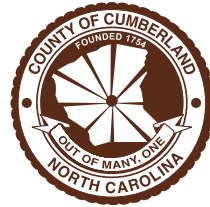


# Wildlife Conservation Land

Wildlife Conservation land must have at least one parcel of land with a minimum of **20 contiguous qualifying acres not to exceed 100 acres** located within the county, which has been owned by the same owner for the previous five years, and the landowner desires to manage it for protected wildlife species or priority wildlife habitats.

The land must be managed under a written wildlife habitat conservation agreement with the NC Wildlife Resources Commission that was in effect as of January 1 of the year for which the benefit of this classification is claimed and that requires that the owner meets all of the following land use requirements:

- Protects an animal species designated by the NC State Wildlife Resources Commission as endangered, threatened, or of special concern, that lives on the land as of January 1
- Conserves a priority animal wildlife habitat such as early succession habitat, small wetlands community, longleaf pine forest, rock outcrop, stream and riparian zone, and bat caves
- The land was classified under GS 105-277.3 when the conservation agreement was signed or owner must demonstrate the owner used the land for a purpose specified in the signed conservation agreement for three years preceding January 1 of the year this classification is claimed



## CUMBERLAND ★ COUNTY ★ NORTH CAROLINA TAX ADMINISTRATION

*If you have further questions or would like an application, please call or write to:*

Cumberland County  
Tax Administration Office  
117 Dick Street, 5<sup>th</sup> Floor  
Fayetteville, NC 28301

(910) 678-7507

[www.co.cumberland.nc.us/tax](http://www.co.cumberland.nc.us/tax)

# Present-Use Value Program

*A Deferred Tax Program Available to Landowners of Agricultural, Horticultural, Forestry & Wildlife Conservation Acreage*



TAX ADMINISTRATION

## In 1974, the North Carolina

**General Assembly** granted county tax offices the ability to value qualifying properties by the present-use value (sometimes referred to as the land-use value), rather than market value. All improvements are taxed at market value.

The present-use value is based on the ability of the land to produce income in its current use as agricultural land, horticultural land, or forestland. Wildlife conservation land was added to the Present-Use Value program in 2010.

These programs are voluntary and an initial application must be filed in the county in which the property is located in, during the annual listing period, from January 1 through January 31.

## Basic Requirements for Qualifying

The basic requirements for Present-Use Value programs are mandated by the General Assembly under NC General Statute 105-277.3 and include specifics such as minimum land size, income, sound management plan, and ownership requirements.

At the time of application, the owner must reside on the land, or have owned the land for four full years preceding January 1 of the year the application is made, unless the owner already has another parcel of land in the program.

The only exception to this is property that is already in the program and has been transferred by a relative to a lineal descendant or ancestor who is continuing to maintain the acreage, income, ownership, and management requirements.

There are additional ownership requirements for business entities and trusts.

## *Taxes in all Present-Use Value programs are deferred, not exempted.*

This means that if a property is accepted into the program and it fails to continue to meet the minimum requirements of use, size, income, or ownership, then the taxes that were deferred for the current year plus three previous years including interest and any applicable penalties will become due.

**NOTE:** Property owners must notify the Tax Administrator's Office of any changes in use, acreage, income or ownership. Failure to submit such notification may result in a 10% penalty of the deferred taxes and interest due.

## Horticultural Land

Horticultural land is required to have at least one parcel of land that has a minimum of **5 acres** in active production of fruit, vegetables, nursery or floral products.

- Must have produced an average income of at least \$1,000 each year for the three years preceding January 1

– **OR** –

- Been used to produce Christmas Trees and meet Department of Revenue income requirements
- Landowner must demonstrate the land is under a sound management program

## Agricultural Land

Agricultural land is required to have at least one parcel of land that has a minimum of **10 acres** in actual production. Production may include such items as: corn, beans, tobacco or livestock; in other words, consumable products.

- Must have produced an average income of at least \$1,000 each year for the three years preceding January 1
- Land in actual production includes land used in commercial production of growing crops, plants or animals under a sound management program
- Income may include any payments received from a government soil conservation or land retirement program

**NOTE:** Horses are not considered agricultural products in this program.

## Forestland

Forestland must have at least one parcel of land which has a minimum of **20 acres** that is actively engaged in the commercial growing of trees under a sound management program. A forestry management plan may be secured through the NC Forest Service or a private forester may be hired to write a management plan for this parcel.

A sound management plan will include such information as:

- The property boundaries
- Types of trees and estimated harvest dates
- Harvest and reforestation techniques

The sound management plan must be provided at the time of the application.