



## Keever Deferred Tax Appeal

# Roll back of deferred taxes

## Rollback History

Deferred Bill: 0000007526-2014-2014-0070-00

Owner Name: KEEVER, HAROLD ODEAN

Physical Address: 140 US 64 HWY RUTHERFORDTON, NC

Rollback #	Acreage	Rollback Date	New Parcels	Rollback Value	Rollback Taxes	Current Due	Reversal Date / OPID
106	7.55	7/25/2017		\$50,100.00	\$354.21	\$414.43	

## Rollback Detail

Create Date / OPID: 7/25/2017 / SLAVENDER  
Books of Maps Year:  
Books of Maps Page:  
Reversal Date / OPID:

Rollback Reason: NOT ENOUGH ACREAGE IN THIS OWNERSHIP  
Deed Book: 1124  
Deed Page: 517

Deferred Bill #	Deferred Value	Current Residual Deferred Value	Rollback Bill #	Rollback Value	Rollback Taxes	Current Due
0000007526-2014-2014-0070-00 DEFLND	\$24,200.00	\$7,500.00	0000007526-2017-2014-0070-00 REG	\$16,700.00	\$118.07	\$148.77
0000007526-2015-2015-0070-00 DEFLND	\$24,200.00	\$7,500.00	0000007526-2017-2015-0070-00 REG	\$16,700.00	\$118.07	\$138.14
0000007526-2016-2016-0070-00 DEFLND	\$24,200.00	\$7,500.00	0000007526-2017-2016-0070-00 REG	\$16,700.00	\$118.07	\$127.52
Total:				\$50,100.00	\$354.21	\$414.43

[New Parcel/Owner/PIN Detail](#)

[View Calculation Worksheet](#)

[Reverse Rollback](#)

[Print Deferred Stmt](#)

☐ All Notes ☒ Notes ☒ Logs ☒ Documents [Refresh](#)

## Add Note

☐ Temporary  
☒ Permanent

Class: ALL

[Add](#)

TYPE NOTE HERE...

## Year For: 2017

7/25/2017 11:48:19 AM

Updated By: SLAVENDER  
Entity: ROLLBACK

7.55 ACRES SPLIT FROM ANCESTOR PARCEL 1634659 AND RETAINED BY CURRENT OWNER AFTER SALE OF 119.37 ACRES MERGED FROM ANCESTORS 1630189, 616258, 1634659 TO KENNETH P RAMSEY. NOT ENOUGH ACREAGE TO REMAIN IN PRESENT USE PROGRAM.

CURRENT OWNER = HAROLD ODEAN KEEVER  
NEW TAXPIN = 1651734

[Edit](#)

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# Parcel History

## Parents and Children

### Parent Parcel # 1 of 3

REID 1630189

PIN	1603-18-4576	Owner	KEEVER, HAROLD ODEAN
Deed (Book & Page)	00016E-00330	Property Description	BM37-189
Document Date	05/09/2016	Location	0 PAINTERS GAP RD
Acres	111.39	Revenue Stamps	

### Parent Parcel # 2 of 3

REID 1634659

PIN	1603-28-8729	Owner	KEEVER, HAROLD ODEAN
Deed (Book & Page)	00016E-00330	Property Description	
Document Date	05/09/2016	Location	0 PINEY KNOB RD
Acres	11.08	Revenue Stamps	

### Parent Parcel # 3 of 3

REID 1651237

PIN	1603-29-3625	Owner	KEEVER, HAROLD ODEAN
Deed (Book & Page)	00016E-00330	Property Description	BM37-45
Document Date	05/09/2016	Location	0 PAINTERS GAP RD
Acres	4.45	Revenue Stamps	

### Child Parcel # 1 of 2

REID 1651733

PIN	1603-08-8583	Owner	RAMSEY, KENNETH P RAMSEY, LISA D
Deed (Book & Page)	001141-00248	Revenue Stamps	\$1,050.00
Document Date	12/20/2016	Property Description	BM37-189
Acres	119.37	Location	0 PAINTERS GAP RD

### Child Parcel # 2 of 2

REID 1651734

PIN	1603-28-9608	Owner	KEEVER, HAROLD ODEAN
Deed (Book & Page)	001124-00517	Revenue Stamps	
Document Date	04/08/2016	Property Description	BM37-189
Acres	7.55	Location	0 PINEY KNOB RD

Tax parcel 1651734 (7.55 acres previously portion of tax parcel 1634659)





