



2019-2020 General Assembly

# SENATE BILL 315: North Carolina Farm Act of 2019-20, Sec. 8: Present Use Value Disqualification Event Notification

**Committee:**  
**Introduced by:**  
**Analysis of:** Sec. 8 of S.L. 2020-18

**Date:** October 12, 2020  
**Prepared by:** Chris Saunders  
Staff Attorney

**OVERVIEW:** *Section 8 of S.L. 2020-18 provides that if a tax assessor determines that a property loses its eligibility for present use value classification for a reason other than failure to file a timely application required due to transfer of the land, the assessor must provide written notice of the decision. The decision may be appealed within 60 days after the date of the written notice. A new appeal to a decision of the assessor regarding the disqualification of property for which notice was received does not have to be submitted for subsequent tax years while the appeal of that disqualifying event is outstanding. When a property's present-use value classification is reinstated upon appeal of the disqualifying event, it is reinstated retroactive to the date the classification was revoked. If the assessor determines during the appeal process that the property has lost its eligibility for present use value classification because of an additional disqualifying event, the assessor must provide written notice of the subsequent disqualification.*

*This section became effective June 12, 2020.*

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