

**APPLICATION FOR  
AGRICULTURAL REAL PROPERTY TO BE VALUED BASED ON USE**

Charleston County Assessor's Office  
Post Office Box 427  
Charleston, South Carolina 29402-0427  
Telephone: (843) 958-4100

Tax Year \_\_\_\_\_ Date: \_\_\_\_\_ Taken \_\_\_\_\_ Mailed \_\_\_\_\_ Office Rep. \_\_\_\_\_

Name and Mailing Address of Property Owner	Property Location and Legal Description
* Please correct mailing address if necessary.	Acres: _____

**PLEASE READ QUALIFICATION REQUIREMENTS ON THE BACK OF APPLICATION**

YOU MUST FILE A SEPARATE APPLICATION FOR EACH QUALIFYING PARCEL OF LAND.

PLATS RECORDED FOR ACREAGE CHANGES WILL NOT BE AFFECTIVE UNTIL THE FOLLOWING TAX YEAR.

**1. NUMBER OF ACRES for which tract is used for:**

Crop Land	_____	Acres	AND	Type of Crops _____
Timberland	_____	Acres		Date last/to be harvested _____
Pasture	_____	Acres	AND	Type(s) of animals raised _____
Homesite*	_____	Acres		* To include all cleared area used for yard.
Dock**	_____	Acres		** To include all cleared area.
Wetlands	_____	Acres		

**DORMANT LAND, except that which is part of a crop rotation system, DOES NOT QUALIFY for agricultural special assessment.**

2. Please list all buildings, docks, or mobile homes on the property: \_\_\_\_\_

**NOTE:** If the owner's legal residence is on this parcel, you must file a separate application for the 4% legal residence special assessment.

3. Is any part of the entire tract used for profit other than agricultural profit?

( ) YES ( ) NO If yes, explain: \_\_\_\_\_

4. If this is a timber tract and size is less than 5 acres, do you own any other timberland tracts which are contiguous to (adjoining) and are under the same management system as this tract? Timber system must be documented.

( ) YES ( ) NO If yes, list parcel numbers: \_\_\_\_\_

5. Do you own any other crop or pasture tracts, which qualify as agricultural real property?

( ) YES ( ) NO If yes, list parcel numbers \_\_\_\_\_

6. Are there any buildings or mobile homes used to provide free housing for farm personnel?

( ) YES ( ) NO

7. Are there any buildings or mobile homes used only for farming office facilities? ( ) YES ( ) NO

8. If the owner is a corporation, does the Corporation:

Have more than Ten Shareholders ( ) YES ( ) NO

Have as a shareholder a person (other than an estate) who is not an individual ( ) YES ( ) NO

Have a Non Resident Alien as a Shareholder ( ) YES ( ) NO

Have more than one class of stock ( ) YES ( ) NO

**Questions 9 - 11 concern only those applying on the basis of farm income - PROOF OF INCOME IS REQUIRED**

9. Did you have gross farm income of \$1,000 or more per parcel? ( ) YES ( ) NO

10. Did you file a farm income tax return? ( ) YES ( ) NO

11. Attach copies of all relevant Agricultural Stabilization and Conservation Service Farm Identification Numbers.

12. PLEASE ATTACH A COPY OF SCHEDULE F OR PERTINENT TAX INFORMATION

If Applying for Agricultural Use: It is unlawful for a person to knowingly and willfully 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 first of the current tax year. **I also authorize the assessor to verify farm income with the Department of Revenue and Taxation, the Internal Revenue Service, or the Agricultural Stabilization and Conservation Service. I have read and I understand the requirements listed on the reverse of this form and on the enclosed brochure.**

REQUIRED  
Owner's  
Signature: \_\_\_\_\_  
  
SSN: \_\_\_\_\_ Date: \_\_\_\_\_  
Home \_\_\_\_\_ Office \_\_\_\_\_  
Phone \_\_\_\_\_ Phone \_\_\_\_\_

REQUIRED  
Spouse's  
Signature: \_\_\_\_\_  
  
SSN: \_\_\_\_\_ Date: \_\_\_\_\_  
Home \_\_\_\_\_ Office \_\_\_\_\_  
Phone \_\_\_\_\_ Phone \_\_\_\_\_

For office use only:

Qualified: ( ) YES ( ) NO INITIALS \_\_\_\_\_ DATE: \_\_\_\_/\_\_\_\_/\_\_\_\_

## APPLICATION FOR SPECIAL ASSESSMENT AS AGRICULTURAL REAL PROPERTY

**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 mariculture. 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 Section 12-43-230 of the South Carolina Code of Laws and Department of Revenue Regulation 117-1870.2 II.

*The following are only excerpts from the S. C. Code of Laws that pertain to the agricultural regulations.*

*For a better understanding, we recommend that the code (please see enclosed brochure) be reviewed in its entirety.*

**NOTE: Restrictive subdivision covenants may prohibit the granting of agricultural classification**

**Qualification requirements** Agricultural real property, which is actually used for such purposes and meets certain size or income restrictions, not including, however, a corporation which is the owner or lessee except for certain corporations which do not:

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 more than one class of stock.
- (IV) Have a nonresident alien as a shareholder.

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. (S.C. Code 12-43-220(d)(1))

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

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

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

1. Contiguous tracts with identical ownership meet the minimum acreage requirement when added together.
2. If a person making application earned 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 if this is initial application.

(Proof of or Intent of 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 and processing of seafood is considered agricultural real property.

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 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. (S.C. Code 12-43-220 (d)(3))

### 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. Rollback taxes effect the year of change and the previous 5 years. An rollback tax is a lien against the property.

### 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 Chapter 60, Title 12 of the South Carolina Code of Laws.

### RETURN THIS APPLICATION NOW - PLEASE MAKE 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 16), the agricultural classification will be denied for the tax year. Please file by May 1st to avoid any unnecessary delays in processing your application.

**An inspection of your property may be necessary for qualification.**

Mail original application to: (Do Not Fax)

**Charleston County Assessor's Office, P.O.Box 427, Charleston, SC 29402.**

If you have any questions concerning this application, please call our office at (843) 958-4100.

AG APP 2/6/06