

APPRAISERS MANUAL

VALUATION OF SPECIAL PROPERTIES

MOBILE HOME PARKS

Mobile home parks lend themselves well to classification by inside access roads, density, facilities and general appearance as follows:

- CLASS 1 Narrow, unpaved roads
 High density (Older Park)
 No recreation hall or other facilities
 Generally unattractive appearance

- CLASS 2 Narrow, unpaved roads or broken pavement
 High density (Older Park)
 Deteriorated recreation hall and/or laundry
 No curbing, no street lights
 Many mobile homes without skirts
 Little effort to maintain attractive appearance

- CLASS 3 Average location and design
 Streets paved and in at least fair condition
 Medium density (10-15 sites per acre)
 Adequate laundry and recreation hall
 Lawns trimmed, good general appearance

- CLASS 4 Good location and design
 Streets wide enough for cars to pass
 Curbing and sidewalks
 Streets with street lights and street signs
 Good recreation hall, shuffle board, swimming pool
 Attractive entrance and good general appearance
 (Lawns cut and edged, bushes trimmed)
 Density around 8 sites per acre

- CLASS 5 Excellent location and design
 Attractive entrance
 Wide paved and curbed streets
 Street lights and street signs
 Excellent recreation hall facilities
 Swimming pool, shuffle board, and other leisure time equipment
 Management sponsored activities
 Manicured lawns and trees
 Maximum density of 8 sites per acre

Average rental rate, vacancy rates and operating expenses also correlate highly within these classifications. Therefore, income data need only be gathered from a few mobile home parks to arrive at a reliable income value per space as follows:

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INCOME VALUATION OF A MOBILE HOME PARK

Example

Gross Monthly rent	Gross Annual Rent
\$30/space x 12	\$360.00 / space
Less:	
Vacancy rate as a % of gross @ 10%	36.00
Operating Expenses as a % of gross @ 55%	<u>\$198.00</u>
Net Operating Revenue	\$126.00 / space
Capitalized at the Discount Rate (11%)	<u>\$1145.00</u> / space

INTRODUCTION TO AGRICULTURAL LAND

Although numerous publications are available from which average yields, revenues and expenses can be obtained for use in the valuation of the different agricultural lands, caution and judgments must be given to their use.

The various yield, revenue and expense items from these publications should be checked against the local market to determine if the local market varies significantly from the publication averages. Certain items may be adjusted so values will be correct for local conditions.

Data averaged over a five year period should be used to minimize large fluctuations in agricultural values caused by good and bad years.

Market trends will be monitored in good and bad years. Remember several bad years in a row will not only decrease values due to sagging revenues but, may also indicate an increase in the risk and the capitalization rate.

The following methods of calculating agricultural values are meant to be a guide and generally speaking local conditions in individual counties will require certain of the items to be adjusted.

CITRUS

Citrus groves should be classified by age and variety according to the needs of the county. The total number of acres of citrus and the percentage of the total of each variety should be used to determine the age and variety breakdown that is required.

A suitable guide would be three varieties, oranges, grapefruit and specialty fruits. Oranges would contain orange varieties which sell fresh and processed with no great change in the price paid. Grapefruit generally can include both seedy and seedless because of the relatively small percentage of seedy grapefruit being grown. The specialty fruit categories are for those fruits such as tangerines, temples, murcotts, etc. which are only merchantable fresh and during extremely short seasons. The short season combined with the tremendous drop in prices paid for processed fruit makes the specialty fruits far riskier than oranges or grapefruits.

Yields, revenues, and expenses can be obtained from many sources including U. S. Department of Agriculture, University and Citrus Mutual publications. Generally, yields, revenues and expenses over a period of five or more years will give better results because inequities caused by good and bad seasons will average out.

The net income for the age and yield group given in the reference publications can then be calculated and capitalized to get the income value. If a finer breakdown of values is required than those given by the ages and yields from the reference publications, values between those calculated can be interpolated, i.e. 10 year old orange groves may give a \$1,000 per acre value and 20 year old oranges may give \$2,000 per acre value. By dividing the difference in ages (10 years) into the difference in values, (\$1,000), a value of \$100 per acre for each one year increase in age can be used or, if that breakdown is too awkward to manage, you may desire to add only a 10 year grove to your schedule at \$1,500 per acre.

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FARMLAND

Farmland can be handled with a capitalized income approach similar to citrus.

First the types and number of acres of the predominant crops should be determined. Next, yields, revenues and expenses can be obtained from reference publications to get the net revenues. Since more than one crop may be grown and sold, it may be desirable to take a weighted average of the values based on the average number of acres of each under cultivation.

Soil surveys are very useful for determining what adjustments, if any, should be made to yields based on local soil types and amount.

In some areas large parcels are leased for growing crops. When enough reliable rental data is available, the gross annual rental less any administrative and operating expenses will provide a net revenue which may also be capitalized to derive the income value. Although capitalization will be discussed in the income chapter, it would be well to point out that the risk, illiquidity, and taxes facing any lesser may be considerably different from those faced by an owner operator, yet the overall capitalization rate could be the same.

PASTURE LAND

Pasture land should be valued on capitalized net revenue based on the estimated beef yield for the different pasture classifications. Pasture land has five basic classes as follows:

1. NATIVE OR RANGE PASTURE - raw, unimproved, native pasture used for grazing livestock.
2. SEMI-IMPROVED PASTURE - pasture having some improvements such as webbing, chopping or mowing which increases the grazing capacity of the land but does not include improvements such as seeding or application of fertilizer and lime.
3. IMPROVED PASTURE - land that has been cleared, fertilized, limed, drained (if needed) and seeded or sprigged with grasses such as bahia grass, pangola grass or coastal bermuda which is used for grazing or is harvested as hay or silage.
4. IMPROVED IRRIGATED - clover pasture is similar to improved grass pasture described above. In addition to being seeded to clover, it may be irrigated or have water control.
5. WASTE - (nonproductive) includes acreage in depleted mines, dumps, pits, lakes, ponds, and other nonproductive land.

Publications by the Institute of Agricultural Science, the U. S. Department of Agriculture, the University of North Carolina Food and Resources Economics Department, etc. may be used as guidelines for determining soil capabilities, yields, revenues and expenses for determining the average net income for the different pasture classifications.

Farmland values may be determined by capitalizing net revenues from leases or rentals when sufficient reliable data is available.

TIMBERLAND

Timberland like other agricultural properties lends itself best to a capitalized income approach to value. To determine the net income, yields may be obtained from various timber studies and compared with the local market. Average revenues and expenses may also be determined from these studies which may also require adjustment for local conditions.

If reliable rental or lease data is available, the annual revenues less any expenses which may be incurred may be capitalized as an alternate approach to the income value.

For timber, as in any valuation, the greatest weight should be given to the approach with the most reliable data.

CONSERVATION EASEMENTS

A conservation easement is a voluntary restriction of real property rights in favor of a tax-exempt conservancy organization for

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the purpose of preserving land from development and for future benefit as scenic areas, wildlife habitat, and open space for a sustainable natural environment.

