

1
2 **ASSENT TO MUTUAL AID PROVISIONS OF THE GREAT PLAINS WILDLAND**
3 **PROTECTION COMPACT**

4 **SECTION 7.** G.S. 106-932 reads as rewritten:

5 **"§ 106-932. Assent of legislature to mutual aid provisions of other compacts.**

6 The legislature of this State hereby gives its assent to the mutual aid provisions of Articles
7 IV and V of the South Central Interstate Forest Fire Protection ~~Compact~~ Compact, the Middle
8 Atlantic Interstate Fire Protection Compact, and the Great Plains Wildland Fire Protection
9 Compact, in accordance with Article VIII of that Compact ~~those Compacts~~ relating to
10 interregional mutual aid; and the legislature of this State also hereby gives its assent to the
11 mutual aid provisions of Articles IV and V of the Middle Atlantic Interstate Forest Fire
12 Protection Compact in accordance with Article VIII of that Compact relating to interregional
13 mutual aid."

14
15 **CLARIFY AGRITOURISM**

16 **SECTION 8.(a)** G.S. 153A-340(b), as amended by Section 9 of this act, reads as
17 rewritten:

18 **"§ 153A-340. Grant of power.**

19 ...
20 (b) ...

21 (2) Except as provided in G.S. 106-743.4 for farms that are subject to a
22 conservation agreement under G.S. 106-743.2, bona fide farm purposes
23 include the production and activities relating or incidental to the production
24 of crops, grains, fruits, vegetables, ornamental and flowering plants, dairy,
25 livestock, poultry, and all other forms of agriculture, as defined in
26 G.S. 106-581.1. For purposes of this subdivision, "when performed on the
27 farm" in G.S. 106-581.1(6) shall include the farm within the jurisdiction of
28 the county and any other farm owned or leased to or from others by the bona
29 fide farm operator, no matter where located. For purposes of this
30 subdivision, the production of a nonfarm product that the Department of
31 Agriculture and Consumer Services recognizes as a "Goodness Grows in
32 North Carolina" product that is produced on a farm subject to a conservation
33 agreement under G.S. 106-743.2 is a bona fide farm purpose. For purposes
34 of determining whether a property is being used for bona fide farm purposes,
35 any of the following shall constitute sufficient evidence that the property is
36 being used for bona fide farm purposes:

- 37 a. A farm sales tax exemption certificate issued by the Department of
- 38 Revenue.
- 39 b. A copy of the property tax listing showing that the property is
- 40 eligible for participation in the present use value program pursuant to
- 41 G.S. 105-277.3.
- 42 c. A copy of the farm owner's or operator's Schedule F from the owner's
- 43 or operator's most recent federal income tax return.
- 44 d. A forest management plan.
- 45 e. ~~A Farm Identification Number issued by the United States~~
- 46 ~~Department of Agriculture Farm Service Agency.~~

47 (2a) "A building or structure that is used for agritourism is a bona fide farm
48 purpose if the building or structure is located on a property that (i) is owned
49 by a person who holds a qualifying farmer sales tax exemption certificate
50 from the Department of Revenue" pursuant to G.S. 105-164.13E(a) or (ii) is
51 enrolled in the present-use value program pursuant to G.S. 105-277.3.

1 Failure to maintain the requirements of this subsection for a period of three
2 years after the date the building or structure was originally classified as a
3 bona fide purpose pursuant to this subdivision shall subject the building or
4 structure to applicable zoning and development regulation ordinances
5 adopted by a county pursuant to subsection (a) of this section in effect on the
6 date the property no longer meets the requirements of this subsection. For
7 purposes of this section, "agritourism" means any activity carried out on a
8 farm or ranch that allows members of the general public, for recreational,
9 entertainment, or educational purposes, to view or enjoy rural activities,
10 including farming, ranching, historic, cultural, harvest-your-own activities,
11 or natural activities and attractions. A building or structure used for
12 agritourism includes any building or structure used for public or private
13 events, including, but not limited to, weddings, receptions, meetings,
14 demonstrations of farm activities, meals, and other events that are taking
15 place on the farm because of its farm or rural setting.

16 "

17 **SECTION 8.(b) G.S. 143-138 reads as rewritten:**

18 **"§ 143-138. North Carolina State Building Code.**

19 ...
20 (b4) Exclusion for Certain Farm Buildings. – Building rules do not apply to (i) farm
21 buildings that are located outside the building-rules jurisdiction of any municipality, (ii) farm
22 buildings that are located inside the building-rules jurisdiction of any municipality if the farm
23 buildings are greenhouses, (iii) a primitive camp, or (iv) a primitive farm building. For the
24 purposes of this subsection:

25 (1) For the purposes of this subdivision, a "farm building" means any
26 nonresidential building or structure that is used for a bona fide farm purpose
27 as provided in G.S. 153A-340. A "farm building" shall include:

