APPLICATION FOR AGRICULTURAL REAL PROPERTY TO BE VALUED BASED ON USE

***Mail* original application to:**
Charleston County Assessor's Office
PO Box 427, Charleston SC, 29402-0427
Telephone: (843) 958-4100

DO NOT FAX

DO NOT E-MAIL

Tax Year 2016 **Date:** **OffRep:**

NAME & MAILING ADDRESS OF PROPERTY OWNER	PROPERTY LOCATION
	PIN: ACRES:
(PLEASE CORRECT MAILING ADDRESS IF NECESSARY)	

***ALL QUESTIONS MUST BE ANSWERED OR MARKED AS N/A. BACK OF APPLICATION MUST BE READ AND INITIALED BY ALL OWNERS**

- YOU MUST FILE A **SEPARATE** APPLICATION FOR EACH QUALIFYING PARCEL.
- PLATS RECORDED FOR ACREAGE CHANGES IN THE CURRENT TAX YEAR WILL NOT BE EFFECTIVE UNTIL THE FOLLOWING TAX YEAR.

An inspection of your property is necessary for qualification. Provide GATE CODE _____ and/or KEY.

1. **Has each owner read and initialed the Qualification Requirements on the back of the application**? (___) Yes (___) No
2. How is this land USED? List # of acres, describe each type of USE, attach Timber/Forest Management Plan if available or applicable.
   Cropland _____Acres & Type(s) of Crops_____
   Is the cropland currently in rotation? _____ Year rotation began? _____ Attach rotation schedule and plans.
   Timberland _____Acres & Type of Timber_____ & Harvest(ed) When? ____/____/____
   Pasture _____Acres & Type of Livestock raised _____
   Home site _____ Acres (to include ***Road*** & ***Yard*** area)
   Dock ? (_____) YES (_____) N0 **Wetland/Marsh/Pond:** _____Acres **Mariculture:** (_____) YES (_____) NO
   DORMANT LAND, except that which is part of a crop rotation system, DOES NOT QUALIFY under South Carolina Law.
3. Please list **ALL** buildings / structures to include barns, sheds, storage, etc., on this property: _____
   _____ ***Number of mobile homes on parcel***? _____
   NOTE: If the owner's legal residence is on this parcel, a separate application must be filed for the 4% Legal Residence special assessment.
4. If improved, are any structures used *solely for agricultural purposes* or to provide **FREE** housing for farm personnel and/or farm office facilities? (___) YES (___) NO If yes, please identify the structure(s) used strictly for agricultural purposes:
   _____
5. **TIMBER**. If less than 5 acres of timber, explain reason it may be eligible. List the parcel # of the separate qualifying tract or attach Timber/Forest Management Plan. _____ (Refer to Back).
6. **Non-TIMBER**. If less than 10 acres of non-timber agricultural land, explain reason it may be eligible and list the parcel # of the separate qualifying tract: _____ (Refer to Back)
7. Is any part of the parcel committed to *any* **non**-agricultural use? (___) YES (___) NO
   If YES, explain use: _____ **List # of Other/Non-AG Acres**_____
8. Is any part of the parcel used for profit, other than agricultural profit? (___) YES (___) NO
   If YES, please explain:_____
9. If the owner is a corporation or other legal entity, does the entity:
   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 nonresident alien as a shareholder (___) YES (___) NO
   Have more than one class of stock (___) YES (___) NO

Question 10 concerns ONLY those applying on the basis of FARM income for non-timber tracts.

10. Have you had gross farm income of $1,000 or more on this parcel for three out of the last five years? (___) YES (___) NO

IF YES provide copies of your South Carolina and Federal Income Tax Returns to include all Schedules & **proof of farm income.**
IF YES provide copies of your Agricultural Stabilization and Conservation Service ***Farm Identification Numbers.***

When applying for Agricultural Use Special Assessment; 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. 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. Furthermore, I authorize the Assessor to make a physical inspection of the property.**

REQUIRED - Owner's Signature	**REQUIRED** - Co-Owners' Signature (All owners must sign)
_____	_____
Print name legibly	*Print* name legibly
_____	_____
SSN:_____ Date:_____	SSN:_____ Date:_____
Home Phone_____ Office/Cell Phone_____	Home Phone _____ Office/Cell Phone _____

For office use only: (AGAPP 5/21/15)
Qualified: ACR F Z G C+C T+C T+T BY: DATE ____/____/____ NOTICE DATE _____/_____/_____
PID# _____

2016 04 07

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. **INITIAL _____ I Have Read This Portion**

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*.

INITIAL _____ I Have Read This Portion

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)) **INITIAL _____ I Have Read This Portion**

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.

You must pay your taxes as billed if they are due while your application is pending. If you do not pay your taxes when due, penalties will apply that cannot be waived.

DO NOT FAX APPLICATION **MAIL** completed application with original signatures to: **DO NOT EMAIL APPLICATION**

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

If you have any questions concerning this application, please call ***the Assessor's office*** at (843) 958-4100.