

GENERAL ASSEMBLY OF NORTH CAROLINA  
1987 SESSION

CHAPTER 698  
SENATE BILL 222

AN ACT TO MAKE TECHNICAL CORRECTIONS TO THE PROPERTY TAX  
STATUTES CONCERNING APPRAISAL AT USE VALUE.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-277.2(1), (2), and (3) are amended as follows:

- (1) by inserting between the words "appraised" and "as" in the second sentences of those subdivisions the words "under the use-value schedules"; and
- (2) by deleting the words "minimum size requirement" in the third sentences of those subdivisions and substituting the word "requirements".

Sec. 2. G.S. 105-277.3(a)(1) is amended by rewriting the first sentence of that subdivision to read:

"Individually owned agricultural land consisting of one or more tracts, one of which consists of at least 10 acres that are in actual production and that, for the three years preceding January 1 of the year for which the benefit of this section is claimed, have produced an average gross income of at least one thousand dollars (\$1,000)."

Sec. 3. G.S. 105-277.3(a)(2) is amended by rewriting the first sentence of that subdivision to read:

"Individually owned horticultural land consisting of one or more tracts, one of which consists of at least five acres that are in actual production and that, for the three years preceding January 1 of the year for which the benefit of this section is claimed, have produced an average gross income of at least one thousand dollars (\$1,000)."

Sec. 4. G.S. 105-277.3(a)(3) is rewritten to read:

"(3) Individually owned forestland consisting of one or more tracts, one of which consists of at least 20 acres that are in actual production and are not included in a farm unit."

Sec. 5. G.S. 105-277.3(b) is amended in the last sentence of that subsection by deleting the words "the surviving spouse or children" and substituting the words "a relative of the decedent".

Sec. 6. The first sentence of G.S. 105-277.4(b) is amended by deleting "G.S. 105-277.6(c)" and substituting "G.S. 105-317".

Sec. 7. Chapter 667 of the 1985 Session Laws is amended by inserting a new section between Sections 6.1 and 7 to read:

"Sec. 6.2. If property loses its eligibility for use-value classification because of the amendments made by Section 2 of this act, no deferred taxes are due on the property and the lien for the deferred taxes that would otherwise be payable is extinguished."

Sec. 8. This act is effective upon ratification.

In the General Assembly read three times and ratified this the 30th day of July, 1987.