

GENERAL ASSEMBLY OF NORTH CAROLINA  
1985 SESSION

CHAPTER 518  
SENATE BILL 579

AN ACT TO PROVIDE THAT AN APPLICATION FOR USE VALUE CONTINUE  
IN EFFECT UNTIL THE PROPERTY IS TRANSFERRED OR BECOMES  
OTHERWISE INELIGIBLE FOR USE-VALUE CLASSIFICATION.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-277.4(a) is amended by deleting the last three sentences of that subsection and substituting the following sentences to read:

"An initial application shall be filed during the regular listing period of the year for which the benefit of this classification is first claimed, or within 30 days of the date shown on a notice of a change in valuation made pursuant to G.S. 105-286 or G.S. 105-287. A new application is not required to be submitted unless the property is transferred or becomes ineligible for use-value appraisal because of a change in use or acreage."

Sec. 2. G.S. 105-296 is amended by adding a new subsection to read:

"(j) The assessor shall annually review one eighth of the parcels in the county classified for taxation at present-use value to verify that these parcels qualify for the classification. By this method, the assessor shall review the eligibility of all parcels classified for taxation at present-use value in an eight-year period. The assessor may require the owner of classified property to submit any information needed by the assessor to verify that the property continues to qualify for present-use value taxation."

Sec. 3. No new application for present-use value classification is required to be made in 1984 or 1985 for land classified in 1983 or 1984 for taxation at present-use value unless that land's ownership, use, or acreage has changed, and no deferred taxes are due in 1984 or 1985 on land classified in 1983 or 1984 for taxation at present-use value solely because the owner of the land failed to submit a new application for the land in a reappraisal year, as required by G.S. 105-277.4(a) before its amendment by this act.

Sec. 4. Section 1 of this act is effective upon ratification and applies to taxable years beginning on or after January 1, 1984. Section 2 of this act shall become effective for taxable years beginning on or after January 1, 1986. Section 3 of this act is effective upon ratification.

In the General Assembly read three times and ratified, this the 1st day of July, 1985.