

WILDLIFE CONSERVATION PROGRAM



Wildlife Conservation

Wildlife conservation land must be managed under a written **Wildlife Habitat Conservation Agreement** which protects an animal species on the protected animal list or conserves certain priority wildlife habitats. This agreement must be in effect on January 1 of the year the benefit is applied for.

An application must be received during the regular listing period. Land that is already in Present Use may be converted to the Wildlife Conservation Program with a signed agreement with the Wildlife Commission and proof that the land was used for that purpose for at least three years prior to requesting special assessment, or the owner must demonstrate that the land was used for that purpose for 3 years prior to applying..

Wildlife must consist of at least one 20-acre tract and can not be over 100 acres in one county. The land must have been owned by a qualifying owner for five years prior to applying.

When a disqualifying event occurs the deferred taxes for three years will be due & payable and the current year will reflect no use value.

For a copy of the application and statutes go online to:

<http://www.dor.state.nc.us/publications/property.htm>

Gaston County Tax Department



Physical Address

128 West Main Avenue
Gastonia, N.C.

Mailing Address

P.O. Box 1578
Gastonia, N.C. 28053
Attn: Present Use Value

Phone

704-810-5836
704-810-5809

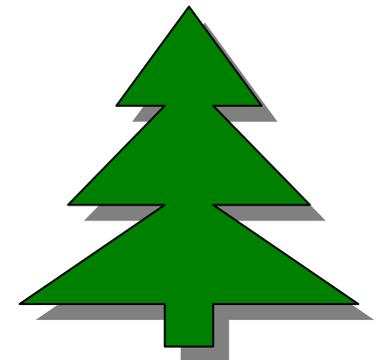
Website

www.gastongov.com

PRESENT USE VALUE

AGRICULTURAL/AQUACULTURE
HORTICULTURAL
FORESTLAND

WILDLIFE CONSERVATION



Present Use Value

Present Use Value (PUV) is the value of land in its current use as agricultural land, horticultural land, and forestland or based solely on its ability to produce income and assuming an average level of management.

Property that qualifies for present use value classification is assessed at its present use value rather than its market value. Present use value is usually much less than market value and qualifying tracts assessed at this lower value. The tax office also maintains a market value for the land, and the difference between the market value and the present use value is maintained in the tax assessment records as **deferred taxes**. When the land becomes disqualified from present use value, the deferred taxes for the current year and the three previous years with interest will become due and payable.

Following is a brief overview of the major points of the Present Use Value program

I. Three classifications

There are three separate categories of land that may qualify for Present Use Value classification:

Agricultural/Aquaculture Land
Horticultural Land
Forestland

Wildlife Conservation is not a part of Present Use although some of the same rules apply.

Agricultural Land

Agricultural land is land that is actively engaged in the commercial production of growing crops, plants, or animals. Examples include soybeans, grains, tobacco, cotton, peanuts, corn and cattle. The land is used to support a crop, or animal unit. Agricultural land with 20 acres or more of woodland must have a sound management plan. For agriculture land used as a farm for *aquatic species* the tract must meet the income requirement for agriculture land and must consist of five acres in actual production or produce at least 20,000 pounds of aquatic species for commercial sale annually, regardless of acreage.

Aquaculture

Aquaculture is the business of farming aquatic plants and animals. In North Carolina, farmers grow trout, catfish, hybrid striped bass, crawfish, ornamental fish, baitfish, clams, and oysters.

For agriculture land used as a farm for *aquatic species* the tract must meet the income requirement for agriculture land and must consist of five acres in actual production or produce at least 20,000 pounds of aquatic species for commercial sale annually, regardless of acreage.

Horticultural Land

Horticultural land is land that is actively engaged in the commercial production of growing fruits, vegetables, nursery products, or floral products.

Examples include apples, peaches, strawberries, sod, shrubs, greenhouse plants, and evergreens intended for use as Christmas trees.

Forestry

Forestland is land that is actively engaged in the commercial growing of trees under a sound management plan.

II. Four Tests

There are four tests that agricultural and horticultural land must meet in order to qualify for present use valuation. Forestland only has to meet three tests since the income test is not applied.

Ownership. All three classifications must meet the ownership requirements. Not all types of ownership qualify. The General Assembly has determined the types of ownership that may qualify, and are generally limited to ownership by individuals, trusts, and certain farm related business entities. Please note there is a 4 year ownership requirement unless you are continuing Present Use from the previous owner.

2. Size. All three classifications must meet size requirements. Each qualifying farm unit must have at least one tract that meets the minimum size requirement for the classification being requested by the owner. **Agricultural** requires at least one 10-acre tract in actual production. **Horticulture** requires at least one 5-acre tract in actual production. **Forestland** requires at least one 20-acre tract in production.

A tract may include more than one parcel as long as they are contiguous. Smaller tracts may be included with the qualifying tract under certain conditions.

3. Income. Only agricultural and horticultural classifications must meet the income requirement. Each agricultural and horticultural farm unit must have at least one tract that meets the minimum size requirements and that produced an average gross income of at least \$1,000 per year over the three preceding years. The income must generally be from the sale of agricultural and horticultural products or livestock produced from the land.

Forestland generally produces income only when timber is harvested, and many years may pass between harvests. Therefore, a yearly income is not required for forestland.

4. Sound Management. All three classifications must meet the sound management requirement. Forestland must comply with a written sound management plan for the commercial production of timber. Agricultural and Horticultural classifications can meet sound management requirements by fulfilling one of several possible options.

For a current copy of the North Carolina General Statutes pertaining to Present Use Value Assessment and taxation go to:

<http://www.dor.state.nc.us/downloads/property.html>

A Present-Use Value Program Guide is also available at:

<http://www.dor.state.nc.us/publications/property.htm>