



Special Assessment Agricultural Real Property Application
Office of the Spartanburg County Assessor

Mail Original Application To:
DO NOT FAX

366 N. Church Street, PO Box 5762
Spartanburg, SC 29304 (864) 596-2544 Fax: (864) 596-2223
Email: saa@spartanburgcounty.org Website: www.SpartanburgCounty.org

If you qualify and fail to apply before the deadline, your property tax bill may be over 600% higher.
Deadline to apply is before the first penalty date for the tax year in which you are applying.

Parcel Identification Number: Tax Year(s):
Location: Number of Acres or Lot Size:
Owner: Taxpayer:
Mailing Address:

Identify Number of Acres in each category.
Portions of the property used for anything other than agricultural use will be appraised and assessed accordingly.
Incomplete applications will be denied.

Cropland: Number of Acres: Type of Crops: Date of Harvest:
Timberland: Number of Acres: Type of Timber: Date of Harvest:
Pasture: Number of Acres: Types of livestock raised:
Other: Number of Acres: Type of Use:
Wetland/Pond: Number of Acres: Homesite: Number of Acres:

Please check all boxes that apply. Your Social Security Number or Employer ID number or Tax ID Number, and FSA ID

Is this tract part of a crop rotation schedule? Yes No
If yes, please provide any other tracts included in this rotation schedule and the anticipated year in which is to be farm.
Indicate the number of improvements on property: Single Family Residence: Mobile Home: Buildings: Other:
"Farm structures" must meet requirements in Section 6-9-65 of the South Carolina Code of laws.
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 list the structure(s) and use:
If owned by a corporation, does the corporation:
Have more than 10 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

Timberland Tracts must be at least five (5) acres.
Tracts of timberland must be devoted to actively growing trees for commercial use. Tracts of timberland less than five acres qualify if any of the following conditions are met:
The tract is contiguous to another timberland tract that is at least five acres. List tax map number(s) of contiguous tract:
The tract is under the same management as another qualifying timberland tract. List tax map number(s) of other tract under same management plan:
The tract is owned in combination with non-timberland tracts that qualify as agricultural real property. List tax map number(s) of non-timberland tracts owned:

Non-Timberland tracts must be at least ten (10) acres.
Tracts of non-timberland less than 10 acres qualify if any of the following are met:
Contiguous tracts with identical ownership that meet the minimum acreage requirement when added together. List tax map numbers(s) of identically owned tracts:
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 of the initial application. Annual submission of your South Carolina and Federal individual income tax returns are required for this item or the use will be denied and rollback taxes will be issued.
The property has been owned by the current owner or an immediate family member of the current owner for at least 10 years ending January 1, 1994, and the property has been continuously classified as agricultural real property since tax year 1994.

Proof of Supporting Documents are Highly Recommended for Approval. See § 12-43-232

- 1. Copies of most recently filed South Carolina and Federal individual income tax returns
2. For "Immediate Family History" approval, a record of family ownership and consanguinity information.
3. "Farm structures" must meet requirements in Section 6-9-65 of the South Carolina Code of Laws.

Signature and Social Security or Employer Identification Number are required by § 12-43-220 and 12-43-232, and SC Regulation 117-1780.02

The person who signs this application gives their consent to the assessor to verify farm income from the S.C. Department of Revenue, the Internal Revenue Service, and the Farm Service Agency.
"Under the penalty of perjury, I certify that: the property which is the subject of this application is used for bona fide agricultural purposes which is genuine in nature as opposed to sham or deception and meets the requirements to qualify as agricultural real property as of January first of the current tax year. Penalties for providing false information are explained on the reverse side of this document.