Due to the uniqueness of both land and property ownership, it is necessary to tailor a conservation easement equally as unique. Each conservation easement must be reviewed and analyzed to determine the relinquished rights as well as the allowable exceptions in order to equitably reflect the value for the property.

The Davie County Tax Office, with the support of the North Carolina Department of Revenue - Ad Valorem Tax Division, has decided to consider the issue of conservation easements on an individual case basis working through the appraisal process, notifying the property owner of the results of the assessment and allowing an adequate period of time for both discussion and appeal of the valuation.

All pertinent data that might be shared by either the conservation easement grantor or grantee will be considered by the Davie County Tax Office in the appraisal of any property encumbered by a conservation easement.

Conservation Easement Worksheet

PIN

Recorded:

Book

Page

Grantor*

BI-Tek, LLC

6/7/12

(Owner)

**VALUATION OF 9 - 4
SPECIAL PROPERTIES**

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Grantee* _____ **(Conservancy)**

- The Grantor (Owner) and the Grantee should be found on the first page of the Easement and Declaration.
- **Number of Acres** (Cover Letter of Conservancy or Agency Certification) **Scheduled Relinquished Rights**

Rights	Adjustments%	Percent Good
Right to Build	_____	_____
Right to Harvest Timber	_____	_____
Right to Recreational Use	_____	_____
Right to Farm	_____	_____
Right to Sell	_____	_____
Right to Divide/Subdivide	_____	_____
Total Adjustment		Total % Good

Note: Percent Good is a cumulative multiplicative number. The Total Adjustment is the percentage reduction of the value applicable to the acreage within the easement. The Total Percent Good is the percentage remaining of the value applicable to the acreage within the easement.

Conservation Easement Adjustments can be made as a separate land line entry 7721 code and a note as to the % adjustment for conservation easement in the first available OTHER adjustment line. This will read "CONS EASEMENT" on the highest and best use column on the appraisal card. The "other adjustments and notes section" can be used to detail the percentage of adjustment used for the easement and the acreage can be entered on the card in this line.

APPRAISER

DATE

APPRAISER

DATE

Form AV-56
(Rev. 10-09)

APPLICATION

Wildlife Conservation Program

COUNTY: _____

TAX YEAR _____

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

E Full Name of Owner(s): _____

6 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:

	OPEN LAND	WOODLAND	OPEN LAND	WOODLAND	HOME	OTHER	TOTAL
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APPRAISERS MANUAL

Form AV-56
(Rev. 10-09)

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.)

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Introduction

This document serves as an explanation of the landowner requirements for the Wildlife Conservation Lands reduced assessment program. This program was introduced in House Bill 1889, established by the passage of Session Law 2008-171 (Appendix I), and codified as G.S. 105-277.15.

House Bill 1889 was ratified by the N.C. General Assembly on July 16, 2008 and signed into law on August 4, 2008. This legislation amended several portions of Chapter 105 of the N.C. General Statutes and designated "wildlife conservation land" as a special class of property that must be assessed at a reduced value. Currently, land enrolled in the N.C. Present-Use-Valuation (PUV) program and classified as agricultural, horticultural, or forest land is assessed by counties at a reduced value. G.S. 105-277.15 specifies that land designated as "wildlife conservation land" must be assessed for taxation as if it were classified as agricultural land under G.S. 105-277.3.

Sections 1 through 5 of the law take effect for taxable years on or after July 1, 2010 and landowners may apply to their county for a reduced assessment of their land as wildlife conservation land during the regular listing period beginning January 1, 2010.

Requirements for Participation in the Program

There are a number of requirements relating to both land ownership and land use listed in G.S. 105-277.15, and landowners interested in the program should reference this statute for specific language. The most important requirements are outlined below.

A. Acreage

Wildlife conservation land must consist of at least 20 contiguous qualifying acres managed under a written wildlife habitat conservation agreement. No more than 100 acres of an owner's land in a county may be classified as wildlife conservation land.

B. Land Use

The land must meet one of two conditions to qualify as wildlife conservation land. The first condition is met if one or more protected wildlife species lives on the land and the landowner manages the land to protect the species. Protected wildlife species are those designated by NCWRC as endangered, threatened, or special concern (Appendix II).

The term or phrase "lives on the land" means that a wildlife species has been identified on the land at the time the benefit is claimed and the term "protect" means that the species is protected through appropriate land management strategies. Observation of a species does not automatically qualify a property as wildlife conservation land. Demonstrable evidence must be presented that the species lives on the land, and habitat management strategies must be implemented that provide for the protection of the species. For migratory species, the land must provide breeding, wintering, or foraging habitat.

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The second condition can be met if the landowner conserves one or more priority wildlife habitats listed below and described in Appendix III.

- longleaf pine forest
- early-successional habitat
- small wetland community
- stream and riparian zone
- rock outcrop
- bat cave

The term “conserve” means to manage for the continued wildlife benefits of one of the above priority habitat types as specified in a written wildlife habitat conservation agreement. Determination of the priority habitat may incorporate an area of influence surrounding the habitat if that land is essential to and managed for the conservation of the priority habitat. Conservation does not preclude some human uses of the land.

C. Ownership

The landowner may be an individual, a family business entity, or a family trust (publicly traded corporations are not eligible). The land must have been owned by the same owner for the previous five years, with the following exceptions:

1. if the land is owned by a family business, at least one of the current members of the business must have owned the land for the past five years;
2. if the land is owned by a family trust, at least one of the current beneficiaries must have owned the land for the past five years; or
3. if a new owner acquires land already classified as wildlife conservation land, the classification is retained if the new owner files an application with the county and signs the existing wildlife habitat conservation agreement with NCWRC within 60 days of acquiring the property.

D. Prior Land Classification

For land not currently enrolled in the PUV program, landowners must demonstrate to the county assessor and the NCWRC that the land has been used for the purpose outlined in the wildlife habitat conservation agreement for three years preceding January 1 of the year for which the benefit is claimed. Landowners may enroll land currently receiving a reduced tax rate as agricultural, horticultural or forest land as wildlife conservation land provided the landowner meets all other requirements related to wildlife conservation land.

E. Penalty for Not Fulfilling Landowner Obligations

The difference between the taxes that are due on wildlife conservation land and what would be due if the land were taxed on the basis of the true value of the property is a lien on the property. If the land loses its eligibility for the deferral as a result of a disqualifying event, the deferred taxes for the three preceding years are due and payable to the county. Deferred taxes are not due in special circumstances as provided in G.S. 105-277.15(1)(f).

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F. Application

The landowner must submit an application to the county assessor's office during the regular listing period which is typically the month of January for the year in which the landowner desires the assessment.

NCWRC Wildlife Habitat Conservation Agreement

The statute specifies that wildlife conservation land must be managed under a written Wildlife Habitat Conservation Agreement with NCWRC. The agreement must be entered into as of January 1 of the year for which the benefit is claimed.

The management agreement must:

- document the presence of a NCWRC protected species (Appendix II) or the existence of one or more of the priority habitats (Appendix III) and
- describe the management strategies in place or planned with appropriate timelines to ensure the continued existence of the protected species, the priority habitat, or both.

