



**UNION COUNTY TAX ADMINISTRATOR'S OFFICE**  
**P. O. Box 97, Monroe, N. C. 28111-0097**  
**(704) 283-3746**  
**(704) 292-2588 - Fax**

To: All Concerned Persons

From: Tax Administrator

It is our office policy to require proof of income along with the Use Value Assessment and Taxation applications. This helps us to determine eligibility and sound management requirements of those applying for this deferment program. The State of North Carolina requires income information for the past three years. North Carolina General Statute 105-282.1(2) states: ***Every owner of property claiming exemption or exclusion from property taxes has the burden of establishing that the property is entitled to the exemption or exclusion.***

For persons farming their own land proof of agricultural or horticultural income can be in the following forms:

Schedule F (Profit or Loss from Farming) Form - From Federal Income Taxes

Farm Income Statement - From State Income Tax

Receipts showing gross income from the sale of agricultural or horticultural products, such as:

- Receipts from sale of cows or poultry
- Receipts from sale of hay
- Receipts from sale of crops (including but not limited to soybeans, corn, milo, cotton, wheat, etc.)
- Receipts from nursery, bedding plants, vegetable crops, sod, Christmas trees, etc.

Copies showing Government payments and subsidies

For persons with their land leased or rented to another farmer:

Affidavit, provided by this office, must be filled out by the person farming land.

**All income information is strictly confidential.**