Required Owner's Signature
Signature:
Print Name:
Relation to Owner:
Phone: Email:

Required Identification Numbers
SSN:
EIN:
TIN:
FSA ID:

Section 12-43-220 of the 1976 South Carolina Code of Laws as amended, provides: (1) that bona fide Agricultural Real Property shall be appraised at a value based on its use and be assessed at a ratio of 4% or 6% and (2) that owner occupied residences shall be appraised at fair market value and be assessed at a ratio of 4%. All other real property under the Assessor's jurisdiction is to be assessed at a ratio of 6%. In order to receive the lower assessment for agricultural real property and/or the owner occupied special assessment, an application must be completed and filed for approval with the Assessor's Office, P.O. Box 5762, Spartanburg, S.C. 29304, before the first penalty date of taxes due. Failure to apply waives the right to the special assessment. Applications signed by agents or trustees must include authorization from owner such as Power of Attorney, Memorandum of Trust or Trust Agreement etc. This application is for agricultural property only. The Social Security Number or the Employer Identification Number of the applicant is required by SC Department of Revenue Regulation 117-1780.2 and may be used to verify farm income. Legal residence special assessments require a different application. Applications are available from our web site.

Hhttp://www.spartanburgcounty.org/govt/depts/asr/index.htm Homestead Exemption applications for persons who are sixty five and older or are disabled are available from the Spartanburg County Auditor's Office. <http://www.spartanburgcounty.org/govt/depts/aud/HmstdTaxExmp.htm>

#### Definition of Qualifying Agricultural Acreage

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.

#### Factors Considered in Determining Qualifying Agricultural Acreage

All relevant facts must be considered such as: 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 marketability of the agricultural product. 5. Care, cultivation, harvesting and like practices applicable to the product involved, and any implemented plans thereof. (Example: forestry management program, establishment of permanent pasture, planting of orchards, vineyards.) 6. Property purchased for investment may qualify, if it is actually used for agricultural purposes. Roll-back taxes will be applied when the use changes. (See Roll-back Tax provision below.)

#### Farm Structure

Section 6-9-65(A) For the purpose of this section, "farm structure" means a structure which is constructed on a farm, other than a residence or a structure attached to it, for use on the farm including, but not limited to, barns, sheds, and poultry houses, but not public livestock areas. For the purpose of this section, "farm structure" does not include a structure originally qualifying as a "farm structure" but later converted to another use. (C) The provisions of this section do not apply unless, before constructing a farm structure, the person owning the property on which the structure is to be constructed files an affidavit with the county or municipal office responsible for enforcing the building code stating that the structure is being constructed as a farm structure. The affidavit must include a statement of purpose or intended use of the proposed structure or addition.

#### Roll-Back Tax Provision

Any property or land area that is classified and taxed as Agricultural Real Property that changes use is subject to additional tax. This roll-back tax is computed as the difference between the taxes paid at the use value assessment and what taxes would have been paid had the property been assessed at fair market value. The roll-back tax may be applied to each of the previous five (5) years. The roll-back tax creates a lien against the property. The owner of the property on December 31<sup>st</sup> of the year in which the use changes is liable for the roll-back taxes and it is also that date upon which the lien attaches.

#### Penalty for Agricultural

12-43-232(5)b) If it is determined that the property for which the certification was made did not meet the requirements to qualify for agricultural use classification at the time the certification was made, the property which is the subject of the certification is denied agricultural use value for the property tax year or years in question and in lieu of the rollback tax, the tax on the property for each tax year in question must be recalculated using fair market value, the appropriate assessment ratio, and the appropriate millage. The penalties provided pursuant to Section 12-45-180 must be added to the balance due. Interest at the rate of one percent a month must be added to the unpaid taxes calculated from the last penalty date.

#### **RETURN THIS APPLICATION NOW!**

Please file as soon as possible to avoid any unnecessary delays in processing your application. 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" (next January 16), the agricultural classification will be denied for that year. The person who signs this application gives his/her consent to the assessor to verify farm income from the S.C. Department of Revenue and the Internal Revenue Service.

Additional space for applicant

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Office Use Only: Qualified Timber \_\_\_\_\_ Qualified Pasture \_\_\_\_\_ Qualified Income \_\_\_\_\_ Disqualified \_\_\_\_\_ Employee Number \_\_\_\_\_  
Date \_\_\_\_\_