



FT-331



# BUNCOMBE COUNTY PROPERTY ASSESSMENT

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



## FORM 331 – APPLICATION FOR HORTICULTURE PROGRAM

<b>PARCEL ID (PIN)#</b>		<b>TAX YEAR</b>	
<b>FULL NAME OF OWNERS</b>			
<b>MAILING ADDRESS</b>			
<b>EMAIL ADDRESS</b>			
<b>HOME PHONE</b>	<b>CELL PHONE</b>	<b>WORK PHONE</b>	
The Agriculture, Horticulture and Forestry Present-Use Value Program 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: <a href="https://www.ncdor.gov/media/10356/open">https://www.ncdor.gov/media/10356/open</a> )			
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.			
<b>PARCEL ID (PIN) #</b>		<b>COUNTY</b>	

**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.**

<b>PART 1 - OWNERSHIP</b>		<b>Y</b>	<b>N</b>
Was this property your residence as of January 1 <sup>st</sup> ?			
Have you owned this property for four (4) full years as of January 1 <sup>st</sup> 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 AND THEIR FARMING ACTIVITIES.**

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

Are any of the direct shareholders, members or partners a business entity or trust (not an individual)? Y 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 farming 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	Open Land Not In Production	Woodland	Home Site	Waste Land	Other	Total Acres

**Specify the use of the Open Land in Production**

Is any acreage leased? **Income from lease or rent may not be included in income requirement.** Y N

Number of acres rented or leased?  

Name of person renting or leasing the property:  

Renter/Lessee’s Phone number:  

**PART 3 – INCOME INFORMATION**

For the past three (3) years, enter the horticulture products actually produced on the land and gross income from the sale of the products including fruits, vegetables, nursery or floral products. If payments are received from any governmental soil conservation or land retirement program, indicate the acres and amount of income in the table below.

**INCOME INFORMATION WILL BE VERIFIED  
(Failure to provide income information will result in denial of your application)**

YEAR	PRODUCT(S)	ACRES IN PRODUCTION	INCOME

**If this application covers a horticulture tract used to grow Christmas Trees, a copy of the Management Plan must be attached. If no Management Plan has been prepared, please attach a full explanation that contains the following information:**

- 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

**PART 4 – HORTICULTURE PRESENT-USE VALUE ASSESSMENT PROGRAM AGREEMENT**

- 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 horticulture products
- It is understood that the Property Assessor’s Office must immediately be notified if the use, size, or ownership of the land 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 production of acceptable horticulture products
- Failure to keep the property actively engaged in commercial production designed to obtain the greatest net return from the land consistent with its conservation and long term improvement.
- Failure to return completed and signed audit forms, with attachments, as required by NCGS 105-297. **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

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Date

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Signature of Owner

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Date

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Signature of Owner

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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.**