



## GENERAL STATUTES COMMISSION

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### MEMORANDUM

**To:** General Statutes Commission  
**From:** David Unwin, Staff Attorney  
**Re:** Items (6), (11), (12), and (13) of Partition Task Force Report  
**Date:** April 4, 2018

This memorandum addresses items (6), (11), (12), and (13) of the Partition Task Force's report to the General Statutes Commission.

#### **Item (6): Attorneys' Fees Incurred for the Common Benefit**

6. Statutory presumption that attorneys' fees incurred for the common benefit of the heirs should be awarded, with the amounts in the discretion of the clerk. Attorneys' fees incurred specifically to oppose other tenants in common with respect to whether there should be partition in kind or by sale should not be awarded against the party opposing, but only chargeable to the clients of the attorney and those tenants in common aligned in interest with those clients. (Second sentence has pros and cons.)

##### A. Current North Carolina Law

G.S. 6-21 provides that in a partition proceeding the court has the discretion to apportion among the parties reasonable attorneys' fees:

#### **§ 6-21. Costs allowed either party or apportioned in discretion of court.**

Costs in the following matters shall be taxed against either party, or apportioned among the parties, in the discretion of the court:

...

(7) All costs and expenses incurred in special proceedings for the division or sale of either real estate or personal property under the Chapter entitled Partition.

...

The word "costs" as the same appears and is used in this section shall be construed to include reasonable attorneys' fees in such amounts as the court shall in its discretion determine and allow: provided that attorneys' fees in actions for alimony shall not be included in the costs as provided herein, but shall be determined and provided for in accordance with G.S. 50-16.4.

##### B. Background on Concept and Application of "Common Benefit"

###### 1. Summary

The Partition Task Force proposes that attorneys' fees "incurred for the common benefit" should be apportioned among all the parties. This "common benefit" concept would exclude attorneys' fees incurred in contesting whether there should be a partition in kind or a partition by sale; these attorneys' fees instead would be apportioned among only the parties who are aligned on that issue. Similarly, Arkansas law provides that

attorneys' fees are apportioned among all the parties, excluding attorneys' fees incurred for the benefit of only one party.

The Partition Task Force preferred the approach above instead of the approach taken by the March 14-15, 2008, Draft of the Uniform Partition of Heirs Property Act ("the Draft"). The Draft limits the application of the "common benefit" concept and provides that attorneys' fees are apportioned among only the parties that did not oppose the partition proceeding. The Draft's approach is consistent with the 2009 Partition Sales Study Committee's proposal to prohibit the assessment of attorneys' fees against a party who opposes the partition proceeding.

## 2. Discussion

Similar to the Partition Task Force's proposal, Arkansas law provides that in a partition proceeding the court shall apportion among the parties the petitioner's attorneys' fees incurred while performing services "which are of common benefit to all parties"; however, this provision excludes attorneys' fees incurred for services which benefit only one party, such as attorneys' fees incurred in contesting a dispute among the parties:

### **§ 18-60-419. Payment of attorney's fees**

(a)(1) In all suits in any of the courts of this state for partition of lands when a judgment is rendered for partition in kind, or a sale and a partition of the proceeds, the court rendering the judgment or decree shall allow a reasonable fee to the attorney bringing the suit.

(2) The attorney's fee shall be taxed as part of the costs in the cause and shall be paid pro rata as the other costs are paid according to the respective interests of the parties to the suit in the lands so partitioned.

(b)(1) When judgment is rendered by a court of this state for partition of realty in kind, or for the sale of realty and partition of the proceeds of the sale, the court in assessing a reasonable fee to be allowed the attorney bringing the action shall consider only those services performed by the attorney requesting a fee *which are of common benefit to all parties*.

(2) The court shall assess no fee for services which benefit only one (1) party, such as services necessary for the preparation and trial of contested issues of title or services for which payment has been made by the agreement of the parties.

