

It is the sole responsibility of the applicant to ensure complete and successful delivery of the application and ALL required documentation.

PARCEL NUMBER		ANDERSON COUNTY ASSESSOR 401 E RIVER STREET ANDERSON, SC 29624 Tel: (864) 260-4208 Fax: (864) 260-4099 Email: Assessor@andersoncountysc.org
CURRENT YEAR		

SPECIAL AGRICULTURE REAL PROPERTY ASSESSMENT APPLICATION
INCOMPLETE, UNSIGNED AND UNSUPPORTED APPLICATIONS WILL NOT BE PROCESSED
COMPLETE, SUPPORTED FORMS WITH ALL DOCUMENTATION MUST BE SUBMITTED ON OR BEFORE FIRST PENALTY DATE.
Submitting this Application does not preclude the tax liability.
Penalties will not be waived by this office as a result of the submitting or processing of this application.

NAME AND MAILING ADDRESS	
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EMAIL ADDRESS		DEED BK & PAGE	
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What is (are) the intended use(s) for this parcel? <i>Be specific and list all</i>	
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Total Number Of Acres?		Number of Timberland Acres?		Type of Timber Harvested?	
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Cropland Acres?		Type of Crops Harvested?		Are you actively growing trees for commercial use? NO YES
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Pasture Land Acres?		Type of Livestock Raised?		If above is yes: Date of last/next harvest	Last Harvest:	Next Harvest:
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1	Is this property subject to covenants or restrictions?	NO	YES
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2	(A)Do you own any other qualifying timberland tracts which are contiguous or under the same management system? (B)Do you own any other contiguous non-timberland tract which have identical ownership? If yes to A or B , list all parcel numbers for the qualifying tract(s):	NO	YES
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3	Do you file a farm-income tax return in South Carolina? If yes, please attach a copy of "Schedule F" form.	NO	YES
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4	Do you have a gross-farm income on this tract of \$1,000 or more in three (3) of the last five (5) years?	NO	YES
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5	Is any portion of this tract being used for anything other than agricultural profit? If yes, explain:	NO	YES
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6	List all Improvements (including Houses, Mobile Homes, Farm Buildings, Cell Towers, Solar Panels, and/or Commercial Buildings on this property.)
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7	Has this property been owned by the current owner or an "immediate family" member of the current owner since at least December 31, 1983 until the present, and the property was classified as agricultural real property for tax year 1983? If yes, please attach a list of the "immediate family" member's name(s) and their relationship to you and their dates of ownership.	NO	YES
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8	If this property is owned by a corporation, answer the following questions: a) Does the corporation have more than ten (10) shareholders? b) Does the corporation have, as a shareholder, a person (other than an estate) who is not an individual? c) Are you a U.S. Citizen	NO	YES
		NO	YES
		NO	YES

Certification: In making this application, I certify the property, which is the subject of this application, meets the requirements to qualify as agricultural real property as of January 1st of the current tax year. I also authorize the assessor to verify farm income with the D.O.R, Internal Revenue Service or the Agricultural Stabilization and Conservation Service. It is understood by "Property Owner" that when real property which is in agricultural use and is being valued, assessed and taxed as agricultural real property and is applied a use other than agricultural, it shall be subject to additional taxes referred to as rollback taxes. The owner shall notify the assessor within six months of a change in use.

PLEASE READ THE REVERSE SIDE OF THIS FORM BEFORE SUBMITTING THE APPLICATION.

