

## PRESENT USE

**Present Use (Farm Use):** The Present Use Program (also known as Farm Use) is a state mandated program designed to give relief to specific landowners for property that is being used for the production of agricultural, horticultural or forestry products. To qualify there is ownership, minimum acreage, income, and sound management requirements. Present use is a deferment not an exemption. **An initial application must be filed during the regular listing period of the year for which the benefit of this classification is first claimed, or within 30 days of the date shown on a notice of a change in valuation made pursuant to G.S. 105-286 or G.S. 105-287.** If your property is in present use and it is no longer in agriculture, horticulture or forestry production, **the tax office must be notified.** Taxes on the difference between the use value and the market value will become due for the current year and up to three prior years, plus interest. If you are uncertain whether your property continues to qualify, or if you have questions, contact the Appraisal Section at (252) 534-4461 or email: [avery.davis@nhcnc.net](mailto:avery.davis@nhcnc.net).