(c) In no event shall a fee so assessed and taxed as costs exceed forty thousand dollars (\$40,000) in total compensation and costs.

(d) In no event shall a fee be awarded when the trial court shall determine that the attorney seeking the allowance of a fee has an interest in the subject matter property.

(e) Subsections (b)-(d) of this section shall not be construed as limiting the amount of any fee charged by an attorney to the attorney's client.

Arkansas Code Annotated § 18-60-419 (emphasis added). Arkansas has a similar provision for costs of court in partition proceedings:

### **§ 18-60-418. Payment of costs**

The costs of the division shall be apportioned among the parties in the ratio of their interests, and the costs arising from any contest of fact or law shall be paid by the party adjudged to be in the wrong.

Arkansas Code Annotated § 18-60-418.

The Arkansas Supreme Court explained the rationale for these statutes:

Justification for these statutes has been found in the importance of painstaking preparation [before] filing of the suit and the necessity for meticulous compliance with procedural requirements thereafter in order to assure that all parties in interest are before the court and that there are no unnecessary impediments to a proper conclusion of the proceeding. These measures obviously inure to the benefit of those owning any share of the property. To require the cotenant who institutes the action to bear more than his proportionate share of this burden is inequitable.

*Johnston v. Smith*, 248 Ark. 929, 933, 454 S.W.2d 649, 652 (1970).

Unlike the approach proposed by the Partition Task Force and provided by Arkansas law, Section 5-501 of the March 14-15, 2008, Draft of the Uniform Partition of Heirs Property Act and the Partition Sales Study Committee's proposed legislation limit the application of the "common benefit" doctrine to only the parties who do not oppose the partition proceeding. Section 5-501 of the Draft provides:

**SECTION 5-501. COURT COSTS AND FEES.**

(a) In the event partition by division of the cotenancy is made, the costs of partition shall be apportioned by the court among all the cotenants. The proportion of the costs assessed against each cotenant shall be a lien upon the share of the cotenancy assigned by the court to the cotenant. If partition by division of the whole or a part of the property cannot be made without great prejudice to the cotenants and a sale of entire estate or any part thereof is ordered, the court shall apportion the costs of sale among all the cotenants. The court shall deduct and withhold from the distributive share of the proceeds of the sale assigned to each cotenant the proportion of the costs assessed against each cotenant.

(b) As used in this section "costs" includes expenses incurred by commissioners, costs of survey, costs of appraisers, expenses incurred by agents or masters appointed by the court to conduct a sale, and other costs incurred in partition by division or in sale which to the court seem just and proper.

(c) The reasonable attorney fees of any party to an action for partition of real property owned under a tenancy in common may be awarded in the court's equitable discretion if these fees were incurred for the common benefit of all of the tenants in common. The reasonableness of an attorney fee award cannot be based in any way on an arbitrary percentage of the value, and the court shall require evidence to be presented of the reasonableness of the fees sought prior to awarding any such fees and the manner in which these fees were incurred for the

common benefit of all of the parties. *No portion of any attorney's fees may be assessed against any party who contests the partition proceeding whether by appearing by court-appointed or privately retained counsel or by appearing pro se.*

See pages 18-19 (emphasis added) [Available at:

[http://www.uniformlaws.org/shared/docs/partition%20of%20heirs%20property/partition\\_draft\\_mar08.pdf](http://www.uniformlaws.org/shared/docs/partition%20of%20heirs%20property/partition_draft_mar08.pdf)

(last accessed February 20, 2018).

