

DISQUALIFICATION AND REMOVAL

Present Use Value must be taxed on the basis of the land value in its present use. The difference between the taxes due on the present use basis versus the taxes that would have been payable in the absence of this classification, together with any interest, penalties, and/or costs that may accrue, are a lien on the real property as provided in [N.C.G.S. 105-355\(a\)](#). The deferred taxes become due and payable when the property loses its eligibility as a result of a disqualifying event. A disqualifying event occurs when the land fails to meet any condition or requirement for classification.

If the property no longer meets the conditions or requirements for the program, then the property is removed from the program and the deferred taxes become due and payable.

This is sometimes called a "Rollback". Billing of the deferred taxes, "rollbacks", are for the year of disqualification and the three previous years with interest.

Disqualifying Events:

The list below is only a partial and illustrative list of many of the reasons why a disqualification may occur:

- Request by the owner for voluntary removal ([AV-6 form](#) must be submitted)
- Failure to have an approved application
- Transfer of property to an owner who does not qualify
- Transfer of property to an owner who fails to file an application
- Failure to maintain sufficient acreage in production
- Failure to meet the minimum average gross income (agriculture & horticulture only)
- Failure to provide a sound forestry management plan.
- Failure to comply with compliance review requirements.
- Conservation easements are placed on the property which prohibits commercial production.

Estimate of Deferred Taxes:

The Haywood County Tax Office is happy to provide property tax information as a public service to the citizens and for the aid of real estate, appraisal, and legal professionals. Property owners and/or their attorneys may request an estimate of deferred taxes. The [AV-7 Form](#) must be submitted in writing.

Please allow 3 to 5 business days for processing this request.

Please take notice that information regarding "proration of property taxes" obtained from our office (directly or via our website) is only a GENERAL ESTIMATE of apportioned taxes that should be settled at any closing.