



Compliance Review Form for Agriculture, Horticulture, and Forestry Present-Use Value Assessment

(G.S. 105-277-2 through G.S. 105-277.7)

County of Craven, NC

Review Date

| | | |
|--------------------------|-------------------|-------------------|
| Full Name of Owner(s) | | |
| | | |
| Mailing Address of Owner | | |
| | | |
| City | State | Zip Code |
| | | |
| Cell Phone Number | Home Phone Number | Work Phone Number |
| | | |
| Email Address | | |
| | | |

Instructions:

Compliance Review Form Submission Deadline: This form must be returned within **60 days** of the date shown in the cover letter accompanying this form which will be the due date of: _____

Where to Submit Form: The Compliance Review Form must be submitted to the Craven County Tax Office, Appraisal Division, 226 Pollock Street, New Bern, NC 28560

The form may be submitted in person or by mail.

This review is for: (check all that apply)

AGRICULTURE (Includes Aquaculture)

HORTICULTURAL

FORESTRY

Enter the Parcel Identification Number, acreage breakdown, and acreage total for each tax parcel:

| PARCEL ID | OPEN LAND in Production | OPEN LAND not in Production | WOOD-LAND | WASTE LAND | CRP or "Conservation Reserve Program" LAND | HOME-SITE | OTHER (Describe in Comments) | TOTAL ACRES |
|-----------|-------------------------|-----------------------------|-----------|------------|--|-----------|------------------------------|-------------|
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Comments: _____

YES NO Does the owner(s) listed above own property in other counties that is also in present-use value and is within 50 miles of the property? If YES, list the counties and parcel identification number(s) below:

County: Parcel ID:

IMPORTANT!

AGRICULTURE and HORTICULTURE tracts with LESS than 20 acres of woodland generally need to complete PARTS 1, 2, and 4.
 AGRICULTURE and HORTICULTURE tracts with MORE than 20 acres of woodland generally need to complete PARTS 1, 2, 3, and 4.
 FORESTRY tracts need to complete PARTS 1, 3 and 4.

Please contact the Appraisal Division at 252-636-6640, if you have questions about which parts should be completed.

Part 1. Ownership

On what date did the applicant become the owner of the property? **DATE:**

If owned less than four full years on January 1, provide: **NAME OF PREVIOUS OWNER:**

How the current owner is/was related to the previous owner:

Yes No Did one of the owners reside on the property on January 1 of the year for which this review is made?

If **YES**, provide name of resident:

Yes No Are any of the acres leased out to a farmer? If **YES**, indicate: Number of acres leased out:

Name of farmer leasing the land: Phone:

Choose the legal form of ownership from the "A-E" selection shown below, and answer the questions, if any for that ownership type:

- A. One Individual.** **B. Husband and Wife.** (as tenants by the entirety)

C. Business Entity. (Circle one: Corporation, Limited Liability Company, Partnership) List all the direct shareholders, members or partners of the business entity and their farming activities:

| | | | |
|---------|----------------------|---------------------|----------------------|
| Member: | <input type="text"/> | Farming Activities: | <input type="text"/> |
| Member: | <input type="text"/> | Farming Activities: | <input type="text"/> |
| Member: | <input type="text"/> | Farming Activities: | <input type="text"/> |
| Member: | <input type="text"/> | Farming Activities: | <input type="text"/> |

Yes No Are any of the direct shareholders, members or partners either a business entity or trust (i.e. not an individual)? If **YES**, you must attach a breakdown of those business entities or trusts until you reach the individual level of ownership interest and you must describe those individuals' farming activities.

Yes No Once you have reached the individual level of ownership interest, are all the individuals relatives of each other? (See G.S. 105-277.2(5a) for the definition of relative.)

State the principal business of the business entity:

D. Trust. List the trustee(s), name of the trust and all of the beneficiaries of the trust:

| | | | |
|--------------------|----------------------|-----------------------|----------------------|
| Trustee(s): | <input type="text"/> | Name of Trust: | <input type="text"/> |
| Beneficiary: | <input type="text"/> | Farming Activities: | <input type="text"/> |
| Beneficiary: | <input type="text"/> | Farming Activities: | <input type="text"/> |
| Beneficiary: | <input type="text"/> | Farming Activities: | <input type="text"/> |
| Beneficiary: | <input type="text"/> | Farming Activities: | <input type="text"/> |

Yes No Are any of the beneficiaries either a business entity or trust (i.e. not an individual)? If **YES**, you must attach a breakdown of those business entities or trusts until you reach the individual level of ownership interest and you must describe those individuals' farming activities.

Yes No Once you have reached the individual level of ownership interest, are all of the beneficiaries either the trust's creator or relatives of the creator? (See G.S. 105-277-2(5a) for the definition of relative.)

E. Tenants in Common. List the tenants and their percentage of ownership (round to the nearest 0.1%):

| | | | | | |
|--------|----------------------|---|--------|----------------------|---|
| Owner: | <input type="text"/> | % | Owner: | <input type="text"/> | % |
| Owner: | <input type="text"/> | % | Owner: | <input type="text"/> | % |

Yes No Are any of the tenants either a business entity or trust? If **YES**, you must make a copy of this page for each business entity or trust. You must complete the business entity section only or trust section only for each tenant, as appropriate, labeling each copy with the name of the business entity or trust.

Part 2. Agriculture and Horticulture

For the past three (3) years and for each individual tax parcel within the farm unit, enter the agricultural or horticultural products actually produced on the land and the **GROSS INCOME** from the sale of the products, including livestock, poultry, and aquatic species. **INCOME INFORMATION IS SUBJECT TO VERIFICATION.**

If payments are received from any governmental soil conservation or land retirement program, indicate the acres and the amount of income in the table below. Provide the name of the product in the Product column.

Do NOT include income that is received from the rental of land. Income MUST be from the sale of the products.

| Parcel ID | ONE YEAR AGO—20__ | | | TWO YEARS AGO—20__ | | | THREE YEARS AGO—20__ | | |
|-----------|-------------------|-------|--------|--------------------|-------|--------|----------------------|-------|--------|
| | Product | Acres | Income | Product | Acres | Income | Product | Acres | Income |
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| | Totals | | | Totals | | | Totals | | |
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| | | | | | | | | | |
| | Totals | | | Totals | | | Totals | | |

Yes No If this form covers a horticultural tract used to grow **Christmas trees**, has a written management plan been prepared? If **YES**, attach a copy. If **NO**, attach a full explanation of your operation that contains at least the following: year each tract was planted, gross income from each tract, site management practices, number of trees per acre, and expected date of harvesting for each tract.

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 the review is being conducted.

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 located 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 (clear cut, seed tree, shelter wood, 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 OF OWNER—I (we) the undersigned declare under penalties of law that this form 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 loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Print Name of Owner (All tenants of a tenancy in common must sign.)

Signature

Date

Print Name of Owner (All tenants of a tenancy in common must sign.)

Signature

Date

Print Name of Owner (All tenants of a tenancy in common must sign.)

Signature

Date

Print Name of Owner (All tenants of a tenancy in common must sign.)

Signature

Date

Print Name of Owner (All tenants of a tenancy in common must sign.)

Signature

Date

The Tax Administrator's Office may contact you for additional information after reviewing this form.

FOR OFFICE USE ONLY: APPROVED DENIED BY: _____ REASON FOR DENIAL: _____