In a November 2007 memorandum to the Uniform Partition of Heirs Property Act drafting committee, Professor Thomas Mitchell, the Reporter of the Uniform Act, explained why the "common benefit" doctrine should not apply to parties who oppose a partition sale:

Based largely upon the notion that a party who successfully petitions a court for a partition sale has conferred a benefit upon the group of tenants in common as a whole, a number of states provide that the petitioner's attorney's fees should be allocated amongst all of the co-tenants -- irrespective of whether these non-petitioning co-tenants contested the partition sale request -- and paid out from the proceeds of the sale before the sale proceeds are distributed to the co-owners. In such a contested action, application of the common benefit rule rests upon the notion that the only benefits that are relevant are the supposed economic benefits of a partition sale and that it is irrelevant whether the co-tenant(s) who [r]esisted the petition for a partition sale wanted such an economic benefit even if such a benefit proved to be available.

Thomas W. Mitchell, Memorandum Re: *Overview of Project; Issues for First Meeting*, To: Drafting Committee on Uniform Tenancy in Common Partition Act, Nov. 6, 2007 [Available at: [http://www.uniformlaws.org/shared/docs/partition%20of%20heirs%20property/partition\\_issuesmemo\\_110607.pdf](http://www.uniformlaws.org/shared/docs/partition%20of%20heirs%20property/partition_issuesmemo_110607.pdf)] (last accessed February 20, 2018).

Similarly, the Partition Sales Study Committee proposed legislation, which was not enacted, to prohibit the assessment of attorneys' fees against "a nonpetitioning cotenant who contests the partition or sale of the property by appearing in person before the court":

## **NO ATTORNEYS' FEES CHARGED TO OPPONENTS OF SALE**

**SECTION x.(a)** Article 2 of Chapter 46 of the General Statutes is amended by adding a new section to read:

### **"§ 46-22.2. Attorneys' fees prohibited.**

In a partition proceeding under Articles 1 or 2 of this Chapter, the court shall not assess attorneys' fees against a nonpetitioning cotenant who contests the partition or sale of the property by appearing in person before the court."

**SECTION x.(b)** G.S. 6-21(7) reads as rewritten:

### **"§ 6-21. Costs allowed either party or apportioned in discretion of court.**

Costs in the following matters shall be taxed against either party, or apportioned among the parties, in the discretion of the court:

...

(7) All costs and expenses incurred in special proceedings for the division or sale of either real estate or personal property under the Chapter entitled ~~Partition~~Partition, except as otherwise provided therein.

...

The word "costs" as the same appears and is used in this section shall be construed to include reasonable attorneys' fees in such amounts as the court shall in its discretion determine and allow: provided that attorneys' fees in actions for alimony shall not be included in the costs as provided herein, but shall be determined and provided for in accordance with G.S. 50-16.4."

See pages 15-16 [Available at: <http://ncleg.net/Library/studies/2009/st11848.pdf>] (last accessed February 20, 2018).

The Partition Sales Study Committee based this proposed legislation on the following finding:

There is also a fairness issue in that parties who are opposed to the partition sale are often forced to pay a share of the attorneys' fees of the petitioner who forces the sale. The attorneys' fees are usually awarded by the clerk, in their discretion, from the sale proceeds before the co-tenants are paid their proportional shares from proceeds that are often the result of below market value sales.

See page 8 [Available at: <http://ncleg.net/Library/studies/2009/st11848.pdf>] (last accessed February 20, 2018).

#### **Item (11): Notice and Sale Proceeds**

11. To another docket of the General Statutes Commission the question should be referred of service of process on unknown or unlocatable heirs. Should the sale proceeds of these heirs be sent directly to the Escheat Fund rather than held in the clerk's office? Due process should be observed but distinctions made based on the relative value of the property. If the share of a cotenant is less than a small amount of the tax value, say \$1,000.00, alternative means of notice should be explored. Research the question whether electronic notice on a statewide searchable database should be allowed rather than newspaper publication. These issues affect more than partition proceedings.

##### **A. Notice**

This memorandum addresses the issues of notice and sale proceeds separately below.