A Wildlife Habitat Conservation Agreement form is available from the NCWRC and should be submitted when applying for the classification. The necessary components of the wildlife habitat conservation agreement are presented in Appendix IV for your reference however the completed form is required for application. Upon approval of the wildlife habitat conservation agreement, the landowner must make application to the county to request their property be assessed as wildlife conservation lands. The County Assessor will determine if the land qualifies for an assessment at a reduced value.

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Appendix I: Session Law 2008-171

GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2007

SESSION LAW 2008-171 HOUSE BILL 1889

AN ACT to provide property tax relief for qualifying wildlife conservation land, to clarify the present-use valuation of property subject to a conservation easement, AND TO PROVIDE A PROPERTY TAX EXEMPTION FOR LEASEHOLD INTEREST IN CERTAIN EXEMPTED PROPERTY.

The General Assembly of North Carolina enacts:

SECTION 1. Article 12 of Subchapter II of Chapter 105 of the General Statutes is amended by adding the following new section to read:

"§ 105-277.15. 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.

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- 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. 105-277.1D 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

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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."

SECTION 2. G.S. 105-277.1D(a), as enacted by Section 2.2 of S.L. 2008-35 and amended by Section 28.11(h) of House Bill 2436 of the 2008 Session, reads as rewritten:

- "(a) Scope. – This section applies to the following deferred tax programs:
- (1) G.S. 105-275(29a), historic district property held as future site of historic structure.
 - (2) G.S. 105-277.1B, the property tax homestead circuit breaker.
 - (3) G.S. 105-277.4(c), present-use value property.
 - (4) G.S. 105-277.14, working waterfront property.
 - (5) G.S. 105-277.15, wildlife conservation land.
 - (6) G.S. 105-278(b), historic property.
 - (7) G.S. 105-278.6(c), nonprofit property held as future site of low- or moderate-income housing."

SECTION 3. G.S. 105-282.1(a)(2) reads as rewritten:

- "(2) **(Effective for taxes imposed for taxable years beginning on or after July 1, 2009)** Single application required. – An owner of one or more of the following properties eligible for a property tax benefit must file an application for the benefit to receive it. Once the application has been approved, the owner does not need to file an application in subsequent years unless new or additional property is acquired or improvements are added or removed, necessitating a change in the valuation of the property, or there is a change in the use of the property or the qualifications or eligibility of the taxpayer necessitating a review of the benefit.
- a. Property exempted from taxation under G.S. 105-278.3, 105-278.4, 105-278.5, 105-278.6, 105-278.7, or 105-278.8.
 - b. Special classes of property excluded from taxation under G.S. 105-275(3), (7), (8), (12), (17), (18), (19), (20), (21), (35), (36), (38), (39), or (41) or under G.S. 131A-21.

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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."

SECTION 2. G.S. 105-277.1D(a), as enacted by Section 2.2 of S.L. 2008-35 and amended by Section 28.11(h) of House Bill 2436 of the 2008 Session, reads as rewritten:

- "(a) Scope. – This section applies to the following deferred tax programs:
- (1) G.S. 105-275(29a), historic district property held as future site of historic structure.
 - (2) G.S. 105-277.1B, the property tax homestead circuit breaker.
 - (3) G.S. 105-277.4(c), present-use value property.
 - (4) G.S. 105-277.14, working waterfront property.
 - (5) G.S. 105-277.15, wildlife conservation land.
 - (6) G.S. 105-278(b), historic property.
 - (7) G.S. 105-278.6(e), nonprofit property held as future site of low- or moderate-income housing."

SECTION 3. G.S. 105-282.1(a)(2) reads as rewritten:

- "(2) (Effective for taxes imposed for taxable years beginning on or after July 1, 2009) Single application required. – An owner of one or more of the following properties eligible for a property tax benefit must file an application for the benefit to receive it. Once the application has been approved, the owner does not need to file an application in subsequent years unless new or additional property is acquired or improvements are added or removed, necessitating a change in the valuation of the property, or there is a change in the use of the property or the qualifications or eligibility of the taxpayer necessitating a review of the benefit.
- a. Property exempted from taxation under G.S. 105-278.3, 105-278.4, 105-278.5, 105-278.6, 105-278.7, or 105-278.8.
 - b. Special classes of property excluded from taxation under G.S. 105-275(3), (7), (8), (12), (17), (18), (19), (20), (21), (35), (36), (38), (39), or (41) or under G.S. 131A-21.

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"(31e) A leasehold interest in real property that is exempt under G.S. 105-278.1 and is used to provide affordable housing for employees of the unit of government that owns the property."

SECTION 7.(c) G.S. 105-282.1(a)(2) reads as rewritten:

"(2) Single application required. – An owner of one or more of the following properties eligible to be exempted or excluded from taxation must file an application for exemption or exclusion to receive it. Once the application has been approved, the owner does not need to file an application in subsequent years unless new or additional property is acquired or improvements are added or removed, necessitating a change in the valuation of the property, or there is a change in the use of the property or the qualifications or eligibility of the taxpayer necessitating a review of the exemption or exclusion:

- a. Property exempted from taxation under G.S. 105-278.3, 105-278.4, 105-278.5, 105-278.6, 105-278.7, or 105-278.8.
- b. Special classes of property excluded from taxation under G.S. 105-275(3), (7), (8), (12), (17), (18), (19), (20), (21), (31e), (35), (36), (38), (39), or (41) or under G.S. 131A-21.
- c. Special classes of property classified for taxation at a reduced valuation under G.S. 105-277(h), 105-277.1, 105-277.10, 105-277.13, 105-278.
- d. Property owned by a nonprofit homeowners' association but where the value of the property is included in the appraisals of property owned by members of the association under G.S. 105-277.8."

SECTION 8. Sections 1 through 5 of this act are effective for taxes imposed for taxable years beginning on or after July 1, 2010. Section 7 of this act is effective for taxes imposed for taxable years beginning on or after July 1, 2008. Notwithstanding G.S. 105-282.1, an application for the exclusion in G.S. 105-275(31e), as enacted by this act, is timely if filed on or before September 1, 2008. The remainder of this act is effective when it becomes law.

In the General Assembly read three times and ratified this the 16th day of July, 2008.

s/ Marc Basnight
President Pro Tempore of the Senate

s/ Joe Hackney
Speaker of the House of Representatives

s/ Michael F. Easley
Governor

Approved 2:50 p.m. this 4th day of August, 2008

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Appendix II: North Carolina Administrative Code (NCAC) Protected Animal List (effective June 1, 2008). The list is subject to change and may be viewed at www.ncwildlife.org.

