

Ann Clark

From: Kelsey Wagoner
Sent: Monday, August 24, 2020 4:04 PM
To: Ann Clark; Barbara McCoy
Cc: Chris Lambert
Subject: August 31st Commissioners Meeting
Attachments: Untimely PUV Application.pdf

Ann,
Will you please add to the agenda for the August 31st 2020 Commissioners meeting:

Request for Approval of Untimely Present-Use Value Application

I have attached the documents to be included in the commissioners packets. Let me know if you need anything else.

Thanks,

Kelsey Wagoner
Exemption/Exclusion Specialist
Ashe County Tax Administration
(336)846-5569

Pursuant to North Carolina General Statutes Chapter 132, Public Records, this electronic mail message and any attachments hereto, as well as any electronic mail message(s) that might be sent in response to it may be considered public record and as such are subject to request and review by, and disclosure to, third parties.

Application for Agriculture, Horticulture, and Forestry Present-Use Value Assessment

(G.S. 105-277.2 through G.S. 105-277.7)

Received
8/13/2020

County of Ashe

, NC

Tax Year 2020

Full Name of Owner(s)

Kelly M. London & Brandon L. Miller

Mailing Address of Owner

140 Miller Lane

City

West Jefferson

State

NC

Zip Code

28694

Home Telephone Number

828-640-8777

Work Telephone Number

Ext.

Cell Phone Number

828-640-8777

Instructions

Application Deadline: This application must be filed during the regular listing period, or within 30 days of a notice of a change in valuation, or within 60 days of a transfer of the land.

Where to Submit Application: Submit this application to the county tax assessor where this property is located. County tax assessor addresses and telephone numbers can be found online at: <https://www.ncdor.gov/documents/north-carolina-county-assessors-list>. DO NOT submit this application to the North Carolina Department of Revenue.

- Office Use Only:

This application is for: (check all that apply)

AGRICULTURE (Includes Aquaculture)

☒ HORTICULTURE

FORESTRY

Enter the Parcel Identification Number, acreage breakdown, and acreage total for each tax parcel included in this application:

PARCEL ID	OPEN LAND in Production	OPEN LAND not in Production	WOOD LAND	WASTE LAND	CRP LAND	HOME SITE	OTHER (Describe in Comments)	TOTAL ACRES
16178-063	18	38				1		57

Comments:

☐ Yes ☐ No Does the applicant own property in other counties that is also in present-use value and is within 50 miles of this property? If YES, list the county or counties and parcel identification number(s):

County:

Parcel ID:

County:

Parcel ID:

IMPORTANT!

AGRICULTURE and HORTICULTURE applications with LESS than 20 acres of woodland generally need to complete PARTS 1, 2, and 4.

AGRICULTURE and HORTICULTURE applications with MORE than 20 acres of woodland generally need to complete PARTS 1, 2, 3, and 4.

FORESTRY applications need to complete PARTS 1, 3, and 4.

ADDITIONALLY, applications for CONTINUED USE of existing present-use value classification need to complete PART 5.

Please contact the Tax Assessor's office if you have questions about which parts should be completed.

Key elements in a written plan for a sound forestland management program are listed below:

1. Management and Landowner Objectives Statement--Long range and short range objectives of owner(s) as appropriate.
2. Location--Include a map or aerial photograph that locates the property described and also delineates each stand referenced in the "Forest Stand(s) Description/Inventory and Stand Management Recommendations" (item 3 below).
3. Forest Stand(s) Description/Inventory and Stand Management Recommendations--Include a detailed description of various stands within the forestry unit. Each stand description should detail the acreage, species, age, size (tree diameter, basal area, heights), condition (quality and vigor), topography, soils and site index or productivity information. Stand-specific forest management practices needed to sustain productivity, health and vigor must be included with proposed timetable for implementation.
4. Regeneration Harvest Methods and Dates--For each stand, establish a target timetable for harvest of crop trees, specifying the type of regeneration harvest (clear cut, seed tree, shelter wood, or selection regeneration systems as applicable).
5. Regeneration Technique--Should include a sound proposed regeneration plan for each stand when harvest of final crop trees is done. Specify intent to naturally regenerate or plant trees.

NOTE: Forest management plans can and should be updated as forest conditions significantly change (e.g. change in product class mix as the stand matures and grows, storm damage, insect or disease attack, timber harvest (thinning, wildfire). The county will audit plans periodically and, to remain eligible for value treatment, this plan must be implemented.

Part 4. Affirmation

AFFIRMATION OF APPLICANT—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) fully understand that an ineligible transfer of the property or failure to keep the property actively engaged in commercial production under a sound management program will result in the loss of eligibility. I (we) fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature of Owner (All tenants of a tenancy in common must sign)

Title

Date

Signature of Owner (All tenants of a tenancy in common must sign)

Title

Date

Signature of Owner (All tenants of a tenancy in common must sign)

Title

Date

Part 5. Continued Use (Complete only if the property is currently in Present-Use Value and you are applying for immediate eligibility under the Continued Use exception. See G.S. 105-277.3(b2)(1) for full details.)

