

St George Office
 201 Johnston Street
 St George, SC 29477
 Phone: (843) 563-0162, #5
 Office Hours: Mon – Fri 8:30am to 5:00pm

Dorchester County Assessor
**APPLICATION FOR
 AGRICULTURAL PROPERTY TO
 BE VALUED BASED ON USE**

Summerville Office
 500 N Main Street
 Summerville, SC 29483
 Phone: (843) 832-0162, #5
 Office Hours: Mon – Fri 8:30am to 5:00pm

OWNERSHIP INFORMATION

Owner Names:		Tax Map #:	
Mailing Address:		Tax Year:	
City, State, Zip:		Property Location:	
E-mail Address:			

Timberland: YES NO Number of *Timberland* Acres _____
 Cropland: YES NO Number of *Cropland* Acres _____
 Legal Residence: YES NO Number of *Legal Residence* Acres _____
 Other Use: YES NO Number of *Other Use* Acres _____

Total number of acres in tract _____
 (Please enter a comment below to help explain acreage or usage. A separate page may be included if needed)

- Are there any Mobile Homes on this Property? YES NO If yes, list the Owners Name, Address and Decal # of each one. _____
- If this is a timber tract and size is less than 5 acres, do you own any other timberland tracts which are contiguous to or under the same management system as this tract? YES NO
 If yes, list the TMS#s: _____
- Do you own any other non-timberland tracts which qualify as agricultural property? YES NO
- Did you have an Annual Gross Farm Income of \$1,000 or more? YES NO
- Is any portion of the tract being used for another use other than Agricultural Profit? YES NO
 If Yes, please explain: _____
- Did you file a Farm Income Tax Return? YES NO
- I understand the Roll Back Procedures listed on the back of this application: **Initial Here:** _____

It is unlawful for a person to knowingly and willfully make a false statement on this application. 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 1 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. 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, the agricultural classification will be denied for that year. The owner shall notify the Assessor within six months of a change in use. 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.

COMMENTS: _____

Signature 1	SS#	Phone #	Date
Signature 2	SS#	Phone #	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, 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, dairying and mariculture. In this event, at least 50% of the 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 not include any property used as a residence of the owner or others in that taxation of such property is specially provided for in Section 2 (C) and (E) of Act 208.

Qualifications – Requirements (South Carolina Code 12-43-220)

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

- (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:
 - 1. Have more than ten shareholders.
 - 2. Have as a shareholder a person (other than an estate) who is not an individual.
 - 3. Have a nonresident alien as a shareholder.
 - 4. 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 specified in (A) above.

Timberland tracts must be at least five (5) acres. Tracts of timberland must be devoted actively to growing trees for commercial use. Tracts of timberland less than five acres qualify if any of the following conditions are met.

- 1. The tract is contiguous to another timberland tract of at least five acres which is under the same ownership.
- 2. The tract is under the same management system as another qualifying timberland tract.
- 3. The tract is owned in combination with non-timberland tracts that qualify as agricultural real property which is under the same ownership.

Non-Timberland Tracts (Cropland) must be at least ten (10) acres. Tracts of non-timberland less than ten acres qualify if any of the following are met:

- 1. Contiguous tracts with identical ownership meet the minimum acreage requirements when added together.
- 2. The person making application earned at least \$1,000 gross farm income in at least three of the past five years if this is an initial application.
- 3. 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, and the property is classified as agricultural real property for the tax year 1994.

ROLLBACK TAXES (South Carolina Code 12-43-220(d) (4))

When real property, which is in agricultural use and is being valued, assessed and taxed under the provisions of this article, is applied to another use other than agricultural, it shall be subject to additional taxes, hereinafter referred to as rollback taxes, in the amount equal to the difference, if any, between the taxes payable on the basis of the agricultural use valuation and assessment, and the taxes that would have been paid had the property been taxed at the market value appraisal and 6% assessment ratio. The rollback can be applied to the property of the current tax year (the year of change in use) and each of the three tax years immediately preceding the year of the change in use. You will receive an individual tax notice for each individual tax year affected in addition to the current tax year's notice.

RETURN THIS APPLICATION NOW (South Carolina Code 12-43-220 (3))

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, the agricultural classification will be denied for that year. The owner shall notify the assessor within six months of a change in use. 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.