##### **1. Current United States and North Carolina Law**

The issue of notice implicates constitutional due process:

An elementary and fundamental requirement of due process in any proceeding which is to be accorded finality is notice *reasonably calculated, under all the circumstances, to apprise interested parties* of the pendency of the action and afford them an opportunity to present their objections. The notice must be of such nature as reasonably to convey the required information . . . and it must afford

a reasonable time for those interested to make their appearance[.] *But if with due regard for the practicalities and peculiarities of the case these conditions are reasonably met the constitutional requirements are satisfied.* The criterion is not the possibility of conceivable injury, but the just and reasonable character of the requirements, having reference to the subject with which the statute deals.

*Mullane v. Central Hanover Bank & Trust Co.*, 339 U.S. 306, 314-15 (1950) (emphasis added and citations and quotation marks omitted).

G.S. 46-6 provides that if a petitioner shows that the petitioner could not ascertain an heir's identity after due diligence, the clerk of superior court shall order notice of the partition proceeding to the unknown heir by publication in "one or more newspapers":

**§ 46-6. Unknown or unlocatable parties; summons, notice, and representation.**

(a) If, upon the filing of a petition for partition, it be made to appear to the court by affidavit or otherwise that there are any persons interested in the premises whose names are unknown to and cannot after due diligence be ascertained by the petitioner, the court shall order notices to be given to all such persons by a publication of the petition, or of the substance thereof, with the order of the court thereon, in one or more newspapers to be designated in the order. The notice by publication shall include a description of the property which includes the street address, if any, or other common designation for the property, if any, and may include the legal description of the property.

....

North Carolina Rule of Civil Procedure 4(k), which governs service of process in *in rem* and *quasi in rem* actions, requires that the petitioner publish the notice once a week for three successive weeks in a newspaper qualified for legal advertising and circulated in the county where the action is pending.

2. Possible Discussion Topics

Any of the following ideas could be applied to real property with a low value or to all real property. In any event, the constitutional requirements of due process will still apply.

i. First-Class Mail

Because a single parcel of real property can be owned by hundreds of heirs, allowing a petitioner to use first-class mail instead of registered or certified mail, return receipt requested, could significantly reduce the petitioner's mailing costs. North Carolina Rule of Civil Procedure 4(j)(1) provides that a party can serve a natural person by registered or certified mail, return receipt requested, or other similar types of delivery:

- (1) Natural Person. – Except as provided in subdivision (2) below, upon a natural person by one of the following:
  - a. By delivering a copy of the summons and of the complaint to the natural person or by leaving copies thereof at the defendant's dwelling house or

usual place of abode with some person of suitable age and discretion then residing therein.

- b. By delivering a copy of the summons and of the complaint to an agent authorized by appointment or by law to be served or to accept service of process or by serving process upon such agent or the party in a manner specified by any statute.
- c. By mailing a copy of the summons and of the complaint, registered or certified mail, return receipt requested, addressed to the party to be served, and delivering to the addressee.
- d. By depositing with a designated delivery service authorized pursuant to 26 U.S.C. § 7502(f)(2) a copy of the summons and complaint, addressed to the party to be served, delivering to the addressee, and obtaining a delivery receipt. As used in this sub-subdivision, "delivery receipt" includes an electronic or facsimile receipt.
- e. By mailing a copy of the summons and of the complaint by signature confirmation as provided by the United States Postal Service, addressed to the party to be served, and delivering to the addressee.

Federal Rule of Bankruptcy Procedure 7004 allows for a plaintiff in a bankruptcy adversary proceeding to serve the summons and complaint on the parties by first-class mail and authorizes nationwide service of process:

#### **Rule 7004. Process; Service of Summons, Complaint**

...

##### **(b) Service by first class mail**

Except as provided in subdivision (h) [service on an insured depository institution], in addition to the methods of service authorized by [Federal Rule of Civil Procedure 4(e)-(j),] service may be made within the United States by first class mail postage prepaid as follows:

(1) Upon an individual other than an infant or incompetent, by mailing a copy of the summons and complaint to the individual's dwelling house or usual place of abode or to the place where the individual regularly conducts a business or profession.

