



**Special Assessment for Agricultural Real Property**  
**Charleston County Assessor's Office**  
**101 Meeting Street, Suite 130**  
**PO Box 427, Charleston, SC 29402**  
**(843) 958-4100**  
[www.charlestoncounty.org](http://www.charlestoncounty.org)

**What are the general requirements to qualify my property for the Agricultural Use special assessment?**

The following includes excerpts from the SC Code of Laws Section 12-43-230. The words "agricultural real property" shall mean any tract of real property which is used to raise, harvest or store crops, 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 agricultural, grazing, horticulture, forestry, dairy, and mariculture. In the event at least fifty (50) percent 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 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, however, the fact that the tract may have been purchased for investment purposes does not disqualify it if actually used for agricultural purposes.

In cases in which the real property is committed to more than one use, one use being agricultural use and the other use or uses being unrelated to agriculture, the agricultural activity must comprise the most significant use of the property in order for it to be classified as agricultural real property.

The following uses of real property **do not** qualify as agricultural:

1. Recreation
2. Hunting clubs
3. Fishing clubs
4. Vacant land (dormant)
5. Mining
6. Any other similar use

**Specific Property Classifications for Agricultural Use**

**Timberland**

A qualifying timber tract must meet the minimum acreage requirement of five (5) acres thoroughly wooded with merchantable timber and be actively devoted to growing trees for commercial use.

**Non-Timberland**

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.

**Small Acreage Tracts**

Timber tracts less than five acres may qualify if any of the following conditions are met:

1. Contiguous to a tract/s which are already qualified for agricultural use, if all tracts have identical common ownership.
2. Tracts are part of the same timber management plan as the qualifying tract.
3. Ownership is in combination with non-timberland tracts that qualify as agricultural real property.

Non-timberland tracts less than ten (10) acres qualify if any of the following conditions are met:

1. Contiguous tracts with identical ownership meet the minimum acreage requirement when added together. Adding non-timberland tracts to qualifying timber tracts to qualify is not permitted.
2. The agricultural operations thereon produces at least \$1,000 gross farm income per parcel in at least three of the past five years or at least three of the first five years of the initial application.
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. Note: the agricultural use must be bona fide and must still exist. If discontinued, the grandfather clause will cease to be applicable.

**Where and how do I apply?**

Applications for Agricultural Real Property to be Valued Based on Use are available at our office or online at [www.charlestoncounty.org](http://www.charlestoncounty.org). Do not fax your application; an original signature is required. The application deadline cannot be waived. If the application is not hand delivered, or has not been received by the due date, a verifiable post mark date will be used to determine compliance with the deadline. The Assessor's Office advises applying well in advance of the deadline to avoid delays in approval. The filing of an application does not relieve the owner of the obligation to pay the tax bill as issued by the due date. If the taxes are not paid on time, penalties will not be waived. If an application is approved after the taxes are paid, a refund will be issued.

**What are the benefits of this special assessment?**

The approval of the Agricultural Special Assessment places a "use value" of the property based on soil type and makeup of the land. This value is generally significantly lower than the fair market value that would otherwise be placed on the property. Therefore, taxes are significantly lower if the special assessment and use value are approved.

**What are the drawbacks of this special assessment?**

If the property use is changed, or the use is partially changed, from agricultural to any other use, the tax break is recovered by the County through a rollback tax. Rollback taxes are explained below. Please note that rollback bills can be extremely large as they are bills that cover several years. The tax break for the Agricultural use value is significant; the recapture of that tax break is equally significant. In addition, for those who desire to qualify under "income", failure to provide the income data, and/or failure to earn the amount specified, results in immediate rollback of the property. Anyone desiring to apply under income is advised to attempt to achieve the required level of income for at least two years before applying.

**What is a Rollback Tax assessment?**

When the real property that is being valued, assessed and taxed under the special use value as agricultural real property is applied to another (non-agricultural) use, the property is subject to additional taxes known as rollback taxes. Rollback taxes apply to the year of change and the previous five years. Therefore, the large tax break that was given to the property is recaptured, or rolled back, and must be repaid. Rollback taxes become a lien against the property, and can result in the sale of the property for delinquent taxes if not paid when billed.

**Do I need to re-apply annually?**

Agricultural use can be granted, denied or removed at any time. There is no requirement for annual application. However, if the property experiences a change or transfer in ownership, the new owner must re-apply to maintain the agricultural use assessment. Deed filings, probate filings, etc., require reapplication. If the use of the property changes, the owner/s are required to notify the assessor within six months of the change in use. Property inspections will be made for every application, and properties that are granted agricultural use are subject to inspection at any time throughout the year.