



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, when certain conditions are met. This affidavit must be completed and returned to this office **immediately after** and **accompanying the recorded deed**. A new application in the name of the new owner must be filed with the Union County Tax Administrator's Office within 60 days 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 not 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.

- (1) The land was appraised at its present use value or was eligible for appraisal at its present use value at the time title to the land passed to the new owner.
- (2) At the time title to the land passed to the new owner, the new owner acquires the land for the purposes of and continues to use the land for the purposes it was classified under subsection (a) of this section while under previous ownership.

AFFIDAVIT FOR CONTINUED ELIGIBILITY FOR USE VALUE ASSESSMENT

Full Name(s)

Name of Current Owner(s) (Buyer): _____

Name of Previous Owner(s) (Seller): _____

Parcel Number: _____ Number of Acres Purchased: _____

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

Under Penalties Described by Law, I Hereby Affirm:

- That to the best of my knowledge and belief this affidavit, including any accompanying statements or documents, is true and complete;
- That I have purchased this land for the purposes of and will continue to use this land for the purposes under which it was classified per application submitted by the previous owner, (including sound management plans)
- That I understand if the previous owner had all or part of this land in a special sound management program, such as CRP or Forestry, I will continue it in this program,
- That I have read and fully understand the qualifications and requirements of the Present Use Value Assessment and Taxation program and **will** submit a new application for continuance in this deferral program,
- That I understand if the use of the land changes in any way, I **must** inform the Union County Tax Administrator's Office **immediately** of such changes:
- I am aware that by requesting continued participation in the use value assessment program I am assuming **full and complete responsibility** for any deferred taxes and interest that may become due in the case of a loss of eligibility;

Note: If liability is not assumed the full amount of the deferred taxes will be due in the name of the grantor immediately.

Signature of Current Owner(s)

Signature of Previous Owner(s)

Union County, North Carolina

I certify that the following person(s) personally appeared before me this day, each acknowledging to me that he or she signed the foregoing document: _____.

Date: _____

(Official Seal)

_____, Notary Public

Office Use: Approval _____ Denial _____ Initials: _____ Date: _____