...

##### **(c) Service by publication**

If a party to an adversary proceeding to determine or protect rights in property in the custody of the court cannot be served as provided in [Federal Rule of Civil Procedure 4(e)-(j)] or subdivision (b) of this rule, the court may order the summons and complaint to be served by mailing copies thereof by first class mail, postage prepaid, to the party's last known address, and by at least one publication in such manner and form as the court may direct.

##### **(d) Nationwide service of process**

The summons and complaint and all other process except a subpoena may be served anywhere in the United States.

....

ii. Electronic Notice

Service by publication in a newspaper may be expensive<sup>1</sup> and may not be particularly effective.<sup>2</sup> The Partition Task Force discussed the idea of allowing a petitioner to post notice on an official government website but concluded that it would be premature to pursue this issue.

B. Sale Proceeds of Unknown or Unlocatable Heirs

1. Current North Carolina Law

G.S. 46-34 provides that after the real property has been sold in the partition sale, the clerk of superior court shall order the unknown or unlocatable heirs' shares of the proceeds to be "invested or settled[.]" so that the unknown or unlocatable heirs may later claim their shares:

**§ 46-34. Shares to persons unknown or not sui juris secured.**

When a sale is made under this Chapter, and any party to the proceedings be an infant, non compos mentis, imprisoned, or beyond the limits of the State, or when the name of any tenant in common is not known, it is the duty of the court to decree the share of such party, in the proceeds of sale, to be so invested or settled that the same may be secured to such party or his real representative.

The clerk handles the proceeds either by investing them under G.S. 7A-112 or by depositing them in an interest-bearing account under G.S. 7A-112.1. The clerk assesses fees under G.S. 7A-308.1. The unknown heirs may recover any interest and investment earnings that remain after the clerk assesses fees. *See* G.S. 7A-308.1.

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<sup>1</sup> Below is a table describing the cost of publishing a notice in a newspaper for 3 successive weeks under North Carolina Rule of Civil Procedure 4:

News & Observer	\$800 -\$1,200
N&O community newspapers (e.g. The Cary News, The Chapel Hill News) (each covers 3-4 zipcodes)	\$190-\$250
Charlotte Observer	\$70
Winston-Salem Journal	\$450-\$550
New Bern Sun Journal	\$350-\$450
Wilson Times	\$250-\$400

Please note that this information was obtained in 2016 and that the \$70 figure is not a typographical error.

<sup>2</sup> The Advisory Committee to the Federal Rules of Civil Procedure in their notes to Supplemental Admiralty and Maritime Claims Rule G stated: "Newspaper publication is not a particularly effective means of notice for most potential claimants. Its traditional use is best defended by want of affordable alternatives." Even back in 1950, the U.S. Supreme Court in *Mullane* recognized that "[c]hance alone brings to the attention of even a local resident an advertisement in small type inserted in the back pages of a newspaper, and if he makes his home outside the area of the newspaper's normal circulation the odds that the information will never reach him are large indeed." *See Mullane*, 339 U.S. at 315.



Currently, under the North Carolina Unclaimed Property Act, the clerk transfers the proceeds to the State Treasurer after one year. G.S. 116B-53(c)(12) presumes that "[p]roperty held by a court, government, governmental subdivision, agency, or instrumentality" is abandoned if it remains unclaimed by the apparent owner after one year. With written permission from the State Treasurer, the clerk may transfer the unknown heirs' proceeds before one year. *See* G.S. 116B-69(b); 20 NCAC 08 .0110.

G.S. 116B-6(b) provides that the State Treasurer shall then transfer the proceeds to the Escheat Account:

[T]he Treasurer shall transfer, at least annually, to the Escheat Account all moneys then in the Treasurer's custody received as, or derived from the disposition of, escheated and abandoned property and shall disburse to the State Education Assistance Authority, as provided in G.S. 116B-7, the income derived from the investment of the Escheat Account and the Escheat Fund.

