



Lancaster County Assessor's Office

P.O. Box 1809
 Lancaster, S.C. 29721
 www.mylancastersc.org
 (803)-285-6964

PARCEL NUMBER

**TAX
YEAR**

APPLICATION FOR SPECIAL ASSESSMENT AS AGRICULTURAL REAL PROPERTY

Application Deadline is Penalty Date of Current Tax Year

Property Owner Name & Mailing Address

Property Location

TOTAL ACRES

Cropland Acres

Type of Crop

Timberland Acres

Type of Timber

Pasture Acres

Type of Livestock

DORMANT LAND, unless it is a part of a crop rotation system, DOES NOT QUALIFY under South Carolina Law

REQUIRED INFORMATION

Please Answer All Questions Below

YES

NO

1

Do you own any other qualifying timberland/cropland adjoining tracts which are under the same management system as this tract? If **YES**, please list the Parcel Numbers of other tracts:

2

Do you have a gross-farm income of \$1,000 or more in 3 of the last 5 years? If **YES**, please provide copies of your South Carolina and Federal Income Tax Returns to include all Schedules & **proof of farm income**.

3

Is any portion of the entire tract being used for anything other than agricultural profit? If **YES**, please **EXPLAIN**:

4

Please list any structures that are on this parcel (*i.e. Barns, Storage Buildings, etc.*):

5

Has this parcel been owned by the current owner or an "immediate family" member of the current owner since at least December 31, 1983 until the present, and the property was classified as agricultural real property for tax year 1983? If **YES**, please attach a list of the "immediate family" member's name(s), their relationship to you and the dates of their ownership.

6

If this property is owned by a corporation, please answer the following questions

- A) Does the corporation have more than 10 shareholders?
- B) Does the corporation have, as a shareholder, a person who is not an individual?
- C) Does the corporation have a non-resident/alien as a shareholder?

LEGAL INFORMATION/CERTIFICATION

Penalty: If the Assessor deems a property to be ineligible for the agricultural property classification, the owner may appeal the decision as provided in Chapter 60, Title 12 of the S.C. Code of Laws. 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.

Certification: 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.

SIGNATURE

Signature of Owner

Date

Phone #

Email

FOR OFFICE USE ONLY: _____ APPROVED _____ DENIED INITIALS: _____ DATE: _____

Agricultural Use - 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.

Definition - 12-43-230 (a)

For the purposes of this article, unless otherwise required by the context, the words "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.

Requirements – 12-43-232

In addition to all other requirements for real property to be classified as agricultural real property, the property must meet the following requirements:

Timberland Requirements – 12-43-232(1)(a)

If the tract is used to grow timber, the tract must be five acres or more. For the purposes of this item, tracts of timberland must be devoted actively to growing trees for commercial use. Tracts less than 5 acres may qualify if they meet one of the following conditions:

1. 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.
2. 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 nontimberland agricultural real property that qualify as agricultural real property.

Non-Timberland Requirements – 12-43-232(2) and (3)(a) and (3)(e)

For tracts not used to grow timber as provided in item (1) of this section, the tract must be ten acres or more. Tracts that are less than ten acres may qualify if they meet the following conditions:

1. Nontimberland tracts of less than ten acres which are contiguous to other such tracts which, when added together, meet the minimum acreage requirement, are treated as a qualifying tract.
2. Nontimberland tracts not meeting the acreage requirement of item qualify as agricultural real property if the person making the application earned at least one thousand dollars of gross farm income for at least three of the five taxable years preceding the year of the application.
3. Nevertheless be classified as agricultural real property if the current owner or an immediate family member of the current owner has owned the property for at least the ten years ending January 1, 1994, and the property is classified as agricultural real property for property 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.

Application Requirement – 12-43-220(d)(3)(A)

(3)(A) Agricultural real property does not come within the provisions of this section unless the owners of the real property or their agents make a written application therefor on or before the first penalty date for taxes due for the first tax year in which the special assessment is claimed. The application for the special assessment must be made to the assessor of the county in which the agricultural real property is located, on forms provided by the county and approved by the department and a failure to apply constitutes a waiver of the special assessment for that year. The governing body may extend the time for filing upon a showing satisfactory to it that the person had reasonable cause for not filing on or before the first penalty date. No additional annual filing is required while the use of the property remains bona fide agricultural and the ownership remains the same.

Change in Use Notice – 12-43-220(d)(3)(A)

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.

Roll Back Taxes – 12-43-220(d)(4)

(4) Except as provided pursuant to Section 12-43-222, 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, it is subject to additional taxes, hereinafter referred to as roll-back 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 hereunder 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 five tax years immediately preceding in which the real property was valued, assessed, and taxed as herein provided.