

# APPLICATION FOR AGRICULTURAL REAL PROPERTY TO BE VALUED BASED ON USE

**Mail or deliver original application to**

**DO NOT FAX - DO NOT EMAIL**

Charleston County Assessor's Office  
 3875 Faber Place Drive, Suite 100  
 North Charleston SC, 29405-8547  
 Telephone: (843) 958-4100

**Tax Year**

**Date:**

**OffRep:**

| NAME & MAILING ADDRESS OF PROPERTY OWNER | PROPERTY LOCATION  |
|--|--|
|  |  |
| (CORRECT MAILING ADDRESS IF NECESSARY)   | PIN: <span style="margin-left: 150px;">TOTAL ACRES:</span> |

**\*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.**  
**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. 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. \_\_\_\_\_ (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, 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.**

|   |   |
|---|---|
| <p><b>REQUIRED</b> - Owner's Signature</p> <p>_____</p> <p><i>Print</i> name legibly</p> <p>_____</p> <p>SSN: _____ Date: _____</p> <p>Home Phone _____ Office/Cell Phone _____</p> | <p><b>REQUIRED</b> - Co-Owners' Signature (All owners must sign)</p> <p>_____</p> <p><i>Print</i> name legibly</p> <p>_____</p> <p>SSN: _____ Date: _____</p> <p>Home Phone _____ Office/Cell Phone _____</p> |
|---|---|

For office use only: (AGAPP 4/29/2021)

Qualified:    ACR    F    Z    G    C+C    T+C    T+T    BY:    DATE \_\_\_\_/\_\_\_\_/\_\_\_\_    NOTICE DATE \_\_\_\_/\_\_\_\_/\_\_\_\_

**PID# «pin»** \_\_\_\_\_

FILING THIS APPLICATION DOES NOT ALLOW YOU TO DELAY PAYING TAXES THAT HAVE BEEN BILLED. TAXES ARE DUE BY THE DATE ON THE BILL (USUALLY JANUARY 15<sup>TH</sup>). PENALTIES AND INTEREST CANNOT BE WAIVED IF THE PAYMENT IS LATE.

**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.

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**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.

Section 12-43-232(1)(a) "Tracts of timberland of less than five acres which are contiguous to or are under the same management system as a tract of timberland which meets the minimum acreage requirement are treated as part of the qualifying tract. Tracts of timberland of less than five acres are eligible to be agricultural real property when they are owned in combination with other tracts of non-timberland agricultural real property that qualify as agricultural real property. For the purposes of this item, tracts of timberland must be devoted actively to growing trees for commercial use."

**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 3 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.

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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 - 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.

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**MAIL or DELIVER** completed application with **original** signatures to:

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