The State Treasurer also prepares a list of the apparent owners of the unclaimed property and distributes it to the Administrative Office of the Courts and causes it to be published in at least two newspapers. G.S. 116B-62(a), (b). Under G.S. 116B-67, an unknown heir can claim the proceeds anytime. The unknown heir, however, cannot recover any interest or investment earnings that accrued while in the State Treasurer's custody. G.S. 116B-64; *see also Rowlette v. State*, 188 N.C. App. 712, 722, 656 S.E.2d 619, 625-26 (holding that the State Treasurer's retention of interest earned on unclaimed property did not amount to an unconstitutional taking because the owners had abandoned the property), *appeal dismissed and disc. review denied*, 362 N.C. 474, 666 S.E.2d 487 (2008).

When an individual contacts the State Treasurer claiming to be an unknown heir, the State Treasurer will not automatically disburse the proceeds to the individual. Instead, the individual will need to seek a determination from the clerk of superior court that the individual is in fact entitled to the proceeds. If the clerk of superior court determines that the individual is entitled to the proceeds, the clerk will notify the State Treasurer and the State Treasurer will disburse the funds either to the clerk or directly to the individual. In other words, the State Treasurer verifies, but does not determine, ownership of the proceeds.<sup>3</sup>

## 2. Possible Discussion Topic

One alternative method of managing the unknown heirs' proceeds is to direct the clerk of superior court to transfer the proceeds to the State Treasurer immediately after the partition sale. However, given that an unknown heir who later claims the proceeds must first seek a determination of ownership from the clerk, this alternative would probably be inefficient.

### **Item (12): Tenancy in Common Agreement Form**

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<sup>3</sup> Telephone conversation on February 15, 2018 with Will Spicer, Legal Specialist at the North Carolina Department of State Treasurer. In an email sent on March 5, 2018, Mr. Spicer reported that, to his knowledge, the State Treasurer does not seek to locate unknown heirs and that the unknown heirs' proceeds are probably listed on the State Treasurer's website under "The Estate of John Smith".

12. Ask the Real Property Section of the NC Bar Association to prepare optional suggested short forms of tenancy in common agreements that clerks of court and legal aid clinics could have available for tenants in common who acquire their interest, whether by will or intestacy.

Floyd Lewis, Revisor of Statutes, contacted Courtney Jones, Legislative Analyst at the North Carolina Bar Association regarding this suggestion. Ms. Jones passed along this suggestion to Frankie Jones, chair of the Real Property Section. Mr. Jones reported that the section's Executive Committee has discussed this suggestion and may be interested in pursuing this idea but that it needs to discuss the idea further to determine the best approach. Ms. Jones said she would keep Mr. Lewis apprised of any further developments.<sup>4</sup>

### **Item (13): Present-Use Value Program**

13. Ask the Commissioner of Agriculture and the North Carolina Association of Assessing Officers the question whether there should be an outreach program to notify property owners who probably qualify for deferred forestry use for tracts of land, where more than 20 contiguous acres are apparently in forest use.

#### **A. Current North Carolina Law**

Under G.S. 105-277.2 through G.S. 105-277.7, agricultural land, horticultural land, and forestland are eligible to be assessed at their present-use value rather than at their market value. The present-use value is usually much less than the market value. The difference between the market value and the present-use value is maintained in the tax assessment records as deferred taxes. If the land loses its eligibility for the present-use value program, the deferred taxes for the current year and the three previous years with accrued interest will usually become due and payable. Present-Use Value Program Guide, North Carolina Department of Revenue, page 1 [Available at: [https://files.nc.gov/ncdor/documents/files/puv\\_program\\_guide\\_2018\\_version.pdf](https://files.nc.gov/ncdor/documents/files/puv_program_guide_2018_version.pdf)] (last accessed February 21, 2018).

#### **B. Current Outreach on Present-Use Value Program**

I spoke with the following three individuals about current outreach and awareness among property owners of the present-use value program.