28 a. Any structure used or associated with equine activities, including, but
29 not limited to, the care, management, boarding, or training of horses
30 and the instruction and training of riders. Structures that are
31 associated with equine activities include, but are not limited to, free
32 standing or attached sheds, barns, or other structures that are utilized
33 to store any equipment, tools, commodities, or other items that are
34 maintained or used in conjunction with equine activities. The specific
35 types of equine activities, structures, and uses set forth in this
36 subdivision are for illustrative purposes, and should not be construed
37 to limit, in any manner, the types of activities, structures, or uses that
38 may be considered under this subsection as exempted from building
39 rules. A farm building that might otherwise qualify for exemption
40 from building rules shall remain subject only to an annual safety
41 inspection by the applicable city or county building inspection
42 department of any grandstand, bleachers, or other spectator-seating
43 structures in the farm building. An annual safety inspection shall
44 include an evaluation of the overall safety of spectator-seating
45 structures as well as ensuring the spectator-seating structure's
46 compliance with any building codes related to the construction of
47 spectator-seating structures in effect at the time of the construction of
48 the spectator-seating.

49 b. Any structure used for the display and sale of produce, no more than
50 1,000 square feet in size, open to the public for no more than 180



**NC Department of Revenue
Conditional Farmer Exemption**

Exemption ID: 805458

**Runaway Farm LLC
7124 Apex Barbecue Rd
Apex, NC 27502**

Expires: 12/31/2019



Steven W. Troxler
Commissioner

North Carolina Department of Agriculture
and Consumer Services
Veterinary Division

R. Douglas Meckes, DVM
State Veterinarian

September 20, 2017

LINDA & ROBERT ANNUNZIATA
RUNAWAY FARM, LLC
7124 APEX BARBECUE ROAD
APEX, NC 27502-7785

National Premise ID Number
00NLW9S

State Premise ID Number
559945352

Dear LINDA & ROBERT,

Enclosed are the National and State Premises Identification Numbers and Premises Identification card for the property located at:

1049 BALLARD ROAD
FUQUAY VARINA, NC 27526-6002

If you have any questions, or if any information is incorrect, please contact our office at ncfarmid@ncagr.gov or (919) 707-3275.

Sincerely,

Dr. Doug Meckes, DVM
NCDA&CS, State Veterinarian

/mwb

HARNETT COUNTY CAMA
WEBVIEWER

6/13/2018 1:59:31 PM

ANNUNZIATA ROBERT V ANNUNZIATA LINDA W

Return/Appeal Parcel: 08-0652--
Notes: -0029- -01

1049 BALLARD RD FUQUAY VARINA NC 27526
1500021704

PLAT: / UNIQ ID
255086
ID NO: 0652-42-4629.000

COUNTY WIDE ADVALOREM TAX (100), N HARNETT RESCU ADVALOREM TAX (100), SOLID
WASTE FEE SOLID WASTE (1), SUMMERVILLE-BUNNLEVEL (100)

