



Key Deadlines

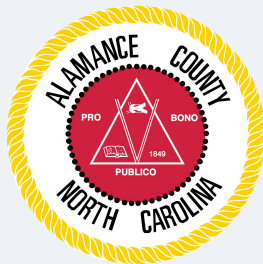
New application	During the January listing period, or within 30 days of the date on a notice of change in value (such as a revaluation notice).
After a transfer	The new owner must apply within 60 days of the date of transfer.
Changes in use	Report any change that could disqualify the land by the close of the next listing period.
Review requests	Return requested records within 60 days of the county's written request.
Appeals	Appeal an eligibility decision within 60 days of the written notice.

How to Apply

1. Get Form AV-5 from our office or website.
2. Attach income records and any management plan.
3. Return it to Tax Administration by the deadline.
4. Keep sales receipts, leases, and plans. The county will ask for them at review.

Helpful Resources

- **N.C. Department of Revenue** — annual Present-Use Value Program Guide and application forms (ncdor.gov)
- **N.C. Forest Service** — forest management plans for landowners (ncagr.gov)
- **N.C. Cooperative Extension, Alamance County Center** — farm management guidance
- **USDA Farm Service Agency** — farm records and conservation program enrollment



Alamance County Tax Administration

Graham, North Carolina

Revaluation in 2027

Alamance County's next general reappraisal takes effect January 1, 2027. Your change-of-value notice opens a **30-day window** to apply for present-use value if you haven't already. Enrolled parcels are appraised at both market value and present-use value.

Good to Know

- **Missed the deadline?** With good cause, the Board of Equalization and Review may approve a late application. Approval applies to the current year only.
- **CRP land** counts as land in production. If land loses eligibility solely because CRP enrollment changed its income, no deferred taxes are due.
- **Requirements can change.** Eligibility rules are set by the General Assembly.

Questions? Contact Us

Alamance County Tax Administration

Real Property / Present-Use Value

124 West Elm Street

Graham, NC 27253

PHONE 336-228-1312

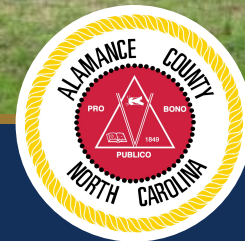
EMAIL tax.help@alamancecountync.gov

WEB tax.alamancecountync.gov

ALAMANCE COUNTY TAX ADMINISTRATION

Present-Use Value

A property tax program for farmers, timber growers & horticulturists



Eligibility Requirements

N.C. General Statutes 105-277.2 through 105-277.7

What Is Present-Use Value?

Present-use value (PUV) is the value of land in its current use as agricultural, horticultural, or forest land, based solely on its ability to produce income. Qualifying land is taxed on this value instead of its market value.

The difference between the two tax amounts is **deferred**, not forgiven. Deferred taxes stay on the county's records as a lien on the land and may become due if the land stops qualifying.

The Three Classes

	Agricultural	Horticultural	Forest
Use	Annual row and field crops or livestock (incl. horses)	Perennial crops, orchards, vineyards, fruits, vegetables, nursery or floral products	Commercial growing of trees for timber
Min. tract in production	10 acres*	5 acres	20 acres
Avg. gross income	\$1,000/yr, prior 3 years	\$1,000/yr, prior 3 years**	None
Management	Any 1 of 6 factors	Any 1 of 6 factors	Written forest plan

* Aquaculture: 5 acres in production or 20,000 lbs. of aquatic species sold annually.

** Christmas trees must meet income standards set by the N.C. Department of Revenue.

Woodland & Wasteland

Woodland and wasteland within a farm or horticultural unit are included in the unit and appraised at woodland or wasteland rates. Woodland under 20 acres does not need its own management plan. Wasteland within a forest unit is included as well.



Ownership Requirements

Land owned by an **individual** must meet **one** of these conditions:

- It is the owner's place of residence.
- It has been owned by the owner or a relative for the four years before January 1 of the year the benefit is claimed.
- When transferred to the owner, it qualified in the hands of a business entity or trust of which the owner was a member or beneficiary.

Land owned by a **business entity** must have been owned by the entity or its members for the prior four years. The entity's principal business must be farming, and all members must be actively engaged in farming or be relatives of someone who is. Land owned by a **trust** must have been owned by the trust or its creator for the prior four years, and beneficiaries must be the creator or the creator's relatives.

Buying or Inheriting PUV Land

A new owner who does not meet the ownership rules can still qualify if **all** of these are true:

- The land was in PUV when title passed.
- The new owner continues the same use.
- The new owner files an application **within 60 days** of the transfer and accepts liability for the deferred taxes.

Land may also qualify when it is added to a unit the new owner already has in PUV and is used for the same purpose.

Income & Sound Management

Gross income includes sales of products from the land, livestock grazing fees, bees and hive products, and government conservation or land-retirement payments, including the federal Conservation Reserve Program (CRP). Crops fed to your own livestock, such as hay for cattle, count at their market value.

Agricultural and horticultural land is under sound management if the owner shows any one of the following:

1. An approved agency farm management plan
2. Compliance with best management practices
3. A minimum gross income per acre
4. Net income from the farm operation
5. Farming is the operator's main source of income
6. Certification by a recognized county agricultural agency

Forestland must follow a written forest management plan for producing and selling forest products.

Farm Units

A unit may include more than one tract. At least one tract must meet the size and income test above, and **every** tract must be under sound management. Multiple tracts must be:

- Under the same ownership
- The same class (agricultural, horticultural, or forest)
- Within 50 miles of a qualifying tract, if located in another county

Staying Eligible

Periodic review. The county reviews every PUV parcel at least once in an eight-year cycle and may request records, including forest plans.

If land no longer qualifies, deferred taxes for the preceding three fiscal years, plus interest, become due. Some exceptions apply, such as qualifying conservation easements.

Unreported changes carry a penalty of 10% of the deferred taxes and interest for each listing period the change goes unreported.