



2019
UNION COUNTY TAX ADMINISTRATOR'S OFFICE
APPLICATION FOR PRESENT USE VALUE ASSESSMENT
P.O. Box 97, Monroe, North Carolina 28111-0097
(704) 283-3746

PARCEL # _____

IMPORTANT: This application must be returned by January 31, 2019.

Each farm unit must have a separate application for each separate tract of land. A unit may consist of one or more tracts provided at least one of the tracts meets minimum size requirements of G.S. 105-277.3(a)(1), (2), (3) and each of the tracts is under sound management program. The undersigned owner hereby makes application for Use Value Assessment and Taxation of the herein described property for 2019 and subsequent years as provided in G.S. 105-277.2-7 and submits the following information in support thereof.

Indicate whether owner is an: () INDIVIDUAL(S) () BUSINESS ENTITY () TRUST

Email Contact Information: _____

Phone #'s: Home: () Work: () Cell: ()

Must have at least one way to be contacted

This application is for: (check all that apply)

() AGRICULTURE () HORTICULTURE () FORESTRY

Enter the acreage breakdown for the parcel number referenced above on this application: (Breakdown of acreage must equal the total acreage listed in the last column)

Table with 9 columns: HOMESITE (Normally 1 acre per Dwelling), OPEN LAND in PRODUCTION, WOODLAND (Covered by Forestry Plan), WOODLAND (Not Covered by Forestry Plan), WOODLAND (Fenced for Pasture), CRP (() Grassland, () Trees), UNPRODUCTIVE OPEN LAND, WASTELAND, TOTAL ACRES.

Note: If parcel is covered by either a Forestry Plan or CRP Plan a copy of the plan must be included with application.

IMPORTANT!

AGRICULTURE and HORTICULTURE applications with LESS than 20 acres of woodland generally need to complete PARTS 1, 2, and 4. PART 5 (Farmer's Affidavit) must be completed by the farmer, if the property is being farmed by anyone other than the owner(s).

AGRICULTURE and HORTICULTURE applications with MORE than 20 acres of woodland generally need to complete PARTS 1, 2, 3, and 4. PART 5 (Farmer's Affidavit) must be completed by the farmer, if the property is being farmed by anyone other than the owner(s).

FORESTRY applications need to complete PARTS 1, 3, and 4.

SEE REVERSE SIDE

PART 1 OWNERSHIP

1. On what date did the applicant become the owner of the property? DATE: _____

2. If the applicant is an individual or individuals, did one of the applicants reside on the property on January 1 of the year for which this application is made? () YES () NO

If YES, who? _____

3. Indicate any previous owners during the preceding four year period IF the applicant: (1) has owned the property for less than four years as of January 1 of the year for which this application is made, and (2) is not applying for ACCEPTANCE OF LIABILITY FOR DEFERRED TAXES. Enter the most recent owner and indicate any relationship (i.e. son, daughter, creator of trust, none, etc.) to the current applicant:

Previous Owner: _____ Relationship to Applicant: _____

4. Indicate whether the applicant's form of ownership is one or more of the following:

() INDIVIDUAL(S) () BUSINESS ENTITY () TRUST

5. If the applicant is a business entity, indicate the type of business entity:

() CORPORATION () GENERAL PARTNERSHIP

() LIMITED LIABILITY COMPANY () LIMITED PARTNERSHIP

6. If the applicant is a business entity (corporation, general partnership, limited liability company or limited partnership), state the principal business of the business entity: _____

7. If the applicant is a business entity, list the name, percentage of ownership, and each person's participation in the farming and/or forestry related activities of the business entity:

NAME	% OF OWNERSHIP	LIST YOUR FARMING AND/OR FORESTRY RELATED ACTIVITIES

8. If the applicant is a business entity, does the business entity lease the property out to another party for management and/or farming purposes? () YES () NO

If YES, are all members of the business entity related to each other? () YES () NO

(see Form AV-4 or G.S. 105-277.2(5a) for the definition of relative)

PART 2 AGRICULTURE and/or HORTICULTURE

GROSS INCOME is required from the sale of ALL agricultural and/or horticultural products **ACTUALLY PRODUCED ON THE LAND**, including livestock and poultry, plus any payments received from governmental soil conservation or land retirement program for the past three years.

RENT IS NOT ACCEPTABLE.

Please submit proof of income along with this application. Copies of the Schedule 'F' (Profit or Loss From Farming) from your Federal Income Tax return or sales receipts are acceptable. If land is LEASED or RENTED, please submit a Farmer's Affidavit (PART 5) completed by the attending farmer.

The State of North Carolina requires income information for the past three years to be submitted.
INCOME INFORMATION IS SUBJECT TO VERIFICATION.

PLEASE CHECK BELOW ALL THAT APPLIES TO THIS TRACT OF LAND

ROW CROPS

- () Corn
- () Wheat
- () Soybeans
- () Milo
- () Grain
- () Cotton
- () Other (explain) _____

PASTURELAND

- () Pastureland with cows
- () Fescue used for hay/straw
- () Other (explain) _____

HORTICULTURE

- () Nursery/Landscaping/Sod
- () Vegetables/Fruit/Produce/Herbs
- () Trees (Christmas Trees or Shade)
- () Other (explain) _____

LIVESTOCK

- () Cows (Beef)
- () Cows (Dairy)
- () Goats
- () Chickens
- () Turkeys
- () Quail
- () Other (explain) _____

FORESTRY

- () Woodland with AG tract (less than 20 acres)
- () Woodland with AG tract (over 20 acres)
- () Woodland with Sound Management Plan
- () Woodland with no management plan
- () Woodland fenced in for livestock

SEE REVERSE SIDE

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 (clearcut, seed-tree, shelterwood, 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: 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, if my property becomes ineligible for taxation at Use Value, the current year and the three prior years of deferred taxes plus interest will become due and payable immediately.

Signature(s) of Owner(s): _____ **Date:** _____
Signature(s) of Owner(s): _____ **Date:** _____
Signature(s) of Owner(s): _____ **Date:** _____

REMINDER

This application must be returned to our office by January 31, 2019

PART 5

FARMER'S AFFIDAVIT

(To be completed by the attending farmer, only if other than the owner.)

Owner's name: _____

Parcel number: _____

Farmer's name: _____

Farmer's telephone number: _____

Agricultural product for 2017: _____

Agricultural product for 2016: _____

Agricultural product for 2015: _____

Estimated income from product for 2017: _____

Estimated income from product for 2016: _____

Estimated income from product for 2015: _____

Acres in production for 2017: _____

Acres in production for 2016: _____

Acres in production for 2015: _____

List other property you farm in Union County:

I hereby certify the above information is true and accurate according to my records. I understand that I may be asked to provide proof of this income to support Use Value Assessment & Taxation requirements.

ATTENDING FARMER'S SIGNATURE: _____

DATE: _____