

**GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2005**

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**SENATE DRS15169-LAz-4 (3/3)**

Short Title: Study Sound Management Program for Forestland. (Public)

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Sponsors: Senator Berger of Rockingham.

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Referred to:

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A BILL TO BE ENTITLED

AN ACT TO REQUIRE THE PROPERTY TAX SUBCOMMITTEE OF THE REVENUE LAWS STUDY COMMITTEE TO STUDY THE SOUND MANAGEMENT PROGRAM FOR FORESTLAND REQUIRED BY THE PRESENT-USE VALUE PROPERTY TAX LAWS.

The General Assembly of North Carolina enacts:

**SECTION 1.** The Property Tax Subcommittee of the Revenue Laws Study Committee shall study the need for providing owners of forestland more flexibility in demonstrating that their forestland is operated under a sound management program as required by G.S. 105-277.3(g) in order to qualify for present-use value property tax status. The Subcommittee shall report its findings and recommendations to the Revenue Laws Study Committee. The Revenue Laws Study Committee shall make an interim report of its findings and recommendations to the 2006 Regular Session of the 2005 General Assembly and shall make a final report of its findings and recommendations to the 2007 General Assembly.

**SECTION 2.** This act is effective when it becomes law.