

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 821
HOUSE BILL 1201

AN ACT TO CHANGE THE ELIGIBILITY REQUIREMENTS FOR USE-VALUE
CLASSIFICATION OF AGRICULTURAL LAND.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-277.3 is amended by adding a new subsection to read:

"(c) In addition, property may come within the classification described in subdivision (a)(1) or (2) above, if (1) it was appraised at its present use value pursuant to that section at the time title to the property passed to the present owner, and (2) at the time title to the property passed to the present owner he owned other property classified under subdivision (a)(1) or (2) above. Classification pursuant to this subsection shall not affect any liability for deferred taxes under G.S. 105-277.4(c) if such taxes were otherwise due at the time title passed to the present owner."

Sec. 2. This act shall be effective on January 1, 1984, and shall apply to tax years beginning on or after that date.

In the General Assembly read three times and ratified, this the 19th day of July, 1983.