

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1991

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SENATE BILL 147

Short Title: Use Value for Plants in Containers.

(Public)

Sponsors: Senator Speed.

Referred to: Finance.

February 20, 1991

A BILL TO BE ENTITLED

AN ACT TO ALLOW LAND USED TO PRODUCE TREES, SHRUBS, AND PLANTS GROWN IN CONTAINERS TO QUALIFY FOR PRESENT USE VALUE CLASSIFICATION.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-277.3(a) reads as rewritten:

"(a) The following classes of property are hereby designated special classes of property under authority of Article V, Sec. 2(2) of the North Carolina Constitution and shall be appraised, assessed and taxed as hereinafter provided:

(1) Individually owned agricultural land consisting of one or more tracts, one of which consists of at least 10 acres that are in actual production and that, for the three years preceding January 1 of the year for which the benefit of this section is claimed, have produced an average gross income of at least one thousand dollars (\$1,000). Gross income includes income from the sale of the agricultural products produced from the land and any payments received under a governmental soil conservation or land retirement program. Land in actual production includes land under improvements used in the commercial production or growing of crops, plants, or animals.

(2) Individually owned horticultural land consisting of one or more tracts, one of which consists of at least five acres that are in actual production of trees, shrubs, or plants in the ground or grown in containers during one or more stages of their maturing cycle and that, for the three years preceding January 1 of the year for which the benefit of this section is

1 claimed, have produced an average gross income of at least one
2 thousand dollars (\$1,000). Gross income includes income from the sale
3 of the horticultural products produced from the land and any payments
4 received under a governmental soil conservation or land retirement
5 program. Land in actual production includes land under improvements
6 used in the commercial production or growing of fruits or vegetables
7 or nursery or floral products.

8 (3) Individually owned forestland consisting of one or more tracts, one of
9 which consists of at least 20 acres that are in actual production and are
10 not included in a farm unit."

11 Sec. 2. This act is effective for taxes imposed for taxable years beginning on
12 or after July 1, 1991.