

**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

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

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

**DO NOT FAX APPLICATION**

**DO NOT EMAIL APPLICATION**

Tax Year	Date:	Taken	Mailed	Office Rep.
<b>Name and Mailing Address of Property Owner</b>		<b>Property Location and Legal Description</b>		
* Please correct mailing address if necessary.		Acres:		

1. Please allocate the appropriate acreage for each use listed below:  
**Cropland** \_\_\_\_\_ Acres      Type of Crops \_\_\_\_\_      Last date/season harvested \_\_\_/\_\_\_/\_\_\_  
**Timberland** \_\_\_\_\_ Acres      Type of Timber \_\_\_\_\_      Last/future date for harvest \_\_\_/\_\_\_/\_\_\_  
**Pasture** \_\_\_\_\_ Acres      Type(s) of livestock raised \_\_\_\_\_  
**Homesite** \_\_\_\_\_ Acres (To include all cleared area used for yard)      **Dock** \_\_\_\_\_ Acres (To include all cleared area)  
**Wetland/Marsh/Pond** \_\_\_\_\_ Acres      **Other /Non-AG** \_\_\_\_\_ Acres
2. Please indicate the number of improvements on the property:  
 Single family residence(s) \_\_\_\_\_ Mobile Home(s) \_\_\_\_\_ Sheds/storage bldg(s) \_\_\_\_\_ Dock(s) \_\_\_\_\_
3. If improved, are any structures used solely for agricultural purposes or for providing free housing for farm personnel and/or farm office facilities?      ( ) YES      ( ) NO      If yes, please list the structure(s) and use \_\_\_\_\_
4. Is this tract part of a crop rotation schedule?      ( ) YES      ( ) NO      If YES, please provide any other tracts included in this rotation schedule and the anticipated year in which each is to be farmed. \_\_\_\_\_
5. Is any part of the tract used for profit, other than agricultural profit?      ( ) YES      ( ) NO  
 If YES, please explain \_\_\_\_\_
6. Is any part of the entire tract committed to any non-agricultural use?      ( ) YES      ( ) NO  
 If YES, please indicate the non-agricultural use \_\_\_\_\_
7. Is the qualification of this tract reliant on other qualified agricultural tracts? ( ) YES ( ) NO      IF YES, please indicate the qualified parcel(s) which should be considered for qualification of this parcel: Parcel numbers: \_\_\_\_\_
8. Is this a timber tract which contains less than 5 acres?      ( ) YES      ( ) NO  
 IF YES, please indicate the small acreage qualification method:  
 \_\_\_\_\_ Same timber management system as other qualifying tract(s). *NOTE: Timber management system must be documented and meet current requirements per Section 48-23-205. You must list the other qualifying parcels in Question #7 above.*  
 \_\_\_\_\_ Contiguous to a qualifying tract with common ownership – List parcels in Question #7 above.  
 \_\_\_\_\_ Ownership in combination with other non-timber tracts - List parcels in Question #7 above.
9. Is this a non-timber tract which contains less than 10 acres?      ( ) YES      ( ) NO  
 IF YES, please indicate the small acreage qualification method:  
 \_\_\_\_\_ Contiguous to tracts with common ownership that meet the minimum acreage when added together - List parcels in #7 above.  
 \_\_\_\_\_ Grandfathered      \_\_\_\_\_ Income - *NOTE: Documentation of income or intent of income is required.*

Questions 10-11 concern ONLY those applying on the basis of farm income

10. Did you have gross farm income of at least \$1,000 in at least 3 of the last 5 tax years?      ( ) YES      ( ) NO
11. Do you file a farm income tax return?      ( ) YES      ( ) NO      IF YES, please attach copies of all relevant Agricultural Stabilization and Conservation Service Farm Identification Numbers, copy of Schedule F, and other pertinent tax information.
12. If the owner is a corporation or other legal entity, does it (please check all that apply)  
 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

*Note: Agricultural real property is taxed on an assessment equal to either four or six percent of its fair market value for owners or lessees who are corporations – please refer to the back of the application for the specifics. (S.C. Code 12-43-220(d)(1))*

**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. I have read and I understand the requirements listed on the reverse of this form.**      Initials \_\_\_\_\_

REQUIRED - Owner's Signature _____ <i>Print name Legibly</i> _____ SSN: _____ Date: _____ Home _____ Office/Cell _____ Phone _____ Phone _____	REQUIRED - Spouse's Signature _____ <i>Print name Legibly</i> _____ SSN: _____ Date: _____ Home _____ Office/Cell _____ Phone _____ Phone _____
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**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 regulations.*  
*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 Section 12-43-230 of the South Carolina Code of Laws and Department of Revenue Regulation 117-1870.2 II.

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

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

**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.

**Timberland** tracts must meet the 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.

Tracts of timberland less than five acres qualify if any of the following conditions are met:

1. Contiguous to a qualifying tract.
2. Under the same management system as a qualifying tract. Section 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
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 qualify 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. Rollback taxes take effect for the year of change and the previous 5 years. A rollback 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.**

**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))

**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 approved or denied.

**RETURN THIS APPLICATION NOW - PLEASE MAKE A COPY FOR YOUR FILES**

Failure to file this application on or before the first penalty date for taxes due for the first tax year in which the special assessment is claimed (typically January 16) will result in a denial of agricultural classification for that tax year. In order to avoid any unnecessary delays in processing your application, please file by May 1st. **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.**

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

**DO NOT FAX APPLICATION**

Mail **ORIGINAL** application to:

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