15A NCAC 10I .0103 ENDANGERED SPECIES LISTED

(a) The following species of resident wildlife are designated as federally-listed endangered species:

- (1) Amphibians: None Listed At This Time.
- (2) Birds:
 - (A) Bachman's warbler (*Vermivora bachmanii*);
 - (B) Ivory-billed woodpecker (*Campephilus principalis*);
 - (C) Kirtland's warbler (*Dendroica kirtlandii*);
 - (D) Piping plover (*Charadrius melodus circumcinctus*);
 - (E) Red-cockaded woodpecker (*Picoides borealis*);
 - (F) Roseate tern (*Sterna dougallii dougallii*);
 - (G) Wood stork (*Mycteria americana*).
- (3) Crustacea: None Listed At This Time.
- (4) Fish:
 - (A) Cape Fear shiner (*Notropis mekistocholas*);
 - (B) Roanoke logperch (*Percina rex*);
 - (C) Shortnose sturgeon (*Acipenser brevirostrum*), when found in inland fishing waters.
- (5) Mammals:
 - (A) Carolina northern flying squirrel (*Glaucomys sabrinus coloratus*);
 - (B) Eastern cougar (*Puma concolor*);
 - (C) Gray bat (*Myotis grisescens*);
 - (D) Indiana bat (*Myotis sodalis*);
 - (E) Manatee (*Trichechus manatus*), when found in inland fishing waters;
 - (F) Virginia big-eared bat (*Corynorhinus townsendii virginianus*).
- (6) Mollusks:
 - (A) Appalachian elktoe (*Alasmidonta raveneliana*);
 - (B) Carolina heelsplitter (*Lasmigona decorata*);
 - (C) Dwarf wedge mussel (*Alasmidonta heterodon*);
 - (D) James spinymussel (*Pleurobema collina*);
 - (E) Little-wing pearlymussel (*Pegias fabula*);
 - (F) Tan riffleshell (*Epioblasma florentina walkeri*);
 - (G) Tar River spinymussel (*Elliptio steinstansana*).
- (7) Reptiles:
 - (A) Kemp's ridley seaturtle (*Lepidochelys kempii*);
 - (B) Atlantic hawksbill seaturtle (*Eretmochelys imbricata imbricata*);
 - (C) Leatherback seaturtle (*Dermochelys coriacea*).

(b) The following species of resident wildlife are designated as state-listed endangered species:

- (1) Amphibians: Green salamander (*Aneides aeneus*).
- (2) Birds:
 - (A) American peregrine falcon (*Falco peregrinus anatum*);
 - (B) Bewick's wren (*Thryomanes bewickii*).

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(3) Crustacea: Bennett's Mill cave water slater (*Caecidotea carolinensis*).

(4) Fish:

- (A) Blotchside logperch (*Percina burtoni*);
- (B) Bridle shiner (*Notropis bifrenatus*);
- (C) Dusky darter (*Percina sciera*);
- (D) Orangefin madtom (*Noturus gilberti*);
- (E) Paddlefish (*Polyodon spathula*);
- (F) Robust redhorse (*Moxostoma robustum*);
- (G) Rustyside sucker (*Thoburnia hamiltoni*);
- (H) Stonecat (*Noturus flavus*).

(5) Mammals: None Listed At This Time.

(6) Mollusks:

- (A) Atlantic pigtoe (*Fusconaia masoni*);
- (B) Barrel floater (*Anodonta couperiana*);
- (C) Brook floater (*Alasmidonta varicosa*);
- (D) Carolina creekshell (*Villosa vaughaniana*);
- (E) Fragile glyph (*Glyphyalinia clingmani*);
- (F) Green floater (*Lasmigona subviridis*);
- (G) Greenfield rams-horn (*Helisoma eucosmium*);
- (H) Knotty elimia (*Elimia christyi*);
- (I) Magnificent rams-horn (*Planorbella magnifica*);
- (J) Neuse spike (*Elliptio judithae*);
- (K) Purple wartyback (*Cyclonaias tuberculata*);
- (L) Savannah lilliput (*Toxolasma pullus*);
- (M) Slippershell mussel (*Alasmidonta viridis*);
- (N) Tennessee clubshell (*Pleurobema oviforme*);
- (O) Tennessee heelsplitter (*Lasmigona holstonia*);
- (P) Tennessee pigtoe (*Fusconaia barnesiana*);
- (Q) Yellow lampmussel (*Lampsilis cariosa*);
- (R) Yellow lance (*Elliptio lanceolata*).

(7) Reptiles:

- (A) Eastern coral snake (*Micrurus fulvius fulvius*);
- (B) Eastern diamondback rattlesnake (*Crotalus adamanteus*).

History Note: Authority G.S. 113-134; 113-291.2; 113-292; 113-333;

Eff. June 11, 1977;

Amended Eff. May 1, 2008; April 1, 2001; February 1, 1994; November 1, 1991;

April 1, 1991; June 1, 1990.

15A NCAC 10I .0104 THREATENED SPECIES LISTED

(a) The following species of resident wildlife are designated as federally-listed threatened species:

- (1) Amphibians: None Listed At This Time.
- (2) Birds: Piping plover (*Charadrius melodus melodus*).
- (3) Crustacea: None Listed At This Time.
- (4) Fish:
 - (A) Spotfin chub (*Cyprinella monacha*);

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- (B) Waccamaw silverside (*Menidia extensa*).
- (5) Mammals: None Listed At This Time.
- (6) Mollusks: Noonday globe (*Patera clarki nantahala*).
- (7) Reptiles:
 - (A) Bog turtle (*Glyptemys muhlenbergii*);
 - (B) American alligator (*Alligator mississippiensis*);
 - (C) Green sea turtle (*Chelonia mydas*);
 - (D) Loggerhead sea turtle (*Caretta caretta*).
- (b) The following species of resident wildlife are designated as state-listed threatened species:
 - (1) Amphibians:
 - (A) Carolina gopher frog (*Rana capito capito*);
 - (B) Eastern tiger salamander (*Ambystoma tigrinum tigrinum*);
 - (C) Junaluska salamander (*Eurycea junaluska*);
 - (D) Wehrle's salamander (*Plethodon wehrlei*).
 - (2) Birds:
 - (A) Bald eagle (*Haliaeetus leucocephalus*);
 - (B) Gull-billed tern (*Sterna nilotica aranea*);
 - (C) Northern saw-whet owl (*Aegolius acadicus*).
 - (3) Crustacea: None Listed At This Time.
 - (4) Fish:
 - (A) American brook lamprey (*Lampetra appendix*);
 - (B) Banded sculpin (*Cottus carolinae*);
 - (C) Bigeye jumprock (*Scartomyzon ariommus*);
 - (D) Blackbanded darter (*Percina nigrofasciata*);
 - (E) Carolina madtom (*Noturus furiosus*);
 - (F) Carolina pygmy sunfish (*Elassoma boehlkei*);
 - (G) Carolina redhorse (*Moxostoma* sp.) (Pee Dee River and its tributaries and Cape Fear River and its tributaries);
 - (H) Least brook lamprey (*Lampetra aepyptera*);
 - (I) Logperch (*Percina caprodes*);
 - (J) Rosyface chub (*Hybopsis rubrifrons*);
 - (K) Sharphead darter (*Etheostoma acuticeps*);
 - (L) Sicklefin redhorse (*Moxostoma* sp.) (Hiwassee River and its tributaries and Little Tennessee River and its tributaries);
 - (M) Turquoise darter (*Etheostoma inscriptum*);
 - (N) Waccamaw darter (*Etheostoma perlongum*).
 - (5) Mammals:
 - (A) Eastern woodrat (*Neotoma floridana floridana*);
 - (B) Rafinesque's big-eared bat (*Corynorhinus rafinesquii rafinesquii*).
 - (6) Mollusks:
 - (A) Alewife floater (*Anodonta implicata*);
 - (B) Big-tooth covert (*Fumonelix jonesiana*);
 - (C) Cape Fear threetooth (*Triodopsis soelneri*);
 - (D) Carolina fatmucket (*Lampsilis radiata conspicua*);
 - (E) Clingman covert (*Fumonelix wheatleyi clingmanicus*);
 - (F) Eastern lampmussel (*Lampsilis radiata radiata*);

