus 3 back years of deferred taxes will immediately become due and payable. **I accept full liability for the deferred taxes as defined by NCGS§ 105-277.4.**

_____ Signature of Owner	_____ Date
_____ Signature of Owner	_____ Date
_____ Signature of Owner	_____ Date
_____ Signature of Owner	_____ Date
_____ Signature of Owner	_____ Date
_____ Signature of Owner	_____ Date

THE PROPERTY ASSESSOR MAY CONTACT YOU FOR ADDITIONAL INFORMATION AFTER REVIEWING THE APPLICATION. APPLICATION AND SUPPORTING DOCUMENTATION MAY BE EMAILED TO EXEMPTIONS@BUNCOMBECOUNTY.ORG.