

This affidavit is to be used for transactions between non-related owners, who do not meet the definition of relative as defined in G.S. 105-277.2, when certain conditions are met. A new application in the name of the new owner must be filed with the County Assessor's Office immediately after recordation of the deed. The liability of deferred taxes assumed by the new owner can be as great as the current year's deferred taxes and the three previous year's deferred taxes with interest. Should the property (or any portion) become ineligible, the new owner will be responsible for those deferred taxes.

G.S. 105-277.3 (b2) Exception to Ownership Requirements. - G.S. 105-277.4(c) provides that deferred taxes are payable if land fails to meet any condition or requirement for classification. Accordingly, if land fails to meet an ownership requirement due to a change of ownership, G.S. 105-277.4(c) applies. Despite this failure and the resulting liability for taxes under G.S. 105-277.4(c), the land may qualify for classification in the hands of the new owner if both of the conditions listed in this subsection are met, even if the new owner does not meet all of the ownership requirements of subsections (b) and (b1) of this section with respect to the land. If the land qualifies for classification in the hands of the new owner under the provisions of this subsection, then the new owner becomes liable for the deferred taxes, and the deferred taxes become payable if the land fails to meet any other condition or requirement for classification.

- (1) The land was appraised at its present use value or was eligible for appraisal at its present use value at the time title to the land passed to the new owner.
- (2) At the time title to the land passed to the new owner, the new owner acquires the land for the purposes of and continues to use the land for the purposes it was classified under subsection (a) of this section while under previous ownership.

### AFFIDAVIT FOR CONTINUED ELIGIBILITY FOR USE VALUE ASSESSMENT

(Full Name)

Name of Current Owner (Buyer): \_\_\_\_\_

Name of Previous Owner (Seller): \_\_\_\_\_

Parcel Identification Number: \_\_\_\_\_ Number of Acres Purchased: \_\_\_\_\_

Date of Transfer: \_\_\_\_\_ Deed Book: \_\_\_\_\_ Page: \_\_\_\_\_

**Under Penalties Described by Law, I Hereby Affirm:**

That to the best of my knowledge and belief this affidavit, including any accompanying statements or documents, is true and complete.

That I have purchased this land for the purposes of and will continue to use this land for the purposes under which it was classified for use value assessment.

That I understand that if the use of the land changes in any way I must inform the County Assessor's Office immediately of such changes.

I accept full liability of the deferred taxes.

**Note: If liability is not assumed the full amount of the deferred taxes will be due in the name of the grantor immediately.**

Date: \_\_\_\_\_

\_\_\_\_\_  
(Current Owner's Signature)

\_\_\_\_\_  
(Previous Owner's Signature)

\_\_\_\_\_  
(Seal)  
Notary