# NCGS 105-277.1F

## § 105-277.1F. Uniform provisions for payment of deferred taxes.

- (a) Scope. - This section applies to the following deferred tax programs:
- (1) G.S. 105-275(12), real property owned by a nonprofit corporation held as a protected natural area.
  - (1a) G.S. 105-275(29a), historic district property held as future site of historic structure.
  - (2) G.S. 105-277.1B, the property tax homestead circuit breaker.
  - (2a) **(See note for repeal)** G.S. 105-277.1D, the inventory property tax deferral.
  - (3) G.S. 105-277.4(c), present-use value property.**
  - (4) G.S. 105-277.14, working waterfront property.
  - (4a) G.S. 105-277.15, wildlife conservation land.
  - (4b) G.S. 105-277.15A, site infrastructure land.
  - (5) G.S. 105-278(b), historic property.
  - (6) G.S. 105-278.6(e), nonprofit property held as future site of low- or moderate-income housing.
- (b) Payment. - Taxes deferred on property under a deferral program listed in subsection (a) of this section are due and payable on the day the property loses its eligibility for the deferral program as a result of a disqualifying event. If only a part of property for which taxes are deferred loses its eligibility for deferral, the assessor must determine the amount of deferred taxes that apply to that part and that amount is due and payable. Interest accrues on deferred taxes as if they had been payable on the dates on which they would have originally become due.**
- The tax for the fiscal year that begins in the calendar year in which the deferred taxes are due and payable is computed as if the property had not been classified for that year. A lien for deferred taxes is extinguished when the taxes are paid.
- All or part of the deferred taxes that are not due and payable may be paid to the tax collector at any time without affecting the property's eligibility for deferral. A partial payment is applied first to accrued interest. (2008-35, s. 2.2; 2008-107, s. 28.11(h); 2008-171, s. 2; 2009-308, s. 3; 2011-274, s. 2; 2012-79, s. 1.9; 2013-130, s. 3.)

# NCGS 105-277.3(a)1

## § 105-277.3. Agricultural, horticultural, and forestland - Classifications.

(a) Classes Defined. - The following classes of property are designated special classes of property under authority of Section 2(2) of Article V of the North Carolina Constitution and must be appraised, assessed, and taxed as provided in G.S. 105-277.2 through G.S. 105-277.7.

- (1) Agricultural land. - Individually owned agricultural land consisting of one or more tracts, one of which satisfies the requirements of this subdivision. For agricultural land used as a farm for aquatic species, as defined in G.S. 106-758, the tract must meet the income requirement for agricultural land and must consist of at least five acres in actual production or produce at least 20,000 pounds of aquatic species for commercial sale annually, regardless of acreage. **For all other agricultural land, the tract must meet the income requirement for agricultural land and must consist of at least 10 acres that are in actual production.** Land in actual production includes land under improvements used in the commercial production or growing of crops, plants, or animals.

To meet the income requirement, agricultural land must, for the three years preceding January 1 of the year for which the benefit of this section is claimed, have produced an average gross income of at least one thousand dollars (\$1,000). Gross income includes income from the sale of the agricultural products produced from the land, any payments received under a governmental soil conservation or land retirement program, and the amount paid to the taxpayer during the taxable year pursuant to P.L. 108-357, Title VI, Fair and Equitable Tobacco Reform Act of 2004.

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# NCGS 105-277.4

§ 105-277.4. Agricultural, horticultural and forestland - Application; appraisal at use value; appeal; deferred taxes.

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- (b1) Appeal. - Decisions of the assessor regarding the qualification or appraisal of property under this section may be appealed to the county board of equalization and review or, if that board is not in session, to the board of county commissioners. An appeal must be made within 60 days after the decision of the assessor. If an owner submits additional information to the assessor pursuant to G.S. 105-296(j), the appeal must be made within 60 days after the assessor's decision based on the additional information. Decisions of the county board may be appealed to the Property Tax Commission.
- (c) Deferred Taxes. - Land meeting the conditions for classification under G.S. 105-277.3 must be taxed on the basis of the value of the land for its present use. The difference between the taxes due on the present-use basis and the taxes that would have been payable in the absence of this classification, together with any interest, penalties, or costs that may accrue thereon, are a lien on the real property of the taxpayer as provided in G.S. 105-355(a). The difference in taxes must be carried forward in the records of the taxing unit or units as deferred taxes. The deferred taxes for the preceding three fiscal years are due and payable in accordance with G.S. 105-277.1F when the property loses its eligibility for deferral as a result of a disqualifying event. **A disqualifying event occurs when the land fails to meet any condition or requirement for classification or when an application is not approved.**

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