- I certify:
1. The property is currently in Present-Use Value.
 2. I intend to continue the current use of the land under which it currently qualifies.
 3. I understand I will be responsible for all deferred taxes due because of any disqualification.
 4. I ACCEPT FULL LIABILITY FOR ANY EXISTING DEFERRED TAXES.

Note: If the property is currently in Present-Use Value and liability is not accepted, the full amount of the deferred taxes will typically be due in the name of the grantor immediately. Liability need not be accepted and no deferred taxes are due for qualifying transfers pursuant to G.S. 105-277.3(b) and (b1). For example, liability does not need to be accepted for qualifying transfers to relatives. However, any deferred taxes existing at the time of transfer will remain a lien on the property. Owners already receiving Present-Use Value on properties not included in this application may wish to review the alternative provisions of G.S. 105-277.3(b2)(2).

Kelly M. London
Signature of Owner (All tenants of a tenancy in common must sign)

Title

Date

Paul L. Miller
Signature of Owner (All tenants of a tenancy in common must sign)

Title

Date

Signature of Owner (All tenants of a tenancy in common must sign)

Title

Date

FOR OFFICE USE ONLY ☐ APPROVED ☐ DENIED BY: _____ REASON FOR DENIAL: _____

COPY



Ashe County Tax Administration
PUV / EXCLUSION / EXEMPTION

May 4th, 2020

Kelly M. London & Brandon L. Miller
140 Miller Lane
West Jefferson, NC 28694-7017

RE: PRESENT-USE VALUE ASSESSMENT REVIEW

PARCEL/PARCELS: **16178-063** **57.000 Acres** **Piney Creek Township**

Required by State law parcels classified for taxation at Present-Use Value must be reviewed annually to verify eligibility. After reviewing the above mentioned parcel/parcels that are classified for taxation at Present-Use Value, it has been determined that all or part do not qualify for the classification.

DISQUALIFYING EVENT: Failure to submit a Continued Use application (AV-5)

As a result, deferred taxes have become due and payable.

Please contact me with any further questions or concerns within 15 days of this notice.

Sincerely

A handwritten signature in cursive script that reads "Kelsey Wagoner".

Kelsey Wagoner

150 Government Cir STE 2200
Jefferson, NC 28640
(336) 846-5569
(336) 846-5564 fax
kelseywagoner@ashecountygov.com

COPY



Ashe County Tax Administration
PUV / EXCLUSION / EXEMPTION

March 2nd, 2020

Kelly M. London & Brandon L. Miller
140 Miller Lane
West Jefferson, NC 28694-7017

RE: PRESENT-USE VALUE ASSESSMENT REVIEW

PARCEL/PARCELS: **16178-063** **57.000 Acres** **Piney Creek Township**

Required by State law parcels classified for taxation at Present-Use Value must be reviewed to verify eligibility. After reviewing the above mentioned Parcel/Parcels that are classified for taxation at Present-Use Value, it has been determined that all or part do not qualify for the classification.

DISQUALIFYING EVENT: *Ownership change*

Within 60 days of this notice you must submit the following information requested below to verify that the property continues to qualify for Present-Use Value taxation.

INFORMATION REQUESTED: *Continued use application (AV-5)*

The new owner must file an application for Present-Use value **within 60 days** of the date of transfer (transfers include: any ownership change by deed, will, death including between husband and wife, siblings, and relatives).

Failure to respond within 60 days or if information provided discloses that the property no longer qualifies, the property loses its Present-Use Value classification and the property's deferred taxes become due and payable.

Please contact me with any further questions.

Sincerely

Kelsey Wagoner

150 Government Cir STE 2200
Jefferson, NC 28640
(336) 846-5569
(336) 846-5564 fax
kelseywagoner@ashecountygov.com

Kelsey Wagoner

From: kellylondon <kellylondon@bellsouth.net>
Sent: Thursday, August 13, 2020 2:36 AM
To: Kelsey Wagoner
Subject: Application - Late filing
Attachments: 20200813_022650.jpg; 20200813_022707.jpg; 20200813_022716.jpg; 20200813_022730.jpg

Miss Kelsey,
I'm attaching the signed application, which we have been in communication about.
If you would please reconsider accepting our late application, due to MANY MANY family issues, illnesses & 2 deaths in close proximity, we'd be so thankful.
And we ask that you please reconsider the acceleration of past taxes being due.
As far as we are aware, our daddy had income loss from the farm for the last several years.
If you need a further detailed explanation, I can forward that info back to you.
Please advise and we thank you.
Most kindly,
Kelly Miller London

Sent from my Verizon, Samsung Galaxy smartphone