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DO NOT EMAIL OR FAX

Aiken County Office of the Assessor 1930 University Parkway, Suite 2400 Aiken, SC 29801 (803) 642-1583

APPLICATION FOR AGRICULTURAL REAL PROPERTY TO BE VALUED BASED ON USE

Property Owner Name: _____ Acres: _____

Tax Parcel Number: _____ Mailing Address: _____

You must file a separate application for each parcel

ALL QUESTIONS MUST BE ANSWERED OR MARKED AS N/A. PAGE 2 OF APPLICATION MUST BE READ AND INITIALED BY ALL OWNERS

- PLATS RECORDED DURING THE CURRENT TAX YEAR WILL NOT BE EFFECTIVE UNTIL THE FOLLOWING TAX YEAR.

An inspection of your property is necessary for qualification. Please provide access if gated.

1. How is this land USED?

Timberland Yes [] No [] # of Acres: _____

If less than 5 acres of Timber, please list the parcel # of the separate qualifying tract.

Cropland Yes [] No [] # of Acres: _____ Pasture Yes [] No [] # of Acres: _____

If less than 10 acres of Non-Timber, please list the parcel # of the separate qualifying tract. _____

Is this parcel grandfathered* in? Yes [] No [] Unknown [] * 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*

Homesite Yes [] No [] # of Acres: _____ Wetland/Marsh/Pond Yes [] No [] # of Acres: _____

*DORMANT LAND, except that which is part of a crop rotation system, DOES NOT QUALIFY under South Carolina Law.

2. 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 indicate which structures: _____

3. Is any part of this parcel committed to any non-agricultural use? [] Yes [] No If yes, how many acres? _____

4. 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.

If the owner is a corporation or other legal entity, attach Addendum S and Articles of Incorporation.

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 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.

Owner Signature: _____ Date: _____ Print Name: _____ Phone: _____ Email: _____ Relation to Owner: _____

Co-Owner Signature: _____ Date: _____ Print Name: _____ Phone: _____ Email: _____ Relation to Owner: _____

Office Use Only: TAX YEAR: _____ AREA: _____ [] Approved [] Denied _____

DATE _____ INITIALS: _____

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, 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 fifty percent 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 real property used to provide free housing for farm laborers provided such housing is located on the tract of land that qualifies as agricultural real property. 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.

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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 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 may be eligible for the exemption if any of the following conditions are met:

1. The parcel is contiguous to, and in the same ownership as, a qualifying tract.
2. Under the same management system and ownership as a qualifying tract.
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 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. **(Grandfathered)** 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.

The property must continue to be classified as agricultural real property until the property is applied to some other use or until the property is transferred to other than an immediate family member, whichever occurs first. For purposes of this subitem, "immediate family" is a person related to the current owner within the third degree of consanguinity or affinity and a trust all of whose noncontingent beneficiaries are related to the grantor of the trust within the third degree of consanguinity or affinity.

ROLL-BACK TAXES - When real property which is in agricultural use and is being valued, assessed, and taxed under the provisions of this article, is applied to a use other than agricultural, as evidenced by actions taken by the owner of the real property which is inconsistent with agricultural use, it is subject to additional taxes, referred to as rollback taxes, in an amount equal to the difference, if any, between the taxes paid or payable on the basis of the valuation and the assessment authorized pursuant to this item and the taxes that would have been paid or payable had the real property been valued, assessed, and taxed as other real property in the taxing district, in the current tax year (the year of change in use) and each of the three tax years immediately preceding in which the real property was valued, assessed, and taxed as provided in this item. If in the tax year in which a change in use of the real property occurs the real property was not valued, assessed, and taxed under this article, then the real property is subject to rollback taxes for each of the three tax years immediately preceding in which the real property was valued, assessed, and taxed pursuant to this item.

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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 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 (S.C. Code 12-43-220 (d)(3))

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RIGHT TO APPEAL - Roll-back taxes authorized pursuant to item (d)(4) must not be applied solely because the owner of the property fails to make written application for an agricultural assessment so long as the actual use of the property remains agricultural. If the property assessment is changed from agricultural or the property is assessed roll-back taxes, the owner may appeal the classification as provided in the South Carolina Code of Laws, Section 12-60-2510 through 2520, and if an appeal is made, the property must continue to be assessed as agricultural and the roll-back taxes may not be applied until the final appeal date. You will be notified in writing if your application is denied.

RETURN THIS APPLICATION TO THE OFFICE OF THE ASSESSOR - PLEASE 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 a denial of 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 will be returned.**

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.

MAIL this completed application to:

Aiken County Office of the Assessor, 1930 University Parkway, Suite 2400, Aiken, SC 29801