

# **Beaufort County Tax Assessor's Office**

## **Present Use Value Program**

### **Forestry Management Plan Guide**

This form is provided to assist property owners participating in the North Carolina **Forestry** Present-Use Value program in Beaufort County. To qualify for the program, any tract of land with 20 or more acres of forestry is required to be in commercial production and under sound management. A copy of a Forestry Management Plan (**FMP**) for the property is required to prove sound management. The FMP can be written by a forester with the NC Forest Service, an independent consulting forester, or the owner. If the owner prepares the plan, they must have the appropriate forestry management and analysis skills to prepare a plan comparable to one prepared by a qualified forester. The forest land must be managed in accordance with the FMP to remain in the program.

At a minimum, the following five items should be addressed in an applicant's FMP to comply with the NC Department of Revenue Present-Use Value Program Guide 2019 Edition.

- 1) Management and Landowner Objectives Statement - Long and short range objectives of owner(s)
- 2) Location - include a map and/or aerial photograph(s) that located the property described and delineates each stand referenced in item 3 below
- 3) Forest Stand(s) Description/Inventory and Stand Management Recommendations - include a detailed description of various stands within the forestry unit. Each stand description should detail the acreage, species, age, size, condition, topography, soils and site index or productivity information. Stand-specific forest management practices needed to sustain productivity, health, and vigor must be included with proposed timetable for implementation.
- 4) Regeneration-Harvest Methods and Dates – for each stand, establish a target timetable for harvest of crop trees, specifying the type of regeneration-harvest (clear cut, seed tree, shelterwood, or selection of regeneration systems as applicable)
- 5) Regeneration Technique – should include a sound regeneration plan for each stand when the harvest of final crop trees is done. Specify intent to naturally regenerate or plant trees.

Plans can and should be updated as forest conditions significantly change (e.g. storm damage, insect or disease attack, harvest, thinning, wildfire, etc.). The plan should not be open-ended and should include a timetable for re-evaluating the FMP. Plans may include other objectives such as improving wildlife habitat and enhancing limited recreation. However, the primary objective of the plan must be commercial production of timber, and any secondary objectives must not significantly detract from that objective. Land parcels that qualify for agricultural use under program guidelines can receive deferment on up to 19.9 acres of forestry without submitting a Forestry Management Plan.

The Tax Assessor's Office is required to complete audits on at least one-eighth of all parcels enrolled in the Present-Use Value Program on a yearly basis. Failure to adhere to an FMP, could result in disqualification and removal from the program. Removal will result in the billing of deferred taxes plus interest on the three previous years plus the current year at market value.