

Donna Johnson

From: Robert Elliott <vetfarmofnc@gmail.com>
Sent: Thursday, May 5, 2022 3:47 PM
To: Donna Johnson
Subject: Re: Map for your farm
Attachments: Schedule F.pdf; 2021 Sch F.pdf

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Attached are mine and the farm manager's Schedule F's. Mine says it's a preview but it is what's filed. Let me know what else you need and where we're going from here please.

As to the UDO, it needs to be changed if the county isn't going to honor what it states. Which commissioner do I need to speak to regarding this or should I attend one of the meetings?

On Mon, May 2, 2022 at 10:24 AM Donna Johnson <djohnson@harnett.org> wrote:

Good morning, Robert. The criteria is set by the State. So we will have the UDO amended if needed.

Thank you,

Donna Johnson

Harnett County Project Coordinator/CSR

PO Box 65

420 McKinney Pkwy.

Lillington, NC 27546

Main # (910) 893-7525

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Note our physical location has changed

From: Robert Elliott <vetfarmofnc@gmail.com>
Sent: Friday, April 29, 2022 4:36 PM
To: Donna Johnson <djohnson@harnett.org>
Cc: Bill Dreitzler <bdreitzler@dm2engineering.com>; Brad Sutton <bsutton@harnett.org>; Gale Violette <gviolette@harnett.org>; GIS <GIS@harnett.org>; Glenn McFadden <gmcfadden@harnett.org>; Jay Sikes

<jsikes@harnett.org>; Katherine E. Moore <kemoore@harnett.org>; Landon Chandler <lchandler@harnett.org>; Leslie R. Jackson <lrjackson@harnett.org>; Oliver Tolksdorf <otolksdorf@harnett.org>; Rodney Daniels <rdaniels@harnett.org>; Roger Sullivan <rsullivan@harnett.org>; Meghan Davis <meghan.davisvnc@gmail.com>
Subject: Re: Map for your farm

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Thanks for this Donna. We do have Schedule F's for both myself and my assistant that's an operator of the farm as well, but before we go further on that, I do have a question.

In the latest, amended Unified Development Ordinance for Harnett County, it clearly states on page 262 under General Definitions, subsection Bona Fide Farm, that Harnett County accepts a Farm Service Agency number to satisfy the requirement of proof of agricultural usage. Is this not the case, and if so, shouldn't this ordinance be amended to reflect that?

I'm not trying to be difficult or open a can of worms here, but the Ordinance's definition was brought to my attention by another farmer, so I thought I'd ask. I'm attaching that section to this email for your convenience, but I took it right from the Harnett County website. The Ordinance's amendment date is from 2019.

Thank you!

Bona Fide Farm

Except as provided in GS 106-743.4 for farms that are subject to a conservation agreement under GS 106-743.2, bona fide farm purposes include the production and activities relating or incidental to the production of crops, fruits, vegetables, ornamental and flowering plants, dairy, livestock, poultry, and all other forms of agriculture as defined in GS 106-581.1. For purposes of this Section, the production of a nonfarm product that the Department of Agriculture and Consumer Services recognizes as a "Goodness Grows in North Carolina" product that is produced on a farm subject to a conservation agreement under GS 106-743.2 is a bona fide farm purpose. 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:

- A. A farm sales tax exemption certificate issued by the Department of Revenue;
- B. A copy of the property tax listing showing that the property is eligible for participation in the present use value program pursuant to GS 105-277.3;
- C. A copy of the farm owner's or operator's Schedule F from the owner's or operator's most recent federal income tax return;
- D. A forest management plan; or
- E. A Farm Identification Number issued by the United States Department of Agriculture Farm Service Agency.

**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.
▶ Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2021
Attachment
Sequence No. **14**

Name of proprietor
George A Staples, III

A Principal crop or activity
Poultry, Eggs, Honey

B Enter code from Part IV
▶ 1 | 1 | 2 | 3 | 0 | 0

C Accounting method:
 Cash Accrual

D Employer ID number (EIN) (see instr.)

E Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on passive losses Yes No

F Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions Yes No

G If "Yes," did you or will you file required Form(s) 1099? Yes No

Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method, Complete Parts II and III, and Part I, line 9.)

| | | | |
|---|-----------|-------------------------------------|-----------|
| 1a Sales of purchased livestock and other resale items (see instructions) | 1a | | |
| b Cost or other basis of purchased livestock or other items reported on line 1a | 1b | | |
| c Subtract line 1b from line 1a | | 1c | |
| 2 Sales of livestock, produce, grains, and other products you raised | | 2 | 11,209. |
| 3a Cooperative distributions (Form(s) 1099-PATR) | 3a | 3b Taxable amount | 3b |
| 4a Agricultural program payments (see instructions) | 4a | 4b Taxable amount | 4b |
| 5a Commodity Credit Corporation (CCC) loans reported under election | | 5a | |
| b CCC loans forfeited | 5b | 5c Taxable amount | 5c |
| 6 Crop insurance proceeds and federal crop disaster payments (see instructions): | | | |
| a Amount received in 2021 | 6a | 6b Taxable amount | 6b |
| c If election to defer to 2022 is attached, check here <input type="checkbox"/> | | 6d Amount deferred from 2020 | 6d |
| 7 Custom hire (machine work) income | | 7 | |
| 8 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) | | 8 | |
| 9 Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions | | 9 | 11,209. |

