

**Spartanburg County Application for Special Assessment
Based On Legal Residence And/Or Agricultural Real Property**

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



Please mark applicable classification.

- A. Legal Residence Only (Property owned Dec. 31st previous year).....Complete Sections 2 & 5
- B. Mobile Home Legal Residence.....Complete Sections 2, 3 & 5
- C. Agricultural Use-Value Only.Complete Sections 4, & 5
- D. Legal Residence and Agricultural Use.Complete Sections 2, 4, & 5

Please Return Within 30 Days.

Tax year _____ Tax Map Number : _____

of Acres: _____ Lot Size: _____ Mobile Home Number: _____

Type: _____ Location: _____

Owner: _____

Taxpayer: _____

Mailing Address: _____

City/St/Zip: _____

SECTION 2 RESIDENTIAL **Signature required. Please sign below.**

Do you occupy this property as your legal residence? Yes No Are there other buildings, including apartments, or land rented or used for other than the above owner's legal residence? No Yes If yes, describe: (See Qualifications on back of form.) Use extra sheet if necessary. _____

Do you still own your previous legal residence? Yes No

If no, when did you sell it and to whom? Date _____ Name _____

Previous owner _____ Date occupied by New Owner _____

SECTION 3 MOBILE HOME **Signature required. Please sign below.**

Is this mobile home your legal residence? Yes No Date Occupied MM/DD/YY _____

Date Purchased MM/DD/YY _____ Decal # _____ Do you still own your previous legal residence? Yes No If no, when did you sell it and to whom? Date _____ Name _____

Do you own the land that this mobile home is on? Yes No If no, who owns the land? _____

SECTION 4 AGRICULTURAL **Signature required. Please sign below.**

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 assessed an appraised accordingly.

Number of Acres: Timberland _____ Commercial _____ Residence _____ Non-timberland _____

Other _____ Describe use. _____

Check any that apply:

Timberland Tracts must be at least five 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 with identical ownership and is at least five acres.
List tax map numbers: _____
- The tract is under the same management system as another qualifying timberland tract.
List tax map numbers: _____
- The tract is owned in combination with non-timberland tracts that qualify as agricultural real property.
List tax map numbers: _____

Non-Timberland tracts must be at least 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: _____
- 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.
Note: This information must be provided to Assessor upon request.
- 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

SECTION 5 CERTIFICATION **Signature required. Please sign below.**

Section 2 & 3 Legal Residence Certification "Under the penalty of perjury, I certify that: (A) the residence which is subject of this application is my legal residence and where I am domiciled at the time of this application and that I do not claim to be a legal resident of a jurisdiction other than South Carolina for any purpose, and (B) that neither I nor any other member of my household is residing in or occupying any other residence which I or any member of my immediate family has qualified for the special assessment ratio allowed by this section."

Section 4 Agricultural Certification "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 or Agent's Signature **X** _____ Date _____ Phone _____

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 for that particular tax year.

Refers to Section 2 and 3

Definition of Legal Residence

For property tax purposes the term "legal residence" shall mean the permanent domicile or dwelling place owned by a person and occupied by the owner thereof. It shall be the place where he intends to remain permanently for an indefinite time even though he may be temporarily living at another location. (Department of Revenue Regulation 117-124.6)

The legal residence and not more than five acres contiguous thereto, when owned totally or in part in fee or by life estate and occupied by the owner of the interest, is taxed on an assessment equal to four (4%) percent of the fair market value of the property.

Ownership may be acquired by Fee Simple Title, a Life Estate, or a recorded Contract for Sale. Property held in a trust in which the income beneficiary occupies the residence also qualifies.

Qualification Requirements

For purposes of the assessment ratio allowed pursuant to this item, a residence does not qualify as a legal residence unless the residence is determined to be the domicile of the owner-applicant. A taxpayer may receive the four (4%) percent assessment ratio on only one residence for a tax year.

To qualify for the special property assessment ratio allowed by this item, the owner-occupant must have actually owned and occupied the residence as his legal residence and been domiciled at that address for some period during the applicable tax year and remain in that status at the time of filing the application required by this item.

Additional dwellings located on the same property and occupied as a legal residence by immediate family members of the owner are also eligible for the special property tax assessment.

Section 12-43-220(c) of the South Carolina Code of Laws provides further: In addition to the certification, the burden of proof for eligibility for the four percent assessment ratio is on the owner-occupant and the applicant must provide proof the assessor requires including, but not limited to: (A) a copy of the owner-occupant's most recently filed South Carolina individual income tax return; (B) copies of South Carolina motor vehicle registrations for all motor vehicles registered in the name of the owner-occupant; (C) other proof required by the assessor necessary to determine eligibility for the assessment ratio allowed by this item.

Penalty for Residential 12-43-220(2)(vii)

If a person signs the certification, obtains the four percent assessment ratio, and is thereafter found not eligible, or thereafter loses eligibility and fails to notify the assessor within six months, a penalty is imposed equal to one hundred percent of the tax paid, plus interest on that amount at the rate of one-half of one percent a month, but in no case less than thirty dollars nor more than the current year's taxes. This penalty and any interest are considered ad valorem taxes due on the property for purposes of collection and enforcement.

Refers to Section 4

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 and whose use changes to something other than bona fide agricultural 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 maybe applied to each of the previous five (5) years. The roll-back tax creates a lien against the property. "It is the owner of the property on December 31 preceding the tax year in which the additional taxes are levied and who is liable therefore and it is also that date upon which the lien attaches." (See Opinions of the Attorney General P-OAG-114)

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. There must be deducted from the recalculated tax liability any taxes paid for the year and 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. Additional property tax revenues derived from the operation of this section changing agricultural use property to some other use must be used only for the purpose of rolling back property tax millage.

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.