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- (G) Eastern pondmussel (*Ligumia nasuta*);
- (H) Engraved covert (*Fumonelix orestes*);
- (I) Mountain creekshell (*Villosa vanuxemensis*);
- (J) Roan supercoil (*Paravitrea varidens*);
- (K) Roanoke slabshell (*Elliptio roanokensis*);
- (L) Sculpted supercoil (*Paravitrea ternaria*);
- (M) Seep mudalia (*Leptoxis dilatata*);
- (N) Smoky Mountain covert (*Inflectarius ferrissi*);
- (O) Squawfoot (*Strophitus undulatus*);
- (P) Tidewater mucket (*Leptodea ochracea*);
- (Q) Triangle floater (*Alasmidonta undulata*);
- (R) Waccamaw ambersnail (*Catinella waccamawensis*);
- (S) Waccamaw fatmucket (*Lampsilis fullerhati*);
- (T) Waccamaw spike (*Elliptio waccamawensis*).

(7) Reptiles: None Listed At This Time.

History Note: Authority G.S. 113-134; 113-291.2; 113-292; 113-333;
Eff. March 17, 1978;

Amended Eff. June 1, 2008; April 1, 2001; November 1, 1991; April 1, 1991; June 1, 1990; September 1, 1989.

15A NCAC 10I .0105 SPECIAL CONCERN SPECIES LISTED

The following species of resident wildlife are designated as state-listed special concern species:

(1) Amphibians:

- (a) Crevice salamander (*Plethodon longicus*);
- (b) Dwarf salamander (*Eurycea quadridigitata*);
- (c) Eastern hellbender (*Cryptobranchus alleganiensis alleganiensis*);
- (d) Four-toed salamander (*Hemidactylium scutatum*);
- (e) Longtail salamander (*Eurycea longicauda longicauda*);
- (f) Mole salamander (*Ambystoma talpoideum*);
- (g) Mountain chorus frog (*Pseudacris brachyphona*);
- (h) Mudpuppy (*Necturus maculosus*);
- (i) Neuse River waterdog (*Necturus lewisi*);
- (j) River frog (*Rana heckscheri*);
- (k) Southern zigzag salamander (*Plethodon ventralis*);
- (l) Weller's salamander (*Plethodon welleri*).

(2) Birds:

- (a) American oystercatcher (*Haematopus palliatus*);
- (b) Bachman's sparrow (*Aimophila aestivalis*);
- (c) Black-capped chickadee (*Poecile atricapillus*);
- (d) Black rail (*Laterallus jamaicensis*);
- (e) Black skimmer (*Rynchops niger*);
- (f) Brown creeper (*Certhia americana nigrescens*);
- (g) Cerulean warbler (*Dendroica cerulea*);
- (h) Common tern (*Sterna hirundo*);
- (i) Glossy ibis (*Plegadis falcinellus*);
- (j) Golden-winged warbler (*Vermivora chrysoptera*);

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- (k) Henslow's sparrow (*Ammodramus henslowii*);
 - (l) Least bittern (*Ixobrychus exilis*);
 - (m) Least tern (*Sterna antillarum*);
 - (n) Little blue heron (*Egretta caerulea*);
 - (o) Loggerhead shrike (*Lanius ludovicianus*);
 - (p) Olive-sided flycatcher (*Contopus cooperi*);
 - (q) Painted bunting (*Passerina ciris*);
 - (r) Red crossbill (*Loxia curvirostra*);
 - (s) Snowy egret (*Egretta thula*);
 - (t) Tricolored heron (*Egretta tricolor*);
 - (u) Vesper sparrow (*Poocetes gramineus*);
 - (v) Wilson's plover (*Charadrius wilsonia*);
 - (w) Yellow-bellied sapsucker (*Sphyrapicus varius appalachiensis*).
- (3) Crustacea:
- (a) Broad River spiny crayfish (*Cambarus spicatus*);
 - (b) Carolina skistodiptomus (*Skistodiptomus carolinensis*);
 - (c) Carolina well diacyclops (*Diacyclops jeannelli putei*);
 - (d) Chowanoke crayfish (*Orconectes virginienis*);
 - (e) Graceful clam shrimp (*Lynceus gracilicornis*);
 - (f) Greensboro burrowing crayfish (*Cambarus catagius*);
 - (g) Hiwassee headwaters crayfish (*Cambarus parrishi*);
 - (h) Little Tennessee River crayfish (*Cambarus georgiae*);
 - (i) North Carolina spiny crayfish (*Orconectes carolinensis*);
 - (j) Oconee stream crayfish (*Cambarus chaugaensis*);
 - (k) Waccamaw crayfish (*Procambarus braswelli*).
- (4) Fish:
- (a) Atlantic sturgeon (*Acipenser oxyrinchus*);
 - (b) Bluefin killifish (*Lucania goodei*);
 - (c) Blue Ridge sculpin (*Cottus caeruleomentum*);
 - (d) Blueside darter (*Etheostoma jessiae*);
 - (e) Broadtail madtom (*Noturus sp.*) (Lumber River and its tributaries and Cape Fear River and its tributaries);
 - (f) Carolina darter (*Etheostoma collis*);
 - (g) Cutlip minnow (*Exoglossum maxillingua*);
 - (h) Freshwater drum (*Aplodinotus grunniens*) (French Broad River);
 - (i) Highfin carpsucker (*Carpoides velifer*) (Cape Fear River and its tributaries);
 - (j) Kanawha minnow (*Phenacobius teretulus*);
 - (k) Lake sturgeon (*Acipenser fulvescens*);
 - (l) Least killifish (*Heterandria formosa*);
 - (m) Longhead darter (*Percina macrocephala*);
 - (n) Mooneye (*Hiodon tergisus*);
 - (o) Mountain madtom (*Noturus cleutherus*);
 - (p) Olive darter (*Percina squamata*);
 - (q) Pinewoods darter (*Etheostoma mariae*);
 - (r) River carpsucker (*Carpoides carpio*);
 - (s) Riverweed darter (*Etheostoma podostemone*);