CARD NO. 1 of
1

Reval Year: 2017 Tax
Year: 2018 38.913ACS CHARLES BALLARD PC#F-414C

38.910 AC SRC= Inspection

Appraised by 14 on 09/21/2015 00800 HECTOR'S CREEK TOWNSHIP

TW-08 CI-FR- EX- AT- LAST ACTION
20170303

CONSTRUCTION DETAIL		MARKET VALUE							DEPRECIATION			CORRELATION OF VALUE									
Foundation - 3	USE	MOD	Eff.	Area	QUAL	BASE RATE	RCN	EYB	AYB	Standard	CREDENCE TO			MARKET							
Continuous Footing	5.00									0.57000	CREDECE TO			MARKET							
Sub Floor System - 5	50	01	1,821	79	52.93	98385	1960	1920	% GOOD	43.0	DEPR. BUILDING VALUE - CARD			42,310							
Wood	10.00										DEPR. OB/XF VALUE - CARD			10,080							
Exterior Walls - 01											MARKET LAND VALUE - CARD			280,060							
Siding Minimim	6.00										TOTAL MARKET VALUE - CARD			332,450							
Roofing Structure - 03											TOTAL APPRAISED VALUE - CARD			332,450							
Gable	8.00										TOTAL APPRAISED VALUE - PARCEL			332,450							
Roofing Cover - 01											TOTAL PRESENT USE VALUE - PARCEL			0							
Min. Roofing (Corr. or SH. M.)	2.00										TOTAL VALUE DEFERRED - PARCEL			0							
Interior Wall Construction - 5											TOTAL TAXABLE VALUE - PARCEL \$			332,450							
Drywall/Sheetrock	20.00										PRIOR										
Interior Floor Cover - 12											BUILDING VALUE			28,710							
Hardwood	8.00										OBXF VALUE			12,860							
Interior Floor Cover - 14											LAND VALUE			258,410							
Carpet	0.00										PRESENT USE VALUE			93,480							
Heating Fuel - 03											DEFERRED VALUE			164,930							
Gas	1.00										TOTAL VALUE			299,980							
Heating Type - 04											PERMIT										
Forced Hot Air/FHA - Ducted	4.00										CODE	DATE	NOTE	NUMBER	AMOUNT						
Air Conditioning Type - 03											ROUT: WTRSHD:										
Central	4.00										SALES DATA										
Bedrooms/Bathrooms/Half-Bathrooms											OFF. RECORD	DATE	DEED		INDICATE SALES						
3/1/0	8.000										BOOK	PAGE	MOYR	TYPE	Q/UV/I	PRICE					
Bedrooms											03468	0218	12	2016	WD	Q	I	380000			
BAS - 3 FUS - 0 LL - 0											01582	0533	1	2002	WD	Q	V	187500			
Bathrooms											01098	0922	5	1995	WD	Q	V	102500			
BAS - 1 FUS - 0 LL - 0											01874	0647	12	2003	WD	Y	V	205000			
Half-Bathrooms											01098	0920	5	1995	TR	A	V	0			
BAS - 0 FUS - 0 LL - 0											HEATED AREA 1,837										
Office											NOTES										
BAS - 0 FUS - 0 LL - 0	0																				
TOTAL POINT VALUE	76.000																				
BUILDING ADJUSTMENTS																					
Market	3	Factor	3	1.0500																	
Quality	3	Average	1.0000																		
Size	Size	Size	0.9900																		
TOTAL ADJUSTMENT FACTOR	1.040																				
TOTAL QUALITY INDEX	79																				
SUBAREA																					
TYPE	GS AREA	%	RPL CS	CODE	DESCRIPTION	COUNT	LT	HT	UNITS	UNIT PRICE	ORIG % COND	BLDG#	AYB	EYB	ANN DEP RATE	OVR	% COND	OB/XF DEPR. VALUE			
BAS	1,612	100	85323	01	STORAGE		0	0	1	1,000.00	100	-	1920	1920	S5		100	1000			
FEP	225	070	8363	47	QUONSET	35	39	1,365		8.50	100	-	2004	2004	S3		61	7078			
WDD	256	020	2699	01	STORAGE		0	0	1	500.00	100	-	1920	1920	S5		100	500			
FIREPLACE	3 - 1 Story Single		2,000	01	STORAGE		0	0	1	1,000.00	100	-	1995	1995	S5		100	1000			
TOTAL OB/XF VALUE																		10,078			
SUBAREA TOTALS																2,093	98,385				
BUILDING DIMENSIONS																BAS=W46S8W14WDD=W2N16E16S16W14\$S23E20S5FEP=W20N5E20S5\$E16N14E16FEP=S5W11S9W5N14E16\$E8N22\$.					
LAND INFORMATION																					
HIGHEST AND BEST USE	USE CODE	LOCAL ZONING	FRON TAGE	DEPTH	DEPTH / SIZE	LND MOD	COND FACT	OTHER ADJUSTMENTS AND NOTES			ROAD TYPE	LAND UNIT PRICE	TOTAL LAND UNITS	UNT TYP	TOTAL ADJUST	ADJUSTED UNIT PRICE	LAND VALUE	VERRIDE VALUE	LAND NOTES		
AGRI PV	5111	RA-20M	0	0	0.9800	0	1.0000					7,000.00	7.910	AC	0.980	6,860.00	54263				
FRST PV	6111	RA-20M	0	0	0.9800	0	1.0000					7,000.00	30.000	AC	0.980	6,860.00	205800				
HOME PAVD	5010	RA-20M	0	0	1.0000	0	1.0000					20,000.00	1.000	AC	1.000	20,000.00	20000				
TOTAL MARKET LAND DATA												38.910					280,060				
TOTAL PRESENT USE DATA																					

Date of this notice: 09-21-2017

Employer Identification Number:
82-2855417

Form: SS-4

Number of this notice: CP 575 B

RUNAWAY FARM LLC
LINDA W ANNUNZIATA MBR
7124 APEX BARBECUE RD
APEX, NC 27502

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

*NOT TAKEN
INFO*

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 82-2855417. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1065

03/15/2018

If you have questions about the form(s) or the due date(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, *Accounting Periods and Methods*.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, *Entity Classification Election*. See Form 8832 and its instructions for additional information.

A limited liability company (LLC) may file Form 8832, *Entity Classification Election*, and elect to be classified as an association taxable as a corporation. If the LLC is eligible to be treated as a corporation that meets certain tests and it will be electing S corporation status, it must timely file Form 2553, *Election by a Small Business Corporation*. The LLC will be treated as a corporation as of the effective date of the S corporation election and does not need to file Form 8832.

To obtain tax forms and publications, including those referenced in this notice, visit our Web site at www.irs.gov. If you do not have access to the Internet, call 1-800-829-3676 (TTY/TDD 1-800-829-4059) or visit your local IRS office.

