

**Spartanburg County Application for Special Assessment
Agricultural Real Property**

Office of the Assessor, 366 N. Church Street,
PO Box 5762, Spartanburg, SC 29304 (864) 596-2544
www.SpartanburgCounty.org



If you qualify for this special assessment and fail to return this application, your property tax bill may be over 300% higher.

Tax year: _____

Tax Map Number: _____

Total # of Acres: _____

Location Address: _____

Owner: _____

Please print names and address

Taxpayer: _____

Mailing Address: _____

City/St/Zip: _____

Please check all boxes that apply. Your Signature and Social Security or Employer ID number are required.

Is any portion of the property used for anything other than agricultural use? Yes No Portions of the property used for anything other than agricultural use will be appraised and assessed accordingly.

Identify Number of Acres in each category:

Timberland Acres _____ Non-timberland Acres _____ Commercial Acres _____ Residential Acres _____

Other Acres _____ Describe other use. _____

Check any that apply:

Timberland Tracts must be at least five (5) acres. Tracts of timberland must be devoted actively to 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 if this is an initial application.

FSA identification number must be provided to Assessor with this application. _____

The property has been owned by current owner or an immediate family member of the current owner for at least 10 years ending January 1, 1994, and the property was classified as agricultural real property for tax year 1994.

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

Signature and Social Security or Employer Identification Number are required by SC Regulation 117-1780.02

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. "Under the penalty of perjury, I certify that: 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 tax year."

Penalties for providing false information are explained on the reverse side of this document.

Owner Signature _____ Print Name _____

SSNorEIN _____ Date signed _____ Email _____

Office Use Only: _____ Qualified _____ Disqualified Initial _____ Date _____

Rules and Regulations Governing Special Assessments

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.)

Minimum Acreage Requirements

A. Timberland tracts must be at least five acres and must be devoted actively to growing trees for commercial use. Tracts of timberland less than five acres qualify if any of the following conditions are met. 1. The tract is contiguous to another timberland tract of at least five acres. 2. The tract is under the same management system as another qualifying timberland tract. 3. The tract is owned in combination with non-timberland tracts that qualify as agricultural real property.

B. Non-timberland tracts must be at least ten (10) acres. Tracts of non-timberland less than ten (10) acres qualify if any of the following are met: 1. Contiguous tracts with identical ownership meet the minimum acreage requirement when added together. 2. The person making the application earned at least \$1000 gross farm income in at least three of the previous five years. 3. The property has been owned by the 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. If at least 50% of a parcel of land qualifies as Agricultural Real Property, the entire tract shall be so classified except for land area used for business or residential purposes (other than bona fide agriculture).

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 31st 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.