

## Agricultural Real Property Tax Rates

Agricultural real property which is actually used for agricultural purposes shall be taxed on an assessment equal to:

**A. Four (4) 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:

1. Have more than 10 shareholders.
2. Have as a shareholder a person (other than an estate) who is not an individual.
3. Have a nonresident alien as a shareholder.
4. Have more than one class of stock.

**B. Six (6) 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. (S.C. Code 12-43-220(d)(1).

If you have any questions regarding the agricultural classification or roll back taxes, please do not hesitate contacting us or visiting our web site.



Pickens County Assessor  
222 McDaniel Ave., B8  
Pickens, SC 29671  
(864) 898-5990

Office Hours: 8:00am-5:00 pm, Mon-Fri

[View Agricultural Form](#)

## Agricultural Roll back Taxes



South Carolina Code of Laws Section 12-43-220, subsection (4) requires that when the use of agricultural land changes to a non-agricultural use, that a rollback in taxes be paid.

It is the responsibility of the Assessor to provide the Auditor's Office with the proper information for the rollback taxes.

Section 12-43-220, subsection (4) provides for a rollback and states the method to be used, as follows:

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, 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 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.

### PENALTY FOR FALSIFYING APPLICATION

It is unlawful for a person to knowingly and willfully make a false statement on the application for agriculture real property.



Pickens County  
Assessors Office

[www.pickensassessor.org](http://www.pickensassessor.org)  
864-898-5991

# Agricultural Classification Of Land

## DEADLINE FOR FILING APPLICATION

The owner must file an Agricultural application with the County Assessor. The filing period is January 1<sup>st</sup> of the current year through January 16<sup>th</sup> of the following year.

Once the initial application is filed, it will automatically be renewed each year until there is a change in the property use/or a change in title. It is the owner's responsibility to make sure applications are timely filed.



## Agricultural Classification Timberland



**Timberland** tracts must be five acres or more.

Tracts of timberland must be devoted to actively growing trees for commercial use.

Covenants and restrictions sometime prohibit the cutting of timber for commercial use. Please review any existing covenants for this restriction.

Tracts of timberland less than five acres qualify if any of the following conditions are met.

1. Contiguous to a qualifying tract;
2. Under the same management system as a qualifying tract;
3. Owned in combination with non-timberland tracts that qualify as agricultural-real property.



## Agricultural Classification Non-Timberland



**Non-timberland** (cropland) tracts must be ten acres or more. Tracts of non-timberland less than ten acres qualify if any of the following are met:

1. If contiguous tracts with identical ownership meet the minimum acreage requirement when added together.
2. If the person making application earned at least \$1,000 gross farm income in at least three of the past five years or at least three of the first five years if this is initial application.
3. If the property has been owned by current owner or an immediate family member of the current owner for at least ten years ending January 1, 1994 and the property was classified as agricultural real property for tax year 1994.



## 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 agricultural, grazing, horticulture, forestry, dairying, and mariculture.

In the event at least 50% of 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 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 2 (C) and (E) of Act 208.

### Christmas Trees



### Today's Tax Tip

A tract devoted to growing Christmas trees must be 5 acres or more. If the tract is less than 5 acres, it will qualify as agriculture real property if at least \$1,000 of gross farm income was reported for at least 3 of the last 5 years.