

## DISQUALIFICATION

### Occurs when...

The property fails to meet any condition or requirement for classification.

### Upon Disqualifying...

The taxes become due and payable with any interest and penalties for the preceding three years plus the current year.

## Request applications by:

- **Telephone** (919) 545-8401
- **Office Visit**  
12 East Street, Pittsboro  
Business Hours 8:00-5:00
- **Email**  
[mayra.espinosa@chathamnc.org](mailto:mayra.espinosa@chathamnc.org)
- **Internet Website Address**  
[www.chathamnc.org](http://www.chathamnc.org)
- **Written Request to :**  
Chatham County Tax Assessor  
Attention: Present Use Valuation  
PO BOX 908  
Pittsboro, NC 27312

## COMMENTS

- ▶ Refer to NCGS 105-277.2
- ▶ Participants may be reviewed annually to determine eligibility.
- ▶ The property owner shall notify the Assessor's Office of any changes in the property.

## *Important to Remember*

- January 31 ; Last day to file a timely application
- You must file an Application if you think you qualify.

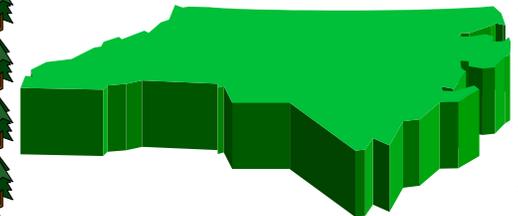


## Land Use Program

North Carolina's

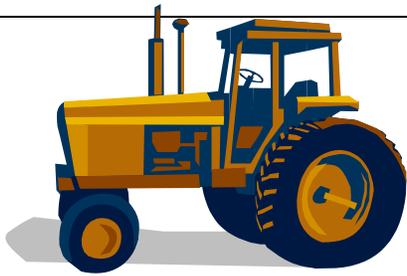
Land Use Program

NCGS 105-277.2



A Deferred Tax Program for  
Agriculture, Horticulture,  
and Forestry.

**Not an Exemption**



## AGRICULTURAL

Land that is part of a farm unit that consists of at least 10 acres in actual production that is actively engaged in the commercial production of growing crops, plants or animals under a sound management program.

### QUALIFICATIONS

- 1.) Ten acres in actual production.
- 2.) Must have owned the property for at least 4 years, live on the property, or have received the property from a relative.
- 3.) Have produced an average income of at least \$1,000 each year for the three years preceding January 1.

### COMMENTS

- ▶ Must have at least 1 qualifying tract.
- ▶ Land in actual production includes land under improvements used in commercial production or growing of crops, plants, or animals.
- ▶ The income must be from the sale of the actual products produced on the land.

## FORESTRY

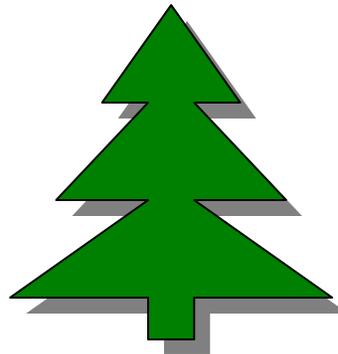
Land that is part of a forest unit that is actively engaged in the commercial growing of trees under a sound management program.

### QUALIFICATIONS

- 1.) Twenty acres in actual production and are not included in a farm unit.
- 2.) Must have owned the property for at least 4 years, live on the property, or have received the property from a relative.
- 3.) Must submit an active Forest Management Plan when filing the application.

### COMMENTS

- ▶ Must have at least 1 qualifying tract.
- ▶ Open land and improvements will be taxed at market value.
- ▶ Forest Management Plan may be provided by the Landowner, Consulting Forester, or the NC Forestry Service.



## HORTICULTURAL

Land that is part of a horticultural unit that is actively engaged in the commercial production or growing of fruits and vegetables or nursery or floral products under a sound management program.

### QUALIFICATIONS

- 1.) Five acres in actual production.
- 2.) Must have owned the property for at least 4 years, live on the property, or have received the property from a relative.
- 3.) For 3 years preceding January 1:
  - A.) Been used to produce Christmas Trees and meet the Department of Revenue income requirements
  - Or
  - B.) Produced an average income of at least \$1,000 per year.

### COMMENTS

- ▶ Must have at least 1 qualifying tract.
- ▶ Improvements will be taxed at Market Value