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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: _____

*Please correct mailing address if necessary.

ALL QUESTIONS MUST BE ANSWERED OR MARKED AS N/A. PAGE 2 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. Please provide access if gated.

1. Has each owner read and initialed the Qualification Requirements attached to this application? Yes No

2. How is this land USED? List the number of acres and describe each type of use.

Cropland _____ Acres Type of Crops: _____

Timberland _____ Acres Type of Timber: _____ Harvest(ed) When? _____

Pasture _____ Acres Type of Livestock Raised: _____

Home site _____ Acres (include Road & Yard area) Wetland/Marsh/Pond _____ Acres Dock: Yes No 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: If the owner's legal residence is not 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 for providing **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 and list the parcel # of the separate qualifying tract. Attach timber management plan, if applicable. _____

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: _____ Grandfathered in? Yes No

7. Is any part of this parcel committed to any non-agricultural use? Yes No List # of Other/Non-AG Acres: _____
If YES, explain use: _____

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, attach Addendum S. 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 non-resident 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 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.**

**If more than one owner, list all owners of the property with applicable social security numbers*

OWNER/CO-OWNER SIGNATURES AND SOCIAL SECURITY NUMBERS ARE REQUIRED BY S.C. REGULATIONS 117-1800.1

Owner's Signature: _____ Date: _____

Print Name: _____

SSN: _____ Phone: _____

Relation to Owner: _____

Spouse/Co-Owner Signature: _____ Date: _____

Print Name: _____

SSN: _____ Phone: _____

Relation to Owner: _____

Office Use Only: Approved Denied DATE _____

NOTICE DATE _____

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 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 mariculture. 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
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 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.

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. 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 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 and applications without original signatures 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.

DO NOT FAX APPLICATION

MAIL completed application with original signatures to:
Aiken County Office of the Assessor, 1930 University Parkway, Suite 2400, Aiken, SC 29801
If you have any questions concerning this application, please call our office at (803)642-1583

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