

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

**H.B. 874**  
**Apr 11, 2013**  
**HOUSE PRINCIPAL CLERK**

H

D

HOUSE DRH10301-MC-175 (04/01)

Short Title: Broaden Agricultural Present Use Value. (Public)

Sponsors: Representatives Ramsey and Fisher (Primary Sponsors).

Referred to:

1 A BILL TO BE ENTITLED  
2 AN ACT TO BROADEN THE AGRICULTURAL PRESENT-USE VALUATION  
3 CLASSIFICATION.

4 The General Assembly of North Carolina enacts:

5 **SECTION 1.** G.S. 105-277.3(a) reads as rewritten:

6 "(a) Classes Defined. – The following classes of property are designated special classes  
7 of property under authority of Section 2(2) of Article V of the North Carolina Constitution and  
8 must be appraised, assessed, and taxed as provided in G.S. 105-277.2 through G.S. 105-277.7.

9 (1) Agricultural land. – Individually owned agricultural land consisting of one  
10 or more tracts, one of which satisfies the requirements of this subdivision.  
11 For agricultural land used as a farm for aquatic species, as defined in  
12 G.S. 106-758, the tract must meet the income requirement for agricultural  
13 land and must consist of at least five acres in actual production or produce at  
14 least 20,000 pounds of aquatic species for commercial sale annually,  
15 regardless of acreage. For all other agricultural land, the tract must meet the  
16 income requirement for agricultural land and must consist of at least ~~10~~five  
17 acres that are in actual production. Land in actual production includes land  
18 under improvements used in the commercial production or growing of crops,  
19 plants, or animals.

20 To meet the income requirement, agricultural land must, for the three  
21 years preceding January 1 of the year for which the benefit of this section is  
22 claimed, have produced an average gross income of at least one thousand  
23 dollars (\$1,000). Gross income includes income from the sale of the  
24 agricultural products produced from the land, any payments received under a  
25 governmental soil conservation or land retirement program, and the amount  
26 paid to the taxpayer during the taxable year pursuant to P.L. 108-357, Title  
27 VI, Fair and Equitable Tobacco Reform Act of 2004.

28 ...."

29 **SECTION 2.** This act becomes effective for taxes imposed for taxable years  
30 beginning on or after July 1, 2013.