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- (t) Sandhills chub (*Semotilus lumbee*);
 - (u) Sharpnose darter (*Percina oxyrhynchus*);
 - (v) Smoky dace (*Clinostomus* sp.) (Little Tennessee River and tributaries);
 - (w) Striped shiner (*Luxilus chrysocephalus*);
 - (x) Tennessee snubnose darter (*Etheostoma simoterum*);
 - (y) Thinlip chub (*Cyprinella zanema*) (Lumber River and its tributaries and Cape Fear River and its tributaries);
 - (z) Waccamaw killifish (*Fundulus waccamensis*);
 - (aa) Wounded darter (*Etheostoma vulneratum*);
 - (bb) Yellowfin shiner (*Notropis lutipinnis*) (Savannah River and its tributaries);
- (5) Mammals:
- (a) Allegheny woodrat (*Neotoma magister*);
 - (b) Buxton Woods white-footed mouse (*Peromyscus leucopus buxtoni*);
 - (c) Coleman's oldfield mouse (*Peromyscus polionotus colemani*);
 - (d) Eastern big-eared bat (*Corynorhinus rafinesquii macrotis*);
 - (e) Eastern small-footed bat (*Myotis leibii leibii*);
 - (f) Elk (*Cervus elaphus*);
 - (g) Florida yellow bat (*Lasiurus intermedius floridanus*);
 - (h) Pungo white-footed mouse (*Peromyscus leucopus easti*);
 - (i) Southeastern bat (*Myotis austroriparius*);
 - (j) Southern rock shrew (*Sorex dispar blitchi*);
 - (k) Southern rock vole (*Microtus chrotorrhinus carolinensis*);
 - (l) Southern water shrew (*Sorex palustris punctulatus*);
 - (m) Star-nosed mole (*Condylura cristata parva*).
- (6) Mollusks:
- (a) Appalachian gloss (*Zonitoides patuloides*);
 - (b) Bidentate dome (*Ventridens coelaxis*);
 - (c) Black mantleslug (*Pallifera hemphilli*);
 - (d) Blackwater ancyliid (*Ferrissia hendersoni*);
 - (e) Blue-foot lancetooth (*Haplotrema kendeighi*);
 - (f) Cape Fear spike (*Elliptio marsupiobesa*);
 - (g) Dark glyph (*Glyphyalinia junaluskana*);
 - (h) Dwarf proud globe (*Patera clarki clarki*);
 - (i) Dwarf threetooth (*Triodopsis fulciden*);
 - (j) Fringed coil (*Helicodiscus fimbriatus*);
 - (k) Glossy supercoil (*Paravitrea placentula*);
 - (l) Great Smoky slitmouth (*Stenotrema depilatum*);
 - (m) High mountain supercoil (*Paravitrea andrewsae*);
 - (n) Honey glyph (*Glyphyalinia vanattai*);
 - (o) Lamellate supercoil (*Paravitrea lamellidens*);
 - (p) Mirey Ridge supercoil (*Paravitrea clappi*);
 - (q) Notched rainbow (*Villosa constricta*);
 - (r) Open supercoil (*Paravitrea umbilicaris*);
 - (s) Pink glyph (*Glyphyalinia pentadelphia*);
 - (t) Pod lance (*Elliptio folliculata*);
 - (u) Queen crater (*Appalachina chillhoweensis*);

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- (v) Rainbow (*Villosa iris*);
- (w) Ramp Cove supercoil (*Paravitrea lacteodens*);
- (x) Saw-tooth disc (*Discus bryanti*);
- (y) Spike (*Elliptio dilatata*);
- (z) Spiral coil (*Helicodiscus bonamicus*);
- (aa) Velvet covert (*Inflectarius subpalliatu*);
- (bb) Waccamaw amnicola (*Amnicola sp.*);
- (cc) Waccamaw lampmussel (*Lampsilis crocata*);
- (dd) Waccamaw siltsnail (*Cincinnatia sp.*);
- (ee) Wavy-rayed lampmussel (*Lampsilis fasciola*).

(7) Reptiles:

- (a) Carolina pigmy rattlesnake (*Sistrurus miliarius miliarius*);
- (b) Carolina watersnake (*Nerodia sipedon williamengelsi*);
- (c) Diamondback terrapin (*Malaclemys terrapin*);
- (d) Eastern smooth green snake (*Opheodrys vernalis vernalis*);
- (e) Eastern spiny softshell (*Apalone spinifera spinifera*);
- (f) Mimic glass lizard (*Ophisaurus mimicus*);
- (g) Northern pine snake (*Pituophis melanoleucus melanoleucus*);
- (h) Outer Banks kingsnake (*Lampropeltis getula sticticeps*);
- (i) Southern hognose snake (*Heterodon simus*);
- (j) Stripeneck musk turtle (*Sternotherus minor peltifer*);
- (k) Timber rattlesnake (*Crotalus horridus*).

History Note: Authority G.S. 113-134; 113-291.2; 113-292; 113-333;

Eff. September 1, 1989;

Amended Eff. May 1, 2008; July 18, 2002; April 1, 2001; November 1, 1991;

April 1, 1991; June 1, 1990.

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Appendix III: Priority Habitat Descriptions

These habitat types are listed as habitats of concern in the North Carolina Wildlife Action Plan (NCWAP) and more detailed information concerning each habitat type may be found at www.ncwildlife.org/fs_index_07_conservation.htm.

Early Successional Habitat (NCWAP: pp 112-117, 168-176, 205-212)

Early successional habitat is represented best by land where most trees have been removed either through natural means or by human activity. This habitat type requires frequent disturbance that suppresses tree growth to prevent the land from returning to forest. The land must be managed with periodic disturbances such as timber harvest, disking, mowing, burning, and/or herbicide treatments to maintain this condition. Common types of early-successional habitat include recently abandoned farm fields, clear cuts, field borders, savannas, prairies, meadows and mountain balds.

Early successional habitat can be a mix of grasses, forbs, legumes, wildflowers, vines, shrubs and saplings. Scattered mature trees may be present but not to the point that they shade out the beneficial understory vegetation. Tree density within this habitat type must be at a level such that the forest canopy remains open and the ground cover of grasses, forbs and other wildlife beneficial vegetation is not diminished. Early successional habitat in a degraded condition can be revived with disturbance.

Early successional wildlife habitat differs from other open land by the vegetative component represented. While pastures, hayland, and agriculture crops may be considered early successional lands, they should only be considered early successional habitat if they are composed of vegetation that is considered beneficial to wildlife and the land is managed for that purpose. An example of this situation includes native warm season grass fields where forbs have been mixed with the grass and the landowner uses a wildlife compatible management strategy.

The NCWAP identifies 31 priority wildlife species associated with early successional habitat. Bobwhite quail, cottontail rabbits, whip-poor-wills, eastern meadowlark, eastern box turtles, and painted buntings are some of the most well known early successional dependent species. These species have declined drastically in North Carolina and elsewhere in the U.S. over the past 50 years, and their conservation is a state and national priority.

Stream and Riparian Zones (NCWAP: pp 143-150, 177-184, 189-192, 236-243, 252-255, 277-413)

Stream and riparian zone habitat is defined as the land area adjacent to and including a perennial or intermittent water body. The riparian zone generally extends from the water's edge at base flow to the place where the stream does not interact with or influence the type and density of vegetation present, generally where the upland ecological community begins. It encompasses the stream banks and floodplain along with the plant communities as well as the plant material (grass, leaves, twigs, branches, trees, etc.) likely to enter the stream. Stable riparian zones

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contain stream banks that are not eroding and have diverse plant communities that are generally undisturbed. Scientific literature indicates that while grass has some minimum riparian buffer benefits a mature forest is needed to serve all the riparian buffer functions. A diverse plant community is recommended to provide maximum wildlife value within the area.

