

## 2-1.15 Farm Definitions

**A) BONA FIDE FARM** Bona Fide farm purposes include the production and activities relating or incidental to the production of crops, grains, fruits, vegetables, ornamental and flowering plants, dairy, livestock, poultry, and all other forms of agriculture.

Agriculture includes but is not limited to the production, harvesting, cultivation of crops, fruits, vegetables, ornamental/flowering plants, shrubs, the planting and production of trees and timber, the operation, management, raising, care, and training of dairy, livestock, poultry, bees, horses, and aquaculture, and grain warehouse operations where grain is held 10 days or longer as well as any associated structure or building related to the agriculture operation. When performed on the Bona Fide farm, agriculture also includes the marketing and selling of agricultural products, agritourism, packing, treating, processing, sorting, storage and other activities performed to add value to agricultural items produced on the farm.

For purposes of determining whether a property is being used for Bona Fide farm purposes, any of the following shall constitute sufficient evidence that the property is being used for Bona Fide farm purposes (the burden of proof lies with the owner of the subject property or a designated agent)

- i. A copy of the property tax listing showing that the property is participating in the farm present-use-value taxation program established by N.C.G.S. 105-277.2 through 105-277.7; or
- ii. A copy of the farm owner's or operator's Schedule F from the owner's or operator's federal income tax return; or
- iii. A farm sales tax exemption certificate issued by the Department of Revenue; or
- iv. A forest management plan; ~~or~~
- v. ~~A Farm Identification Number issued by the United States Department of Agriculture Farm Service Agency.~~