

<b>EDGEFIELD COUNTY ASSESSOR'S OFFICE</b> 129 Courthouse Square, Suite 109 Edgefield, SC 29824 Tel: (803) 637-4066 Fax: (803) 637-4119 www.edgefieldcounty.sc.gov	<b>PARCEL #</b>	
	<b>TAX YEAR</b>	
	<b>PROPERTY LOCATION</b>	

**SPECIAL AGRICULTURE REAL PROPERTY ASSESSMENT APPLICATION**

<b>NAME OF PROPERTY OWNER(S)</b>	<b>MAILING ADDRESS</b>

If more than two (2) owners, attach separate sheet with information on each owner.		<b>Social Security/Federal I.D. #</b> <i>(Only Last Four)</i>
<b>Property Owner</b>		
<b>Second Owner</b>		

**ALL QUESTIONS MUST BE ANSWERED**  
**INCOMPLETE, UNSIGNED AND UNSUPPORTED APPLICATIONS WILL NOT BE PROCESSED**

<b>Total Number Of Acres:</b>		<b>Timberland Acres:</b>		<b>Crop/Pasture Acres:</b>		<b>List Crop Type:</b>		
1	Do you own any other qualifying timberland or nontimberland tracts adjoining (are contiguous to) tracts which are under the same management system as this tract? If yes, list all parcel numbers for the qualifying tract(s):						<b>NO</b>	<b>YES</b>
2	Do you file a farm-income tax return in South Carolina? If yes, please attach a copy of "Schedule F" form.						<b>NO</b>	<b>YES</b>
3	Do you have a gross-farm income on this tract of \$1,000 or more in three (3) of the last five (5) years?						<b>NO</b>	<b>YES</b>
4	Has this property been owned by the current owner or an "immediate family" member of the current owner for at least <b>TEN YEARS</b> ending January 1, 1994? If yes, please list their name and relationship:						<b>NO</b>	<b>YES</b>
5	Is any portion of this tract being used for anything other than agricultural profit? If yes, explain:						<b>NO</b>	<b>YES</b>

**APPLICATION MUST BE FILED ON OR BEFORE THE FIRST PENALTY DATE FOR TAXES DUE FOR THE FIRST TAX YEAR IN WHICH THE SPECIAL ASSESSMENT IS CLAIMED (JANUARY 15TH). FAILURE TO FILE WITHIN THE PRESCRIBED TIME SHALL CONSTITUTE ABANDONMENT OF THE OWNER'S RIGHT FOR THIS CLASSIFICATION FOR THE CURRENT YEAR.**

**Penalty for Falsifying Application:** 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 1st 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 a use other than agricultural, it shall be subject to additional taxes referred to as rollback taxes. The owner shall notify the assessor within six months of a change in use. **Please review the reverse side of this form.**

<b>REQUIRED OWNER'S SIGNATURE</b>		<b>Date</b>		<b>Phone #</b>	
<b>REQUIRED OWNER'S SIGNATURE</b>		<b>Date</b>		<b>Phone #</b>	

<b>If Agent Signed for owner Relationship:</b>		<b>Mailing Address</b>	
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<b>FOR OFFICE USE ONLY</b>	<b>APPROVED:</b>	<b>DENIED:</b>	<b>BY:</b>	<b>DATE:</b>
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**DEFINITION OF AGRICULTURAL REAL PROPERTY – S.C. CODE 12-43-230(a)**

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 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 "agricultural 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 include any property used as 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 117-124.7. Property to be Subject to 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.

**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 (4%) of its fair market value for such agricultural purposes for owners or lessees who are individuals or partnerships and certain corporations which do not:

- (1) Have more than ten (10) shareholders.
- (2) Have as a shareholder a person (other than an estate) who is not an individual.
- (3) Have a no-resident alien as a shareholder.
- (4) Have more than one class of stock.

**B.** Six percent (6%) of its fair market 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**

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 with identical ownership.
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 – The following uses do not qualify: (1) recreation; (2) fishing clubs; (3) hunting clubs; (4) vacant land lying dormant**

Non-timberland (cropland) 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 requirements when added together.
2. If a person making application 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 the current owner or an "immediate family" member of the current owner for at least ten years ending January 1, 1994 until the present, and the property was classified as agricultural real property for tax year 1994.

**NOTICE OF A CHANGE IN USE – S.C. CODE 12-43-220(d)(3)**

The owner shall notify the assessor within six (6) 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 (10%) 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.

**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. The amount of the roll-back taxes is equal to the sum of the differences, if any, between the taxes paid or payable on the basis of the fair market value for agricultural purposes and the taxes that would have been paid or payable if the real property had been valued, assessed and taxed as other real property in the taxing district for the current tax year (the year of change in use) and each of the immediately preceding five (5) tax years.

**FILING REQUIREMENT WITH THE ASSESSOR'S OFFICE – PLEASE KEEP 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 15<sup>th</sup>**), the agricultural classification must be denied for that tax year. An inspection of your property may be necessary for qualification.