OWNER* SIGNATURE REQUIRED		DATE	
		PHONE	

***Authorized Agents must submit POA Form with the Agricultural Form (See Assessor's office or website for POA Form)**

Office Use Only: Logged	Date	Keyed	Date	APPROVED	DENIED
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DEFINITION OF AGRICULTURAL REAL PROPERTY – S.C. CODE 12-43-230(a)

Agricultural real property shall mean any tract of real property which is used to raise, harvest or store crops or feed, breed or manage livestock, or to produce plants, trees, fowl or animals useful to man, including the preparation of the products raised thereon for man's use and disposed of by marketing or other means. It includes, but is not limited to, such real property used for agriculture, grazing, horticulture, forestry, dairying, and mariculture. In the event at least 50% of a real property tract shall qualify as "agricultural real property", the entire tract shall be so classified, provided no other business for profit is being operated thereon. The term "agricultural real property" shall include any property used as residence of the owner or others in that the taxation of such property is specifically provided for in Section 12-43-230 of the South Carolina Code of Laws and Department of Revenue Regulation 117-124.7. Property to be Subject to Roll-Back Taxes: It is understood by "Property Owner" that when real property which is in agricultural use and is being valued, assessed and taxed as agricultural real property and is applied to a use other than agricultural, it shall be subject to additional taxes referred to as roll-back taxes.

QUALIFICATION REQUIREMENTS – S.C. CODE 12-43-220(d)(1)

Agricultural real property which is actually used for such agricultural purposes shall be taxed on an assessment equal to:

- A.** Four percent (4%) of its fair market value for such agricultural purposes for owners or lessees who are individuals or partnerships and certain corporations which do not:
 - (1) Have more than ten (10) shareholders.
 - (2) Have as a shareholder a person (other than an estate) who is not an individual.
 - (3) Have a no-resident alien as a shareholder.
 - (4) Have more than one class of stock.
- B.** Six percent (6%) of its fair market for such agricultural purposes for owners or lessees who are corporations except for certain corporations specified in (A) above. (S.C. Code 12-43-220(d)(1))

TIMBERLAND- Smaller Tracts of non-planted timber may not qualify

Timberland tracts must be five (5) acres or more. Tracts of timberland must be devoted to growing trees for commercial use. Tracts of timberland less than five acres qualify if any of the following conditions are met:

- 1. Under the same management system as a qualifying tract.
- 2. Owned in combination with non-timberland tracts that qualify as agricultural real property.

NON-TIMBERLAND – The following uses do not qualify: (1) recreation; (2) fishing clubs; (3) hunting clubs; (4) vacant land lying dormant

Non-timberland (cropland) tracts must be ten (10) acres or more. Tracts of non-timberland less than ten acres qualify if any of the following are met:

- 1. If contiguous tracts with identical ownership meet the minimum requirements when added together.
- 2. If a person making application earned at least \$1,000 gross farm income in at least three of the five taxable years preceding the year of application or at least three of the first five years if this is an initial application, and
- 3. If the property has been owned by the current owner or an "immediate family" member of the current owner since at least December 31, 1983 until the present, and the property was classified as agricultural real property for tax year 1983.

NOTICE OF A CHANGE IN USE – S.C. CODE 12-43-220(d)(3)

The owner shall notify the assessor within six (6) months of a change in use. For failure to notify the assessor of a change in use, in addition to any other penalties provided by law, a penalty of ten percent (10%) and interest at the rate of one-half of one percent a month must be paid on the difference between the amount that was paid and the amount that should have been paid, but not less than thirty dollars nor more than the current year's taxes.

ROLL-BACK TAXES

It is understood by "Property Owner" that when real property which is in agricultural use and is being valued, assessed and taxed as agricultural-real property and is applied to a use other than agricultural, it shall be subject to additional taxes referred to as roll-back taxes. The amount of the roll-back taxes is equal to the sum of the differences, if any, between the taxes paid or payable on the basis of the fair market value for agricultural purposes and the taxes that would have been paid or payable if the real property had been valued, assessed and taxed as other real property in the taxing district for the current tax year (the year of change in use) and each of the immediately preceding three(3) tax years.

FILING REQUIREMENT WITH THE ASSESSOR'S OFFICE – PLEASE KEEP A COPY FOR YOUR FILES

If this application is not filed **on or before the first penalty date** for taxes due for the first tax year in which the special assessment is claimed (January 15th), the agricultural classification must be denied for that tax year. An inspection of your property may be necessary for qualification.

Additional Notes or Comments