



AGRICULTURAL REAL PROPERTY APPLICATION

**ABBEVILLE COUNTY ASSESSOR'S OFFICE
903 W GREENWOOD STREET, SUITE 2200
ABBEVILLE, SC 29620**

TELEPHONE (864) 366-5312, EXT 51 FAX (864) 366-6635

"Heritage With A Future"

TAX MAP NUMBER _____ TAX YEAR _____

PROPERTY LOCATION _____ TAX DISTRICT _____

OWNERSHIP INFORMATION

LAST NAME _____ FIRST NAME _____ MIDDLE INITIAL _____

MAILING ADDRESS _____ CITY _____ STATE _____ ZIP CODE _____

DAYTIME PHONE NUMBER _____ EMAIL ADDRESS _____

TOTAL NUMBER OF ACRES _____ TIMBERLAND ACRES _____ CROP/PASTURE ACRES _____

1. Is this property subject to covenants or restrictions which prohibit cutting timber for commercial use? NO YES

2. Do you own any other qualifying timberland or non timberland adjoining (contiguous) tracts? NO YES
If yes, list all Tax Map Numbers in Section 2a.

2a _____

3. Do you file a farm-income tax return in South Carolina? If yes, please attach a copy of "Schedule F" form. NO YES

4. Did you have a gross-farm income on this tract of \$1,000 or more in three of the last five years? NO YES

5. Is any portion of this tract being used for other than agricultural profit? If yes, explain in box 5a. NO YES

5a _____

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) Contiguous to a qualifying tract, (2) Owned in combination with non-timberland tracts that qualify as agricultural real property

Non-timberland 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 acreage requirements when added together. (2) Owner 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 current owner or an immediate family member of the current owner for at least ten years ending January 1, 1994 and the property was classified as agricultural real property for tax year 1994.

If the assessor determines a property to be ineligible for classification as agricultural property, the property owner may appeal the classification as provided in Chapter 60, Title 12 of the S.C. Code of Laws. It is unlawful for a person to knowingly and willingly make a false statement on the application required pursuant to section 12.43-220(d)(3) to a county assessor for the classification of property as agricultural real property or for the special assessment ratio for certain agricultural real property. A person violating the provisions of this section is guilty of a misdemeanor and upon conviction, must be fined not more than \$200.

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 1 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 to a use other than agricultural, it shall be subject to additional taxes referred to as roll back taxes. The owner shall notify the assessor within six months of a change in use.

OWNER'S SIGNATURE _____ SOCIAL SECURITY NUMBER _____ DATE SIGNED _____ PHONE NUMBER _____