

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2015

FILED SENATE  
Mar 26, 2015  
S.B. 592  
PRINCIPAL CLERK

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SENATE DRS35195-MC~~x~~-69 (02/27)

Short Title: Clarify Proof of Eligibility Reqs. for PUV. (Public)

Sponsors: Senator McInnis (Primary Sponsor).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO CLARIFY THE APPLICATION PROCESS FOR PRESENT USE VALUE  
3 LAND.  
4 The General Assembly of North Carolina enacts:  
5 SECTION 1. G.S. 105-277.4(a) reads as rewritten:  
6 "(a) Application. – Property coming within one of the classes defined in G.S. 105-277.3  
7 is eligible for taxation on the basis of the value of the property in its present use if a timely and  
8 proper application is filed with the assessor of the county in which the property is located. The  
9 application shall be on a form prescribed by the Department and made available by the  
10 assessor. The Department shall include on the application a listing of the types of ~~The~~  
11 ~~application must clearly show that the property comes within one of the classes and must also~~  
12 ~~contain any other relevant information that may be required by the assessor to establish proof~~  
13 of eligibility and to properly appraise the property at its present-use value. An initial  
14 application must be filed during the regular listing period of the year for which the benefit of  
15 this classification is first claimed, or within 30 days of the date shown on a notice of a change  
16 in valuation made pursuant to G.S. 105-286 or G.S. 105-287. A new application is not required  
17 to be submitted unless the property is transferred or becomes ineligible for use-value appraisal  
18 because of a change in use or acreage. An application required due to transfer of the land may  
19 be submitted at any time during the calendar year but must be submitted within 60 days of the  
20 date of the property's transfer."  
21 SECTION 2. This act is effective for taxes imposed for taxable years beginning on  
22 or after July 1, 2015.

