

APPLICATION FOR AGRICULTURAL REAL PROPERTY TO BE VALUED BASED UPON USE

Mail original application to:
 Jasper County Assessor's Office
 PO Box 837, Ridgeland SC, 29936
 Telephone: (843) 717-3620

INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED. PLEASE COMPLETE ALL PARTS OF THE APPLICATION AND SUBMIT THE APPLICATION ALONG WITH ANY REQUIRED DOCUMENTATION BACK TO THE JASPER COUNTY ASSESSOR'S OFFICE FOR CONSIDERATION.

DO NOT E-MAIL

DO NOT FAX

Tax Year:

Date:

OffRep:

NAME & MAILING ADDRESS OF PROPERTY OWNER	PROPERTY LOCATION
	<p align="center">Ofc. Use: TM# Acres:</p>

(PLEASE CORRECT MAILING ADDRESS IF NECESSARY)

YOU MUST READ & INITIAL THE BACK OF THE APPLICATION BEFORE COMPLETING THE 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.

An inspection of your property is necessary for qualification. We will require access to the property and may need the GATE CODE _____ and/or KEY, if necessary or we will meet you there.

1. Have you read the Qualification Requirements on the back of the application? () Yes () No
2. How is this land USED? List the number of acres, describe each type of use.
 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 () No 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: Of the owner's legal residence is on the 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 this parcel has less than 5 acres of Timber, please provide the REASON it qualifies. _____ (Refer to Back).
6. Non-TIMBER. If this parcel has less than 10 acres of Non-Timber Agricultural land please provide the REASON it qualifies: _____ (Refer to Back).
7. Is any part of the entire 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 tract 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 false statements 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 no 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 _____ Print name Legibly _____ SSN: _____ Date: _____ Home# _____ Other# _____	REQUIRED – Owner's Signature _____ Print name Legibly _____ SSN: _____ Date: _____ Home# _____ Other# _____
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APPLICATION FOR SPECIAL ASSESSMENT AS AGRICULTURE 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 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

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 a corporation, except for certain corporations specified in (A) above.

INITIAL _____ I Have Read This Portion

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
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 handling & **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 has 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.

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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))

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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 – 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 as soon as possible. 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.

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An inspection of your property may be necessary for qualification

DO NOT FAX APPLICATION

MAIL ORIGINAL application to:

DO NOT EMAIL APPLICATION

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