

APPLICATION

Wildlife Conservation Program

COUNTY: _____

TAX YEAR _____

Before applying, please read the full text of the governing statute at the end of this application.

Full Name of Owner(s): _____

Mailing Address of Owner: _____

Phone Numbers: Home: (____) _____ Work: (____) _____ Cell: (____) _____

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

PARCEL ID	OPEN LAND in Wildlife Conservation	WOODLAND in Wildlife Conservation	OPEN LAND NOT in Wildlife Conservation	WOODLAND NOT in Wildlife Conservation	HOME SITE	OTHER (Describe in Comments)	TOTAL ACRES

Comments: _____

List any other land you own in this county that is also in the wildlife conservation program? Parcel IDs: _____

On what date did you become the owner of the property? **DATE:** _____

You must own the property in one of the four qualifying forms of ownership. Indicate the legal form of ownership of the property. (Note: A business entity is defined as a corporation, limited liability company, general partnership, or limited partnership.)

One Individual **Husband and Wife (Tenants by the Entirety only)** **Family Business Entity** **Family Trust**

If the property is owned by a business entity or trust, answer the two following questions:

YES NO Are any of the members of the business entity or beneficiaries of the trust either a business entity or a trust (i.e. not an individual)? If **YES**, you must attach a complete description of the ownership structure of the business entity or trust which shows the individual level of ownership interest.

YES NO Once you have determined the individual level of ownership interest, are all of the individuals relatives of each other? (See G.S. 105-277.2(5a) at www.ncleg.net for the definition of relative.) List all of the individuals:

- 1. _____ 2. _____ 3. _____
- 4. _____ 5. _____ 6. _____

****You must submit a complete copy of your wildlife habitat conservation agreement with this application.****

AFFIRMATION: I, the undersigned, declare under penalties of law that this application and any attachments are true and correct to the best of my knowledge and belief. I have read the governing exclusion statute. I fully understand that an ineligible transfer of the property or failure to meet the requirements of the wildlife conservation program will result in the loss of eligibility. I fully understand that loss of eligibility will result in removal from the program and the immediate billing of deferred taxes.

Signature(s) of Owner(s): _____ Title: _____ Date: _____

_____ Title: _____ Date: _____

The Tax Assessor may contact you for additional information after reviewing this application.

North Carolina General Statute for Wildlife Conservation Program

G.S. 105-277.15. (Effective for taxes imposed for taxable years beginning on or after July 1, 2010) Taxation of wildlife conservation land.

- (a) Definitions. – The following definitions apply in this section:
- (1) Business entity. – Defined in G.S. 105-277.2.
 - (2) Family business entity. – A business entity whose members are, directly or indirectly, individuals and are relatives. An individual is indirectly a member of a business entity if the individual is a member of a business entity or a beneficiary of a trust that is part of the ownership structure of the business entity.
 - (3) Family trust. – A trust that was created by an individual and whose beneficiaries are, directly or indirectly, individuals who are the creator of the trust or a relative of the creator. An individual is indirectly a beneficiary of a trust if the individual is a beneficiary of another trust or a member of a business entity that has a beneficial interest in the trust.
 - (4) Member. – Defined in G.S. 105-277.2.
 - (5) Relative. – Defined in G.S. 105-277.2.
- (b) Classification. – Wildlife conservation land is designated a special class of property under Article V, Section 2(2) of the North Carolina Constitution and must be appraised, assessed, and taxed in accordance with this section. Wildlife conservation land classified under this section must be appraised and assessed as if it were classified under G.S. 105-277.3 as agricultural land.
- (c) Requirements. – Land qualifies as wildlife conservation land if it meets the following size, ownership, and use requirements:
- (1) Size. – The land must consist of at least 20 contiguous acres.
 - (2) Ownership. – The land must be owned by an individual, a family business entity, or a family trust and must have been owned by the same owner for the previous five years, except as follows:
 - a. If the land is owned by a family business entity, the land meets the ownership requirement if the land was owned by one or more members of the family business entity for the required time.
 - b. If the land is owned by a family trust, the land meets the ownership requirement if the land was owned by one or more beneficiaries of the family trust for the required time.
 - c. If an owner acquires land that was classified as wildlife conservation land under this section when it was acquired and the owner continues to use the land as wildlife conservation land, then the land meets the ownership requirement if the new owner files an application and signs the wildlife habitat conservation agreement in effect for the property within 60 days after acquiring the property.
 - (3) Use. – The land must meet all of the following requirements:
 - a. The land must be managed under a written wildlife habitat conservation agreement with the North Carolina Wildlife Resources Commission that is in effect as of January 1 of the year for which the benefit of this section is claimed and that requires the owner to do one or more of the following:
 1. Protect an animal species that lives on the land and, as of January 1 of the year for which the benefit of this section is claimed, is on a North Carolina protected animal list published by the Commission under G.S. 113-333.
 2. Conserve any of the following priority animal wildlife habitats: longleaf pine forest, early successional habitat, small wetland community, stream and riparian zone, rock outcrop, or bat cave.
 - b. It must have been classified under G.S. 105-277.3 when the wildlife habitat conservation agreement was signed or the owner must demonstrate to both the Wildlife Resources Commission and the assessor that the owner used the land for a purpose specified in the signed wildlife habitat conservation agreement for three years preceding the January 1 of the year for which the benefit of this section is claimed.
- (d) Restrictions. – The following restrictions apply to the classification allowed under this section:
- (1) No more than 100 acres of an owner's land in a county may be classified under this section.
 - (2) Land owned by a business entity is not eligible for classification under this section if the business entity is a corporation whose shares are publicly traded or one of its members is a corporation whose shares are publicly traded.
- (e) Deferred Taxes. – The difference between the taxes that are due on wildlife conservation land classified under this section and that would be due if the land were taxed on the basis of its true value is a lien on the property. The difference in taxes must be carried forward in the records of each taxing unit as deferred taxes. The deferred taxes for the preceding three fiscal years are due and payable in accordance with G.S. 105-277.1F when the land loses its eligibility for deferral as a result of a disqualifying event. A disqualifying event occurs when the property no longer qualifies as wildlife conservation land.
- (f) Exceptions to Payment. – No deferred taxes are due in the following circumstances and the deferred taxes remain a lien on the land:
- (1) When the owner of wildlife conservation land that was previously classified under G.S. 105-277.3 before the wildlife habitat conservation agreement was signed does not transfer the land and the land again becomes eligible for classification under G.S. 105-277.3. In this circumstance, the deferred taxes are payable in accordance with G.S. 105-277.3.
 - (2) When land that is classified under this section is transferred to an owner who signed the wildlife habitat conservation agreement in effect for the land at the time of the transfer and the land remains classified under this section. In this circumstance, the deferred taxes are payable in accordance with this section.
- (g) Exceptions to Payment and Lien. – Notwithstanding subsection (e) of this section, if land loses its eligibility for deferral solely due to one of the following reasons, no deferred taxes are due and the lien for the deferred taxes is extinguished:
- (1) The property is conveyed by gift to a nonprofit organization and qualifies for exclusion from the tax base under G.S. 105-275(12) or G.S. 105-275(29).
 - (2) The property is conveyed by gift to the State, a political subdivision of the State, or the United States.
- (h) Administration. – An owner who applies for the classification allowed under this section must attach a copy of the owner's written wildlife habitat agreement required under subsection (c) of this section. An owner who fails to notify the county assessor when land classified under this section loses its eligibility for classification is subject to a penalty in the amount set in G.S. 105-277.5. (2008-171, s. 1.)