

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2017

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HOUSE BILL 880
Committee Substitute Favorable 5/23/17

Short Title: PUV for Beekeeping Property.

(Public)

Sponsors:

Referred to:

April 25, 2017

1 A BILL TO BE ENTITLED
2 AN ACT TO PROVIDE PRESENT-USE VALUE TAX BENEFITS FOR BEEKEEPING
3 OPERATIONS.

4 The General Assembly of North Carolina enacts:

5 SECTION 1. G.S. 105-277.3 reads as rewritten:

6 "§ 105-277.3. Agricultural, horticultural, and forestland — Classifications, forestland, and
7 beekeeping land — Classifications.

8 (a) Classes Defined. – The following classes of property are designated special classes
9 of property under authority of Section 2(2) of Article V of the North Carolina Constitution and
10 must be appraised, assessed, and taxed as provided in G.S. 105-277.2 through G.S. 105-277.7.

11 ...
12 (4) Beekeeping land. – Individually owned land consisting of one tract used
13 throughout the year to raise bees for the sale of bees or products derived
14 from bee hives other than honey. The tract must meet the income
15 requirement for agricultural land, house at least 50 hives, consist of at least 5
16 acres but not more than 20 acres, and be operated under a sound
17 management program as defined by subsection (h) of this section.

18 ...
19 (h) Sound Management Program for Beekeeping Land. – If the property owner
20 demonstrates all of the following with respect to beekeeping land, then the land is operated
21 under a sound management program:

22 (1) Evidence that the property owner provided forage for the bees.

23 (2) Certification by a recognized agricultural agency within the county that the
24 density of bee hives located on the property is appropriate for the size of the
25 tract."

26 SECTION 2. This act is effective for taxes imposed for taxable years beginning on
27 or after July 1, 2017. If beekeeping land has met the requirements of G.S. 105-277.3, as
28 amended by this act, for the preceding three taxable years, the beekeeping land shall be
29 appraised, assessed, and taxed as provided in G.S. 105-277.2 through G.S. 105-277.7 for taxes
30 imposed for taxable years beginning on or after July 1, 2017.

