

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

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SENATE DRS85143-MC-137 (03/15)

Short Title: Modify PUV Application Ag Lands.

(Public)

Sponsors: Senators Jackson, Cook, and Tillman (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED
2 AN ACT TO MODIFY THE PRESENT-USE VALUE PROPERTY TAX DEFERRAL
3 PROGRAM AS IT RELATES TO AGRICULTURAL LAND.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-277.2 reads as rewritten:

6 "§ 105-277.2. **Agricultural, horticultural, and forestland – Definitions.**

7 The following definitions apply in G.S. 105-277.3 through G.S. 105-277.7:

- 8 (1) Agricultural land. – Land that is a part of a farm unit that is actively engaged
9 in the commercial production or growing of crops, plants, or animals under a
10 sound management program. For purposes of this definition, the commercial
11 production or growing of animals includes the rearing, feeding, training,
12 caring, and managing of horses. Agricultural land includes woodland and
13 wasteland that is a part of the farm unit, but the woodland and wasteland
14 included in the unit must be appraised under the use-value schedules as
15 woodland or wasteland. A farm unit may consist of more than one tract of
16 agricultural land, but at least one of the tracts must meet the requirements in
17 G.S. 105-277.3(a)(1), and each tract must be under a sound management
18 program. If the agricultural land includes less than 20 acres of woodland,
19 then the woodland portion is not required to be under a sound management
20 program. Also, woodland is not required to be under a sound management
21 program if it is determined that the highest and best use of the woodland is
22 to diminish wind erosion of adjacent agricultural land, protect water quality
23 of adjacent agricultural land, or serve as buffers for adjacent livestock or
24 poultry operations.

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26 SECTION 2. This act is effective for taxes imposed for taxable years beginning on
27 or after July 1, 2013.



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