

Sec. 18-8. Property tax exemption for buildings used in farming.

(a) Pursuant to the authority granted under G.S. § 12-91(c), as amended, any building used actually and exclusively in farming, as defined in G.S. § 1-1, or for any building used to provide housing for seasonal employees of such farmer upon proper application being made in accordance with this section, shall be exempt from property tax to the extent of an assessed value of one hundred thousand dollars (\$100,000.00).

(b) This exemption shall not apply to the residence of any farmer.

(c) Annually, within thirty (30) days after the assessment date, each individual farmer, group of farmers, partnership or corporation shall make written application for the exemption provided in subsection (a) of this section to the assessor, including therewith a notarized affidavit certifying that such farmer, individually or as part of a group, partnership or corporation, derived at least fifteen thousand dollars (\$15,000.00) in gross sales from such farming operation, or incurred at least fifteen thousand dollars (\$15,000.00) in expenses related to such farming operation, with respect to the most recently completed taxable year of such farmer prior to the commencement of the assessment year for which such application is made, on forms prescribed by the commissioner of agriculture. Failure to file such application in said manner and form within the time limit prescribed shall be considered a waiver of the right to such exemption for the assessment year.

(Ord. No. 302, 6-22-04; Ord. No. 309, 10-11-05)