



"Heritage With A Future"

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

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?
If yes, list all Tax Map Numbers in Section 2a. NO YES

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 _____

APPLICATION FOR SPECIAL ASSESSMENT AS AGRICULTURAL REAL PROPERTY

The following are only excerpts from the S. C. Code of Laws that pertain to the agricultural assessment.
For a better understanding, we recommend that the code be reviewed in its entirety.

Definition of Agricultural Real Property: 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 any other means. It includes, but is not limited to, such real property used for agriculture, grazing, horticulture, forestry, dairying, and mari-culture. In the event at least 50% of a real property tract shall qualify as agriculture 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 not include any property used as the residence of the owner or others in that the taxation of such property is specifically provided for in SC Code Ann. §12-43-230 & Dept. of Revenue Regulation 117-1870.2 II.

NOTE: Restrictive subdivision covenants may prevent the granting of the agricultural assessment.

The following factors shall be considered by County Assessors in determining whether the tract in question is bona fide agricultural real property: (These factors are not, however, meant to be exclusive and all relevant facts must be considered):

1. The nature of the terrain
2. The density of the marketable product (timber, etc.) on the land
3. The past usage of the land
4. The economic merchantability of the agricultural product
5. The use or not of recognized care, cultivation, harvesting, and like practices applicable to the product involved, and any implemented plans thereof
6. The business or occupation of the landowner or lessee.

INITIAL _____ I Have Read This Portion

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** of its fair market value for such agricultural purposes for owners or lessees who are individuals or partnerships and certain corporations which do not:

- (i) Have more than ten shareholders
- (ii) Have as a shareholder a person (other than an estate) who is not an individual
- (iii) Have a nonresident alien as a shareholder
- (iv) Have more than one class of stock.

(B) **Six percent** of its fair market value for such agricultural purposes for owners or lessees who are corporations, except for certain corporations specified in (A) above.

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Timberland tracts must meet minimum acreage requirement of five (5) acres or more which are thoroughly wooded with merchantable timber and actively devoted to growing trees for commercial use. Submit a Timber/Forest Management Plan if available or applicable. Tracts of timberland less than five acres may be eligible for the exemption if any of the following conditions are met:

1. The parcel is contiguous to, and in the same ownership as, a qualifying tract.
2. The parcel is under the same management system and ownership as a qualifying tract. SC Code Ann. § 48-23-205 - "Forest management plan" means a document or documents prepared or approved by a forester registered in this State that defines a landowner's forest management objectives and describes specific measures to be taken to achieve those objective which shall include silvicultural practices, objectives, and measures to achieve them, that relate to a stand or potential stand of trees that may be utilized for timber products." A timber management plan will contain similar information but does not have to be prepared by a forester. Call our office if you have questions. Submit the Timber/Forest Management Plan with this application.
3. Owned in combination with non-timberland tracts that qualify as agricultural real property.

Non-Timberland tracts must meet the minimum acreage requirement of ten (10) acres or more and be actively devoted to maintaining a bona fide agricultural use. Tracts of non-timberland less than ten acres may be eligible for the exemption if any of the following conditions are met:

1. Contiguous tracts with common ownership meet the minimum acreage requirement when added together.
2. Agricultural use/s produced a gross farm income of at least \$1,000 per parcel in at least three of the past five years or at least three of the first five years of this initial application. (Documentation of earned or intended income is required)
3. If the property has been owned by current owner or an immediate family member of the current owner since January 1, 1984 and the property was classified as agricultural real property for the tax year 1994.

A dockside facility whose primary use is the landing & processing of seafood is considered agricultural real property.

ROLL-BACK TAXES - When real property which is in agricultural use and is being valued, assessed and taxed as agricultural real property is applied to a use other than agricultural, it shall be subject to additional taxes referred to as roll-back taxes. Roll-back taxes take effect for the year of change and the previous 5 years. A roll-back tax is a lien against the property. NOTE: roll-back taxes can be substantial as they "roll-back" the effect of the special assessment & subject the property to normal taxation based on market value.

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The owner shall notify the assessor within six 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 plus 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. (S.C. Code 12-43-220 (d)(3))

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RIGHT TO APPEAL - If the Assessor determines a property to be ineligible for classification as agricultural property, the property owner may appeal the classification as provided in the South Carolina Code of Laws, Section 12-60-2510 through 2520. You will be notified in writing if your application is denied.

RETURN THIS APPLICATION NOW - MAKE A COPY FOR YOUR FILES

Failure to file this application on or before the first penalty date for taxes due for the tax year in which the special assessment is claimed (typically January 16) will result in abandonment of the agricultural classification for that tax year. Missing documentation will delay processing. If application is signed by an agent or member of an LLC, submit letter of authorization from owner or copy of Articles of Incorporation. Incomplete applications and applications without original signatures will be returned.

FILING THIS APPLICATION DOES NOT ALLOW YOU TO DELAY PAYING TAXES THAT HAVE BEEN BILLED. TAXES ARE DUE BY THE DATE ON THE BILL (USUALLY JANUARY 15TH). PENALTIES AND INTEREST CANNOT BE WAIVED IF THE PAYMENT IS LATE.