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Application for Agriculture, Horticulture, and Forestry Present-Use Value Assessment

(G.S. 105-277.2 through G.S. 105-277.7)

County of Rutherford, NCTax Year 2016

Full Name of Owner(s)

Cheryl Jean Taylor

Mailing Address of Owner

1706 Grassy Knob Rd

City

Rutherfordton

State

Zip Code

NC28139

Home Telephone Number

Work Telephone Number

Ext.

Cell Phone Number

Instructions

Application Deadline: This application must be filed during the regular listing period, or within 30 days of a notice of a change in valuation, or within 60 days of a transfer of the land.

Where to Submit Application: Submit this application to the county tax assessor where this property is located. County tax assessor addresses and telephone numbers can be found online at: www.dornc.com/downloads/CountyList.pdf. DO NOT submit this application to the North Carolina Department of Revenue.

- Office Use Only:

This application is for: (check all that apply)

☐ **AGRICULTURE** (includes Aquaculture)

☐ **HORTICULTURE**
☒ **FORESTRY**

Enter the Parcel Identification Number, acreage breakdown, and acreage total for each tax parcel included in this application:

PARCEL ID	OPEN LAND in Production	OPEN LAND not in Production	WOOD LAND	WASTE LAND	CRP LAND	HOME SITE	OTHER (Describe in Comments)	TOTAL ACRES
<u>16-47687</u>	<u>8.98</u>		<u>40.53</u>			<u>1.0</u>	<u>3.10</u>	<u>53.61</u>

Comments: 3.10 Pond

Yes ☒ No ☐

Does the applicant own property in other counties that is also in present-use value and is within 50 miles of this property? If YES, list the county or counties and parcel identification number(s):

County:

Parcel ID:

County:

Parcel ID:

IMPORTANT!

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

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

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

ADDITIONALLY, applications for CONTINUED USE of existing present-use value classification need to complete PART 5.

Please contact the Tax Assessor's office 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: April 16, 2010

If owned less than four full years on January 1, provide: Name of Previous Owner:

How the Applicant is Related to the Previous Owner:

☒ Yes ☐ No Did one of the applicants reside on the property on January 1 of the year for which this application is made?

If YES, provide name of resident: Cheryl Taylor

☒ 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 "a - e" below, and answer the questions, if any, for that ownership:

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:	Farming Activities:
Member:	Farming Activities:
Member:	Farming Activities:
Member:	Farming Activities:

☒ 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 of 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:

Trustee(s):	Name of trust:
Beneficiary:	Farming Activities:
Beneficiary:	Farming Activities:
Beneficiary:	Farming Activities:
Beneficiary:	Farming Activities:

☒ 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 individual's 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	%	Owner	%
Owner	%	Owner	%

☒ 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.

The Tax Assessor may contact you for additional information after reviewing this application.

Do not include income received from the rental of the land. Income must be from the sale of the product.

If this application covers an aquatic species farming operation, enter the total pounds produced for commercial sale annually for the last three years: Year 20 lbs. Year 20 lbs. Year 20 lbs.

Part 3. Forestry

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.

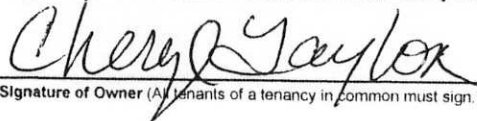
Key elements in a written plan for a sound forestland management program are listed below:

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 (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 APPLICANT—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 loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.


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

Title

Date

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

Title

Date

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

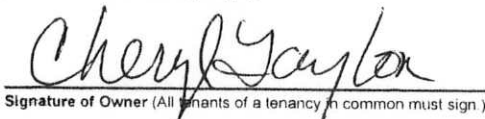
Title

Date

Part 5. Continued Use *(Complete only if the property is currently in Present-Use Value and you are applying for immediate eligibility under the Continued Use exception. See G.S. 105-277.2(b2)(1) for full details.)*

- I certify:
1. The property is currently in Present-Use Value.
 2. I intend to continue the current use of the land under which it currently qualifies.
 3. I understand I will be responsible for all deferred taxes due because of any disqualification.
 4. I ACCEPT FULL LIABILITY FOR ANY EXISTING DEFERRED TAXES.

Note: If the property is currently in Present-Use Value and liability is not accepted, the full amount of the deferred taxes will typically be due in the name of the grantor immediately. Liability need not be accepted and no deferred taxes are due for qualifying transfers pursuant to G.S. 105-277.3(b) and (b1). For example, liability does not need to be accepted for qualifying transfers to relatives. However, any deferred taxes existing at the time of transfer will remain a lien on the property. Owners already receiving Present-Use Value on properties not included in this application may wish to review the alternative provisions of G.S. 105-277.3(b2)(2).


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

Title

Date

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

Title

Date

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

Title

Date

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



Steven W. Troxler
Commissioner

North Carolina Department of Agriculture
and Consumer Services
N.C. Forest Service



Wib L. Owen
Assistant Commissioner
State Forester

North Carolina Forest Service
District 12
1933 Mountain Island Hwy
Mount Holly, NC 28120

December 14, 2016

Rutherford County
Cheryl Taylor

Cheryl Taylor
1706 Grassy Knob Rd
Rutherfordton, NC 28139

MAR 13 2017 PM 2:05

Dear Mrs. Taylor

We cannot accept payment for your Forest Management Plan until after the plan is complete. I am sorry for the delay in getting to your property but we have been very busy with all the wildfires this fall. We should be able to get out to your property sometime after the first of the year. After we complete your plan you will receive an invoice with instructions on payment.

Thank you for helping to keep North Carolina a beautiful place to live and work. Your interest in sound forest management is to be commended. If you have any questions or concerns, please feel free to contact County Ranger Doug Thompson or myself at 828-286-9201.

Sincerely;

James W. Bentley III
Assistant County Ranger

Enclosed: Check #1535

CASH ON THE FACE OF CHECKS AND OTHER FEATURES LISTED BELOW INDICATE NO IMPERFECT COPYING

Cheryl Jean Taylor
1706 Grassy Knob Road
Rutherfordton, NC 28139

UNITED COMMUNITY BANK
66-1167/531

1535

Nov 9, 16

PAY TO THE
ORDER OF

NC Forest Service

\$ 270 ⁰⁰/₁₀₀

Two hundred and seventy dollars

DOLLARS

project # 11996

Cheryl Jean Taylor

REDACTED