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

AGRICULTURAL SHAREHOLDERS
ADDENDUM S

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

Corporate Name: _____

Shareholder Name	% of Ownership	Phone Number