(1) Jonathan Lanier, Assistant General Counsel at the Department of Agriculture and Consumer Services, said that although the department does not engage in formal outreach to tell property owners about the program, the program comes up organically in conversations between agricultural extension agents and farmers.

(2) Steve Pelfrey, General Counsel at the Property Tax Section of the Department of Revenue, said that the department does not engage in any outreach but that he expects that most farmers are aware of the program given that it was enacted 45 years ago.

(3) Barry New, Technical Development at the North Carolina Forest Service of the Department of Agriculture and Consumer Services, said that the North Carolina Forest Service promotes the present-use value program, among other economic incentives, in its discussions with owners of forestland. He also said that the

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<sup>4</sup> Ms. Jones recently left the North Carolina Bar Association, but she has provided staff with a new contact at the North Carolina Bar Association.

North Carolina Forest Services sometimes engages in targeted outreach to owners of forestland to inform them of the benefits of forestry and that the present-use value program can come up in these conversations.

In summary, departmental contacts have reported that the present-use value program is widely known in the farming and forestry communities.

An Internet search yielded the following information:

Pursuant to G.S. 105-277.4(f), the Department of Revenue has published a thorough "Present-Use Value Program Guide" on its website, available at: <https://www.ncdor.gov/documents/present-use-valuation-program-guide> (last accessed February 21, 2018).

The Department of Agriculture and Consumer Services's "NC Ag Law" website has a description of the present-use value program, available at: [http://www.ncagr.gov/aglaw/present\\_use\\_value.htm](http://www.ncagr.gov/aglaw/present_use_value.htm) (last accessed February 23, 2018).

The North Carolina Forest Service has a description of the present-use value program on its website, available at: [http://ncforestservice.gov/managing\\_your\\_forest/managing\\_presentuse.htm](http://ncforestservice.gov/managing_your_forest/managing_presentuse.htm) (last accessed February 21, 2018).

The North Carolina Cooperative Extension has a description of the present-use value program on its website, available at: <https://content.ces.ncsu.edu/north-carolinas-forestry-present-use-valuation-puv-property-tax-program> (last accessed February 21, 2018).

The following table lists some of the county websites that describe the present-use value program:

County	Website (last accessed February 21, 2018)
Alamance	<a href="https://www.alamance-nc.com/tax/wp-content/uploads/sites/28/2015/01/PUV-Brochure.pdf">https://www.alamance-nc.com/tax/wp-content/uploads/sites/28/2015/01/PUV-Brochure.pdf</a>
Buncombe	<a href="https://www.buncombecounty.org/governing/depts/tax/exempt.aspx">https://www.buncombecounty.org/governing/depts/tax/exempt.aspx</a>
Chatham	<a href="http://www.chathamnc.org/government/departments-programs/tax-office/listing-department/present-use-value-program">http://www.chathamnc.org/government/departments-programs/tax-office/listing-department/present-use-value-program</a>
Gaston	<a href="http://gastongov.com/government/departments/tax_office/real_property/government/departments/tax_office/present_use_programs.php">http://gastongov.com/government/departments/tax_office/real_property/government/departments/tax_office/present_use_programs.php</a>
Iredell	<a href="https://www.co.iredell.nc.us/DocumentCenter/View/3371">https://www.co.iredell.nc.us/DocumentCenter/View/3371</a>
Martin	<a href="http://www.martincountyncgov.com/departments/assessor/PresentUse">http://www.martincountyncgov.com/departments/assessor/PresentUse</a>
Orange	<a href="http://www.orangecountync.gov/departments/tax/present_use_value.php">http://www.orangecountync.gov/departments/tax/present_use_value.php</a>
Wake	<a href="http://www.wakegov.com/tax/realestate/deferredtax/pages/default.aspx">http://www.wakegov.com/tax/realestate/deferredtax/pages/default.aspx</a>