For purposes of this document the riparian area is measured horizontally from the top of the stream bank. A minimum riparian buffer width of 30 feet is suggested for the Wildlife Conservation Land Program as a means to accommodate a variety of landowners and for minimal water quality benefits. The maximum width is 300 feet or the width of the floodplain, whichever is greater. The riparian zone shall not extend beyond the watershed boundary as delineated by the ridges surrounding the watershed. The stream area included in this habitat type shall be the area as measured between the top of the banks along the channel.

It is imperative to note that there are situations when an even wider riparian buffer may be needed to protect aquatic biota and their habitats. Dependent on site specific situations, some landowners may be required by NCWRC staff to include areas wider than 30 feet. Some examples of these situations include: 1) adjacent land uses that are likely to impact surface waters, 2) the surrounding slopes are steep, or 3) known locations of priority aquatic or terrestrial species. Additionally, livestock must be fenced out of all streams for which WCLP classification is being claimed.

Inevitably situations will arise where a landowner does not own land extending 30 feet on either side of the stream channel. In situations where landowners cannot protect the total minimum footage, they must protect the riparian zone to the extent possible. For example, a landowner would be unable to include the minimum footage when: 1) their property boundary is the centerline of the stream channel, 2) the property boundary is within 30 feet of the top of the stream bank, or 3) there is a permanent structure within 30 feet of the stream bank. However, a minimum width of 15 feet must be available regardless of the land use. The lack of riparian habitat protection in these situations should be compensated by ensuring that the average stream and riparian zone width is 30 ft for projects only on one side of the channel or 60 feet when the project includes both sides of the stream channel.

Bat Cave (NCWAP: pp 134-136)

Caves are mainly found scattered across the Southern Blue Ridge physiographic province, although some do occur in other regions of the state. While there are several different types of caves, the most common types found in North Carolina are solution caves, fissure caves, and rock shelter/boulder caves. These types of caves differ primarily in the way they are formed. Solution caves are created by the action of water, dissolving the underlying rock to form tunnels. Fissure caves are formed by movement of the earth's surface that results in cracks of the rock layers. Rock shelter/boulder caves are formed by erosive forces, weather events, earth surface movements, and other factors, which essentially leave spaces underneath/behind surface rock. The vast majority of caves in North Carolina are rock shelter/boulder caves. In addition to natural caves, extensive mining in North Carolina has resulted in numerous manmade subterranean excavations that also function as bat caves. The definition of cave habitat is

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intended to include only mines that include subterranean excavations with conditions inside the mine shafts and tunnels that resemble natural caves.

Caves may be used by 13 species of bats in North Carolina for hibernation, birthing and the raising of pups, and roosting; while other caves may not be used by bats at all. In order to be considered bat cave habitat, the cave must have documented use by aggregations of bats.

The volume of air, temperature, and relative humidity are important factors limiting use of caves by bats. Surface conditions surrounding cave entrances can have significant effects upon those conditions. In addition, land use in the immediate vicinity of cave entrances can affect air flow through the cave and foraging conditions for resident bats, and can render the cave unsuitable for bats due to disturbance by humans. For all these reasons, bat cave habitat includes an area encompassed by the cave and all its entrances as well as the surface area necessary to maintain the temperature, air flow, humidity, foraging, and disturbance regime such that conditions for bat use are retained.

Rock Outcrop (NCWAP: pp 128-133)

Rock outcrop habitat is comprised of numerous distinct ecological community types described in the North Carolina Wildlife Action Plan. These community types include boulderfields, rocky summits, granitic domes, acidic cliffs, mafic cliffs, granitic flatrocks, and talus slopes. In general rock outcrops are often characterized as open canopy communities with patchy vegetation due to variability in soil depth and moisture content; however, specific rock outcrop habitats can occur within a forested setting (e.g., boulderfields within northern hardwood forests or small rock outcrops within any forest habitat). Lichens and mosses occur on bare rock and other vegetation may develop in deep moss mats or crevices (oatgrass species, sedges, mountain dandelion). Woody plants or trees such as mountain laurel, Catawba rhododendron, table mountain pine, red spruce, various oaks, and yellow birch may occur in the deepest soil mats, rock crevices, and at the edge of these habitats. Water seepage through rock crevices may provide moisture for amphibians, mosses, lichens, and wetland vegetation. Regardless of ecological classification, rock dominates the surface of the land.

Many wildlife species utilize rock outcrop habitat without regard to elevation (e.g., peregrine falcon), whereas others will utilize only high elevation rock outcrop habitats (e.g., rock voles and rock shrews). However, many wildlife species and even more plant species are associated with both high and low elevation rock communities. The elevation limits for each species are quite variable.

The conditions present at individual rock outcrops are unique, owing to geology, geography, elevation, moisture, and landscape position. They may contain discreet communities or they may be dispersed among a variety of other community types that are connected through local geology and landscape conditions. As such, the extent of habitat that each rock outcrop provides is dependent upon the entire set of conditions in and surrounding the surface rock. Those conditions influence its use by plants and animals dependent upon the surface rock and may include significant amounts of adjacent ecological community types.

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Small Wetland Communities (NCWAP: pp 137-142, 185-188, 256-259)

Small wetland communities can include vernal pools, seeps, small depression ponds, ephemeral wetlands, beaver ponds, small depression pocosins, interdune ponds, clay-based Carolina bays, limesink depressions, bogs and associated wetlands. Many of these communities are found only in a specific geographical region of the state. All are associated with hydric soils, hydrophilic vegetation, and in general with the presence of water on the surface for at least some portion of the year. By definition these wetlands are small in size, but may be extremely important in wildlife value and benefit. The evaluation of each small wetland community should consider not only the land area representing the wetland, but also the surrounding area of influence associated with the wetland. A buffer around the wetland habitat is needed to ensure continued viability of the wetland when determining eligibility for the program. Disturbance and negative land use activities adjacent to the wetland reduces the value of the area to wildlife and can negatively impact the wetland system.

Longleaf Pine Forest (NCWAP: 218-224)

Seven distinct longleaf pine plant communities have been identified in North Carolina: xeric sandhill scrub, pine/scrub oak sandhill, mesic pine flatwoods, wet pine flatwoods, coastal fringe sandhill, pine savanna, and piedmont longleaf forest. Soil moisture ranges from poorly-drained to excessively well-drained. Plant species vary by community type, but all naturally functioning longleaf stands contain native herbaceous ground cover and native grass. Wiregrass is the dominant native grass in the coastal plain south of Highway 264, and certain bluestem species dominate north of Highway 264. Both grasses can be found on scattered sites in the piedmont. Most of the current remnant longleaf forests in North Carolina occur in the coastal plain, but there are significant longleaf restoration efforts underway in the piedmont.

The NCWAP identifies 36 priority wildlife species associated with excessively well-drained longleaf forests. While not identified specifically in the plan, the species associated with wet pine savannah are generally the same. The better known species are fox squirrel, red-cockaded woodpecker, eastern coach whip, bobwhite quail, and brown-headed nuthatch.

