

# Henderson County Assessor's Office

200 North Grove Street, Suite 102

Hendersonville, NC 28792-2507

Phone: (828) 697-4870

Fax: (828) 697-4578

County Assessor  
Stan C. Duncan  
(828) 697-4870

Assistant Assessor  
Mark Edney, RES  
(828) 697-4518

## AFFIDAVIT FOR CONTINUED ELIGIBILITY FOR USE VALUE

This affidavit is to be used for transactions between non-related owners, who do not meet the definition of relative as defined in G.S 105-277.2, when certain conditions are met. A new application in the name of the new owner must be filed with the County Assessor's Office immediately after recordation of the deed. The liability of deferred taxes assumed by the new owner can be as great as the current year's deferred taxes and the three previous year's deferred taxes with interest. Should the property (or any portion) become ineligible, the new owner will be responsible for those deferred taxes.

G.S. 105-277.3 (b2) provides for the continued eligibility for use value assessment of land involved in a transfer of ownership to a non-related owner if certain conditions are met. The conditions are as follows:

- The land was appraised at its present use value or was eligible for appraisal at its present use value at the time title to the land passed to the new owner.
- At the time title to the land passed to the new owner, the new owner acquires the land, for the purposes of and continues to use the land for the purposes it was classified under G. S. 105-277.3 (a) while under previous ownership.
- If the land qualifies for classification in the hands of the new owner, the new owner becomes liable for the deferred taxes, and the deferred taxes become payable if the land fails to meet any condition or requirement for classification.

**Parcel Identification Number:** \_\_\_\_\_

**Name of Current Owner (Buyer):** \_\_\_\_\_

**Name of Previous Owner (Seller):** \_\_\_\_\_

**Date Of Transfer:** \_\_\_\_\_ **Deed Book:** \_\_\_\_\_ **Page:** \_\_\_\_\_

### Under Penalties Described By Law, I Hereby Affirm:

That to the best of my knowledge and belief this affidavit, including any accompanying statements or documents, is true and complete;

That I have purchased this land for the purposes of and will continue to use this land for the purposes under which it was classified for use value assessment;

That I understand that if the use of the land changes in any way I must inform the County Assessor's Office immediately of such changes;

I am aware that by requesting continued participation in the Present-Use Value assessment program I am assuming full and complete responsibility for any deferred taxes that may become due in the case of a loss of eligibility.

**Current Owner's Signature:** \_\_\_\_\_ **Date** \_\_\_\_\_

**Previous Owner's Signature:** \_\_\_\_\_ **Date** \_\_\_\_\_

**Sworn to and subscribed before me this the** \_\_\_\_\_ **day of** \_\_\_\_\_, 200\_\_\_\_. **(Official Seal)**

**Notary:** \_\_\_\_\_ **My Commission Expires:** \_\_\_\_\_