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Enter the gross income from the sale of timber, actually produced on the land, plus any government payments for the past three years.

(Income information may be subject to verification by audit.)

	GROSS INCOME	GOVERNMENT PAYMENTS
YEAR 2007		
YEAR 2006		
YEAR 2005		

A written forestry management plan must be prepared and attached to this application. This plan must be designed to obtain the greatest net return from the land consistent with its conservation and long term improvement (General Statute 105-277.2(6)).

The North Carolina Forest Service or a Registered Forester must prepare this plan, and this plan must be followed to their recommendations.

OR

A written forest management plan prepared by the landowner must include the following:

- Management and Landowner Objectives – Long range and short-range objectives of owner as appropriate.
- Location – Should include a map or aerial photograph that locates the property described and which also delineates each stand type referenced in the forest management plan for the property.
- Inventory – Should include a detailed description of various stands within the forestry unit. Each stand description should detail the acreage, species, age, size, condition, plus other information describing the soils, water, and fertility.
- Harvest Dates – For each stand, establish a timetable for harvest, with periodic review to reflect current stand conditions.
- Regeneration – Should include an appropriate regeneration plan for each stand when harvested.
- Silviculture Practices – Thinning, disease control, herbicide injections, etc.
- Protection and Maintenance – Road maintenance, boundary lines, prescribed burning, fire breaks, etc.

Every property considered for Present-Use Value must be under a sound management program. A Sound Management Program is a program of production designed to obtain the greatest net return from the land consistent with its conservation and long term improvement.

Per statute a property owner must choose one of the following factors with respect to agricultural land to prove it is operated under a Sound Management Program. Place an **X** next one of the following methods and provide appropriate documentation to prove sound management:

- ____(1) Enrollment in and compliance with an agency-administered and approved farm management plan.
- ____(2) Compliance with a set of best management practices.
- ____(3) Compliance with a minimum gross income per acre test.
- ____(4) Evidence of a net income from the farming operation. (Schedule F Required)
- ____(5) Evidence that farming is the farm operator's principal source of income. (Schedule F Required)
- ____(6) Certification by a recognized forestry agency within the Henderson County that the land is operated under a sound management program.

NOTE: Please sign and date the Affirmation on the following page.

AFFIRMATION:

I (we) the undersigned declare under penalties of law that this application and any attachments hereto have been examined by me (us) and to the best of my (our) knowledge and belief are true and correct. In addition, I (we) also understand that the forest-land tract(s) covered by this application must continue to be actively engaged in the commercial production of timber and must continue to meet the minimum income requirement to remain eligible for use-value assessment and taxation.

Acceptance into this program constitutes an implied contract with Henderson County, where the deferred taxes remain a lien on your property. Any loss in eligibility will result in repayment of the deferred taxes, plus interest, for the statutory period (North Carolina General Statute 105-277.4(c)).

Date

Signature(s) of Owner(s)

THIS SPACE FOR OFFICE USE ONLY

Approved_____ Denied_____ Assessor

Reason For Denial
