

## Wildlife Conservation

The land must be managed under a written wildlife habitat conservation agreement with the North Carolina Wildlife Resources Commission.

### Ownership

- Qualifying ownership is limited to individuals, family trusts, and family business entities.
- The land must have been owned by the qualifying owner for the previous five years.

### Size

- Requires at least 20 contiguous acres.

### Sound Management

- Requires that land be managed under a written habitat conservation agreement.

## Compliance Review

The tax assessor must annually review at least one-eighth of the properties in present-use value, in order to verify that those properties continue to qualify for present-use value classification.

The statutes do not prevent a more frequent review of properties, and some counties that are on a more frequent reappraisal cycle have chosen to review all properties within a shorter cycle.

The period of the review process is based on the average of the three preceding years.

## Application

### Initial Application

- Must be filed during the regular listing period, **January 1—January 31.**

### Application Due to Transfer

- Must be filed within **60 days** of the date of the property transfer.

## Disqualification

Failure to meet the requirements will result in removal from the program, and, in most instances, the billing of the deferred taxes for the year of the disqualification and the three previous years with interest.

**If you have further questions please contact us using the information below.**

**Jackson County Tax Administration  
401 Grindstaff Cove Road, Suite 132  
Sylva, NC 28779  
(828) 586-7544  
[www.jacksonnc.org](http://www.jacksonnc.org)**



## Present-Use Value Deferment Program

A deferred tax program available to landowners of agricultural, horticultural, forestry & wildlife conservation acreage



## About

Effective January 1, 1974, the General Assembly enacted a voluntary program that allows certain agricultural land, horticultural land and forestland to be appraised at its present-use value.

Generally, all property in North Carolina is valued at its market value, which is the estimated price at which property would change hands between a willing buyer and a willing seller, neither being under compulsion to buy or sell, and both having reasonable knowledge of the various potential uses of the property.

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

## Ownership Requirements

At the time of application, the owner must reside on the land, or have owned the land for the four full years preceding January 1 of the year the application is made, unless the owner already has another tract of land in the program.

The only exception to this is property that is already in the program that has been transferred by a relative to a lineal decedent or ancestor who is continuing to maintain the program requirements.

There are additional ownership requirements for business entities and trusts.

## Deferred

The present-use value program is a deferral program, not an exemption. The difference between the market value and the present-use value is the deferred value. When the land become disqualified, the deferred taxes for the current year and the three previous years with accrued interest, become due and payable.

**Deferred taxes are a lien on your property.**

## Horticultural Land

**Horticultural land is land that is actively engaged in the commercial production or growing of fruits, vegetables, nursery products, or floral products. Example of horticultural products include apples, peaches, strawberries, pecans, sod, shrubs, greenhouse plants, and evergreens intended for use as Christmas trees.**

### Ownership

- Qualifying ownership is limited to individuals, certain trusts, and certain farming related business entities.

### Size

- Requires at least one 5-acre tract in actual production.

### Sound Management

- Requires that land be used in a manner that maximizes the return from the land.

### Income

- Requires that at least one tract generate \$3,000 average gross income over the three preceding years. The income must be from the sale of horticultural products produced from the land. In lieu of gross income requirement for evergreens intended for use as Christmas trees.

## Agricultural Land

**Agricultural land is land that is actively engaged in the commercial production of growing crops, plants, or animals. Examples of agricultural products include soybeans, grains, tobacco, cotton, peanuts, corn, horses, cattle, and aquaculture.**

### Ownership

- Qualifying ownership is limited to individuals, certain trusts, and certain farming related business entities.

### Size

- Requires at least one 10-acre tract in actual production.

### Sound Management

- Requires that land be used in a manner that maximizes the return from the land.

### Income

- Requires that at least one tract generate \$3,000 average gross income over the three preceding years. The income must be from the sale of agricultural products produced from the land.

## Forestland

**Forestland is land that is actively engaged in the commercial growing of trees.**

### Ownership

- Qualifying ownership is limited to individuals, certain trusts, and certain farming related business entities.

### Size

- Requires at least one 20-acre tract in actual production.

### Sound Management

- Requires that land comply with a written plan.

### Income

- No income requirement.