

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1997

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SENATE BILL 508

Rules and Operations of the Senate Committee Substitute Adopted 4/29/97

Short Title: Turkey Grower Use Value Exception.

(Public)

Sponsors:

Referred to: Finance.

March 25, 1997

A BILL TO BE ENTITLED

1 AN ACT TO PROVIDE THAT A TURKEY GROWER SHALL NOT BE
2 DISQUALIFIED FROM USE VALUE TAXATION FOR A TWO-YEAR PERIOD
3 IF THE GROWER'S LAND IS TAKEN OUT OF PRODUCTION SOLELY
4 BECAUSE OF THE PRESENCE OF TURKEY DISEASE IN THE AREA.
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6 The General Assembly of North Carolina enacts:

7 Section 1. G.S. 105-277.3 is amended by adding a new subsection to read:

8 "(e) Notwithstanding the provisions of subsection (a) of this section, agricultural
9 land that meets all of the following conditions does not lose its eligibility for present use
10 value treatment solely on the grounds that it is no longer in actual production, it no longer
11 meets the minimum income requirements, or both:

12 (1) The land was in actual production in turkey growing within the
13 preceding two years and qualified for present use value treatment while
14 it was in actual production.

15 (2) The land was taken out of actual production in turkey growing solely for
16 health and safety considerations due to the presence of Poult Enteritis
17 Mortality Syndrome among turkeys in the same county or a neighboring
18 county.

19 (3) The land is otherwise eligible for present use value treatment."

1 Section 2. This act is effective for taxes imposed for taxable years beginning
2 on or after July 1, 1997.