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

| | | | | | |
|--|------------|--------|--|------------|---------|
| 10 Car and truck expenses (see instructions). Also attach Form 4562 | 10 | 1,656. | 23 Pension and profit-sharing plans | 23 | |
| 11 Chemicals | 11 | | 24 Rent or lease (see instructions): | | |
| 12 Conservation expenses (see instructions) | 12 | | a Vehicles, machinery, equipment | 24a | |
| 13 Custom hire (machine work) | 13 | | b Other (land, animals, etc.) | 24b | |
| 14 Depreciation and section 179 expense (see instructions) | 14 | | 25 Repairs and maintenance | 25 | |
| 15 Employee benefit programs other than on line 23 | 15 | | 26 Seeds and plants | 26 | 2,080. |
| 16 Feed | 16 | 4,100. | 27 Storage and warehousing | 27 | |
| 17 Fertilizers and lime | 17 | | 28 Supplies | 28 | 3,031. |
| 18 Freight and trucking | 18 | | 29 Taxes | 29 | |
| 19 Gasoline, fuel, and oil | 19 | | 30 Utilities | 30 | |
| 20 Insurance (other than health) | 20 | | 31 Veterinary, breeding, and medicine | 31 | |
| 21 Interest (see instructions): | | | 32 Other expenses (specify): | | |
| a Mortgage (paid to banks, etc.) | 21a | | a | 32a | |
| b Other | 21b | | b | 32b | |
| 22 Labor hired (less employment credits) | 22 | | c | 32c | |
| | | | d | 32d | |
| | | | e | 32e | |
| | | | f | 32f | |
| 33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions | | | | 33 | 10,867. |
| 34 Net farm profit or (loss). Subtract line 33 from line 9 | | | | 34 | 342. |

If a profit, stop here and see instructions for where to report. If a loss, complete line 36.

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36 Check the box that describes your investment in this activity and see instructions for where to report your loss:
a All investment is at risk. **b** Some investment is not at risk.

SCHEDULE F
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.
▶ Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2020
Attachment
Sequence No. **14**

Name of proprietor

ROBERT L ELLIOTT

Social security number (SSN)

A Principal crop or activity

VEGETABLES HEMP CROPS

B Enter code from Part IV

▶ 1 | 1 | 1 | 2 | 1 | 0

C Accounting method:

Cash Accrual

D Employer ID number (EIN) (see instr.)

E Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on passive losses Yes No

F Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions Yes No

G If "Yes," did you or will you file required Form(s) 1099? Yes No

Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

| | | | | |
|----|--|----|--|------------------------------|
| 1a | Sales of livestock and other resale items (see instructions) | 1a | | |
| b | Cost or other basis of livestock or other items reported on line 1a | 1b | | |
| c | Subtract line 1b from line 1a | | | 1c |
| 2 | Sales of livestock, produce, grains, and other products you raised | | | 2 6,468. |
| 3a | Cooperative distributions (Form(s) 1099-PATR) | 3a | | 3b Taxable amount |
| 4a | Agricultural program payments (see instructions) | 4a | | 4b Taxable amount |
| 5a | Commodity Credit Corporation (CCC) loans reported under election | | | 5a |
| b | CCC loans forfeited | 5b | | 5c Taxable amount |
| 6 | Crop insurance proceeds and federal crop disaster payments (see instructions): | | | |
| a | Amount received in 2020 | 6a | | 6b Taxable amount |
| c | If election to defer to 2021 is attached, check here <input type="checkbox"/> | | | 6d Amount deferred from 2019 |
| 7 | Custom hire (machine work) income | | | 7 |
| 8 | Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) | | | 8 |
| 9 | Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions | | | 9 6,468. |

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

| | | | | | | | |
|----|--|-----|--------|----|------------------------------------|-----|----------|
| 10 | Car and truck expenses (see instructions). Also attach Form 4562 | 10 | 4,268. | 23 | Pension and profit-sharing plans | 23 | |
| 11 | Chemicals | 11 | 1,245. | 24 | Rent or lease (see instructions): | | |
| 12 | Conservation expenses (see instructions) | 12 | | a | Vehicles, machinery, equipment | 24a | 2,908. |
| 13 | Custom hire (machine work) | 13 | | b | Other (land, animals, etc.) | 24b | 1,985. |
| 14 | Depreciation and section 179 expense (see instructions) | 14 | 9,600. | 25 | Repairs and maintenance | 25 | 1,486. |
| 15 | Employee benefit programs other than on line 23 | 15 | | 26 | Seeds and plants | 26 | 1,600. |
| 16 | Feed | 16 | | 27 | Storage and warehousing | 27 | |
| 17 | Fertilizers and lime | 17 | 1,926. | 28 | Supplies | 28 | 2,455. |
| 18 | Freight and trucking | 18 | | 29 | Taxes | 29 | |
| 19 | Gasoline, fuel, and oil | 19 | 1,744. | 30 | Utilities | 30 | 2,500. |
| 20 | Insurance (other than health) | 20 | 800. | 31 | Veterinary, breeding, and medicine | 31 | |
| 21 | Interest (see instructions): | | | 32 | Other expenses (specify): | | |
| a | Mortgage (paid to banks, etc.) | 21a | | a | | 32a | |
| b | Other | 21b | | b | | 32b | |
| 22 | Labor hired (less employment credits) | 22 | 3,800. | c | | 32c | |
| | | | | d | | 32d | |
| | | | | e | | 32e | |
| | | | | f | | 32f | |
| 33 | Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions | | | 33 | | 33 | 36,317. |
| 34 | Net farm profit or (loss). Subtract line 33 from line 9 | | | 34 | | 34 | -29,849. |

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

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36 Check the box that describes your investment in this activity and see instructions for where to report your loss:

a All investment is at risk. b Some investment is not at risk.