



An **untimely AV-56 application** in North Carolina refers to a [Form AV-56](#) (Application for Wildlife Conservation Program) that is filed after the standard deadline.

Here is the breakdown of what that means:

- **The Deadline:** Under NC law, the application for the Wildlife Conservation Program must typically be filed during the regular listing period (usually January 1 through January 31).
- **Definition of Untimely:** Any AV-56 submitted after the last day of the listing period is considered late or "untimely."
- **Consequences:** If an application is filed late, it is generally denied for the current tax year, and the property will not receive the reduced valuation for that year.
- **Exceptions:** Under NC General Statute 105-277.4(a), if an application is late, it *may* be approved for the current year if the applicant can show "good cause" for the failure to file on time, but this is entirely at the discretion of the county board of equalization and review or the board of county commissioners.

If an application is approved as late, it is often effective only for the following tax year, not retroactively, unless specific exceptions apply.