



# FARMERS BEWARE

## GET YOUR WAIVER AND AVOID A FORESTLAND MANAGEMENT PROGRAM

### WHAT THE DEPARTMENT OF REVENUE IS NOT TELLING YOU

The NC Law, GS 105-277.2 allows for farmers to NOT have a forestland management plan if their woodland is used to diminish wind erosion, protect water quality or buffer livestock or poultry operations. The Department of Revenue is not telling farmers about this waiver option and is not providing guidance on how the farmer can qualify for it. Instead they are only telling farmers they must do a land management plan for their woodlands.

The Farm, Forest, and Property Protection Division of the NC Citizens Constitutional Caucus wants to tell farmers about this option so they do not sign up for an unnecessary and controlling land management program.

#### STAND UP FOR YOUR RIGHTS AS A FARMER

1. Go to your County Tax Office and tell them you want to have your woodland determined to NOT need a land management program because it is used to diminish wind erosion, protect water quality or buffer livestock or poultry operations.
2. Suggested sources of supporting documentation that may be helpful to take with you to the County Tax Office: (NRCS-Natural Resources Conservation Service and Soil and Water Conservation for maps, etc., GIS-Geographical Information Service, DENR-Division of Environmental and Natural Resources, and DWQ-Division of Water Quality and other blue line stream and swamp information.)
3. Tell your State Legislature you don't like how the Department of Revenue is handling the enforcement of this law in a biased way, pushing for land management plans without telling farmers about the waiver option. Also tell your Legislature you want the law changed to remove the requirement of having a written sound management plan required of forestland owners.

#### Text of the Actual North Carolina Law

##### **"§ 105 277.2. Agricultural, horticultural, and forestland – Definitions.**

The following definitions apply in G.S. 105 277.3 through G.S. 105 277.7:

Agricultural land. – Land that is a part of a farm unit that is actively engaged in the commercial production or growing of crops, plants, or animals under a sound management program. Agricultural land includes woodland and wasteland that is a part of the farm unit, but the woodland and wasteland included in the unit must be appraised under the use value schedules as woodland or wasteland. A farm unit may consist of more than one tract of agricultural land, but at least one of the tracts must meet the requirements in G.S. 105 277.3 (a) (1), and each tract must be under a sound management program. If the agricultural land includes less than 20 acres of woodland, then the woodland portion is not required to be under a sound management program.

Also, woodland is not required to be under a sound management program if it is determined that the highest and best use of the woodland is to diminish wind erosion of adjacent agricultural land, protect water quality of adjacent agricultural land, or serve as buffers for adjacent livestock or poultry operations.

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