

# AGRICULTURAL REAL PROPERTY APPLICATION

Pickens County Assessors Office | 222 McDaniel Ave. B8 Pickens, SC 29671 | Phone: 864.898.5872

\*\*\* Faxed Copies and E-mailed Forms Are Not Accepted \*\*\*

Pickens County is an equal opportunity provider and employer.

Owner Name(s)	Tax Year	Account No.	Parcel No.
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## 1. Total Acres of Timber used for Commercial Use (5 or more acres) ➡

\* Items A and B are used only when a tract of timberland is less than 5 acres. Tracts less than 5 acres qualify if item A or B apply.

A. The tract is under the same management as another qualifying timberland tract (5 acres or more) located in S.C.

List Account Number(s)

B. The tract is owned in combination with non-timberland tracts that qualify (5 acres or more) as agricultural-real property.

List Account Number(s)

C. Are there any restrictive covenants currently affecting the property? Yes No If "Yes", attach covenants.

## 2. Total Acres of Non-Timberland (10 or more acres used for crops or livestock) ➡

1. Type of Crops (describe crops):

2. Type and number of Livestock (such as cattle, horses, goats, etc.):

**This section is used when a tract of cropland is less than 10 acres. Tracts less than 10 acres qualify if item A, B, or C apply.**

A. Contiguous tracts with identical ownership meet the minimum acreage requirement when added together.

List Account Number(s):

B. The person making application earned at least \$1,000 gross-farm income in at least three of the past five years.

List Account Number(s):

C. 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 is classified as agricultural-real property for tax year 1994.

Report immediate-family member name and relationship:

## 3. Total Non-Agricultural Acres: ➡ \*Dormant land, except that which is part of a crop rotation, does not qualify under S.C. law.

A. No. of House(s): B. No. of Mobile Homes: C. No. of Commercial Structures:

D. Acres used for Recreation: E. Acres used for Hunting Club: F. Dormant Land Acres:

G. Please list the number and type of structures such as barns, sheds, or storage buildings located on this property.

## 4. If the property owner is a corporation, does the corporation:

A. Have more than 10 stockholders?	Yes	No
B. Have as a shareholder or a person (other than an estate) who is not an individual?	Yes	No
C. Have a non-resident alien as a shareholder?	Yes	No

## 5. Section 5 concerns only those applying on the basis of farm income for non-timberland tracts

A. Did you have gross-farm income of \$1,000 or more on this parcel for three of the past 5 years?	Yes	No
B. Did you file a farm income tax return?	Yes	No
C. Please attach a copy of Schedule "F" or pertinent tax information? <b>Proof of income required</b>		

## 6. Certification - Signature - Date You will be notified in writing if your application is denied.

When applying for Agricultural Use, it is unlawful for a person to knowingly and willfully make a false statement on this application required pursuant to section 12-43-220 (d)(3). 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 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. I understand that if the use is changed on all or any portion of this tract after it has been placed in an agricultural classification, that portion which is changed will be subject to a rollback tax lien. I have read the requirements listed on page 2.

Signature 

Signed by (Please check one) Owner Agent (If Agent, complete Agent Form).

Date Signed

Print Name

Daytime Phone No.

**DEFINITION OF AGRICULTURAL REAL PROPERTY - S.C. CODE 12-43-230 (a)**

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 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 "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 12-43-230 of the South Carolina Code of Laws and Department of Revenue Regulation 117-124.7. Property to be Subject to Roll-Back Taxes: It is understood by "Property Owner" that when real property which is in agricultural use and is being valued, assessed and taxed as agricultural real property and is applied to a use other than agricultural, it shall be subject to additional taxes referred to as roll back taxes.

**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:

- (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 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))

**TIMBERLAND**

Timberland tracts must be five acres or more. Tracts of timberland must be devoted to growing trees for commercial use. 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.

**NON-TIMBERLAND - The following uses do not qualify: (1) recreation; (2) hunting clubs; (3) fishing clubs; (4) vacant land lying dormant**

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 requirements when added together.
- 2. If a person making application earned at least \$1,000 gross farm income in at least three of the five taxable years preceding the year of application or at least three of the first five years if this is an initial application, and
- 3. If the property has been owned by current owner of 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.

**NOTICE OF A CHANGE IN USE - S.C. CODE 12-43-220 (d)(3))**

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**

It is understood by "Property Owner" that when real property which is in agricultural use and is being valued, assessed and taxed as agricultural-real property and is applied to a use other than agricultural, it shall be subject to additional taxes referred to as roll-back taxes. The amount of the rollback taxes is equal to the sum of the differences, if any, between the taxes paid or payable on the basis of the fair market value for agricultural purposes and the taxes that would have been paid or payable if the real property had been valued, assessed, and taxed as other real property in the taxing district for the current tax year (the year of change in use) and each of the immediately preceding 5 tax years.

**FILING REQUIREMENT WITH THE ASSESSOR'S OFFICE - PLEASE KEEP A COPY FOR YOUR FILES.**

If this application is not filed on or before the first penalty date for taxes due for the first tax year in which the special assessment is claimed, the agricultural classification must be denied for that tax year. An inspection of your property may be necessary for qualification.

**MAIL ORIGINAL APPLICATION NOW TO:**

Pickens County Assessors Office                      222 McDaniel Ave., B8                      Pickens, S.C. 29671