Ground cover is the most important aspect of a longleaf ecosystem while the percentage of longleaf pines in the overstory is less important. Native grasses, forbs, and legumes are components of a naturally functioning longleaf forest. Raking pine straw in a longleaf stand degrades the groundcover and thus reduces the wildlife value of the stand. Raked stands should not be considered functioning longleaf forests for the purposes of wildlife PUV.

The percentage of longleaf overstory can vary in a longleaf stand as long as frequent fire is used to maintain the natural ground cover. Frequent and well-managed fire favors regeneration and growth of longleaf pines and allows the conversion of mixed pine or mixed pine/hardwood stands to stands resembling natural longleaf communities with native ground cover composition. Management with fire, herbicides or mechanical means may be required for land to qualify as wildlife conservation land.

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Appendix IV

Wildlife Habitat Conservation Agreement

County in which the property is located

Landowner Names & Address

Mailing Address

Contact Numbers

Type of Ownership: Individual, Family Business, or Family Trust

Property Location or Physical Address

Consultant/Preparer's Name & Address (if applicable)

County Tax Parcel ID Number(s) and total acres

Habitat Type or Protected Species for which the classification is being requested

The year in which the habitat was established or the species was documented

Total acreage of the parcel

Acreage proposed as Wildlife Conservation Land

Are the proposed acres currently classified in other PUV programs?

A map of the property with a definable scale and the wildlife conservation land and acreage appropriately indicated.

Management actions planned for the wildlife conservation land

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In appraising cemeteries the first concern is determining the total number of acres in the ownership. This total should appear in the legal description and in the total acreage of the land lines. In other words just because lots are sold off and become exempt, you still need to account for all the acreage within that tract.

Cemeteries are generally divided into four categories:

1. Developed acreage
2. Undeveloped acreage (future gravesites)
3. Waste land acreage (roads, gullys, etc.)
4. Deeded acreage (Exempt deeded lots)

These four categories should always total to the original acreage in the ownership or legal description.

Definitions:

DEVELOPED ACREAGE - Land prepared for immediate use of cemetery plots. This is generally two to five acres depending on the sale record of the cemetery. The acreage would generally remain the same because as soon as lots are sold they prepare the undeveloped acreage. The cost to prepare the land increases the market value of the developed acreage, generally between \$4,000 to \$10,000 per acre.

UNDEVELOPED ACREAGE - That land in its natural state and appraised comparable to surrounding land with the same zoning. When making your annual adjustments for deeded lots, adjust this acreage down and the deeded acreage up. By doing this you are assuming that developed acreage will remain the same simply because they have to keep developed acreage available for immediate use.

WASTE LAND ACREAGE - That land not plotted or surveyed for graves due to it being a road, gully or building site. The waste land should be appraised comparable to surrounding waste lands and remain the same size and acreage unless a new survey is made adding roads or they have filled gullys and areas that can be utilized at a later date.

DEEDED ACREAGE - That acreage sold off into plots to individuals and recorded in the Registrar of Deeds. Plots sold on contract are not exempt until paid and recorded. Generally a well designed cemetery will get 900 to 1,100 graves per acre.

The owner of the cemetery should verify the number of grave sites planned for the cemetery. Take the total graves and divide by the total usable acreage to determine the average graves per acre. If the information is not available, use approximately 1,000 graves per acre. Put this in the note lines of the appraisal card. Each year you can make your adjustments when the owner sends the number of graves sold and recorded. Example: Sold 625 graves reduces the number of undeveloped acreage by .625 acres or .63 acres and increases the deeded acres by .625 or .63 acres.

Private cemeteries are income producing with a profit. To establish market value the appraiser must consider those factors which are involved in purchasing this type of property:

- | | |
|---------------|---|
| (Developed) | 1. How many grave sites are available for sale. |
| | 2. How many grave sites sell per year (absorption rate). |
| (Undeveloped) | 3. How much usable land is available that has not been surveyed and landscaped. |

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Once these facts have been obtained the appraiser can estimate market value and the assessor can determine how much of the cemetery is exempt. Typical ratios would be 900 to 1,000 site per acre with 2 to 5 acres surveyed and landscaped for sale. The developed acreage should be appraised higher per acre due to the cost of surveying, landscaping and permits. The absorption rate can be determined by the age of the development divided into the number of deeded lots. Cemeteries with more graves per acre are worth more, therefore an added value per gravesite is accounted for in the extra feature column. The grave sites that are undeveloped would not have the same value as the prepared and available, therefore the value is reduced based upon the absorption rate. The deeded grave sites are exempt; therefore for every 1,000 graves deeded, one acre of land is exempt. When the owners of the cemetery report the deeded lots each year, the assessed value is adjusted. Make sure the total acreage stays the same only adjusted by use.

NOTES

- 1 [GRACELAND CEMETERY]
- 2 [1000 GRAVES PER ACRE]
- 3 [30 AC TOTAL ACRES]
- 4 [DEV IN 1970]

1 LAND

CODE	ZONING	FRONT	DEPTH	DE/FA	L/M	CO/FA	+RF+AC+LC+TO+OT RT
[7600]	[R1]	[]	[]	[1.00]	[0]	[1.00]	[DEVELOPED []
[7600]	[R1]	[]	[]	[1.00]	[0]	[1.00]	[UNDEVELOPED []
[7600]	[R1]	[]	[]	[1.00]	[0]	[1.00]	[ROADS - WASTE []
[7600]	[R1]	[]	[]	[1.00]	[0]	[1.00]	[EXEMPT []
[]	[]	[]	[]	[]	[]	[]	[]
[]	[]	[]	[]	[]	[]	[]	[]

2 LAND

	UNIT PRICE	NO. UNITS	TY	NOTES
1 []	[12000.00]	[2.00]	[AC]	[]
2 []	[3000.00]	[20.00]	[AC]	[]
3 []	[100.00]	[2.00]	[AC]	[]
4 []	[.01]	[6.00]	[AC]	[]
5 []	[]	[]	[]	[]
6 []	[]	[]	[]	[]

OTHER BUILDING AND EXTRA FEATURES

CODE	DESCR	LG	WDH	NO.UNITS	UNITPRICE	%CD	L/B	AYB	EYB	DP O/R
1 [59]	[CEM LOT]	[]	[]	[2000.00]	[25.00]	[1.00]	[L]	[70]	[70]	[00.00]
2 []	[UND LOT]	[]	[]	[20000.00]	[25.00]	[0.10]	[L]	[70]	[70]	[00.00]
3 []	[EXEMPT]	[]	[]	[6000.00]	[25.00]	[0.00]	[L]	[70]	[70]	[00.00]
4 [64]	[CRYPT]	[]	[]	[100.00]	[500.00]	[1.00]	[B]	[70]	[70]	[00.00]
5 []	[EXEMPT]	[]	[]	[50.00]	[500.00]	[0.00]	[B]	[70]	[70]	[00.00]
6 [71]	[NICHE]	[]	[]	[200.00]	[150.00]	[1.00]	[B]	[70]	[70]	[00.00]
7 []	[EXEMPT]	[]	[]	[75.00]	[150.00]	[0.00]	[B]	[70]	[70]	[00.00]