

MUST APPLY IN PERSON AT THE ASSESSOR'S OFFICE
OR SCANNED AND EMAILED TO assessor@yorkcountygov.com

**APPLICATION FOR SPECIAL ASSESSMENT AS
AGRICULTURAL REAL PROPERTY TO BE VALUED BASED ON USE**

**YORK COUNTY TAX ASSESSOR'S OFFICE
POST OFFICE BOX 57
18 W. LIBERTY ST.
YORK, SC 29745
TELEPHONE: (803) 684-8526**

IMPORTANT: SEE REVERSE SIDE FOR FILING QUALIFICATIONS AND ADDITIONAL FILING INSTRUCTION

Property Owner _____ Social Security # _____
Property Owner or (Spouse) _____ Social Security # _____

If more than two (2) owners, attached a separate sheet with above information on each owner

Location of the property: _____

Total number of acres: _____ Parcel map # _____

Timberland: Yes () No () Number of acres: _____

If timberland is less than 5 acres:

Do you own any other qualifying timberland or non-timberland adjoining (contiguous) tracts or are under the same management systems which meet the minimum acreage requirement? Yes () No ()

Cropland: Yes () No () Number of acres: _____

If cropland is less than 10 acres:

Do you own any other cropland tracts which join (are contiguous to) this tract that meet the 10 acres minimum requirement when added together? Yes () No ()

Did you have gross income on this tract of \$1000 or more in three of the last five years? Yes () No ()

Has the property been owned by current owner or an "immediate family" member of current owner for at least **ten (10) years** ending January 1, 1994? Yes () No ()

Is any portion of this tract being used for other than agricultural profit? Yes () No ()

If yes, please explain: _____

Do you file a farm income tax return? Yes () No ()

It is unlawful for a person to knowingly and willfully make a false statement on the application required pursuant to section 12-43-220(d)(3) to a county assessor for the classification of property as agricultural real property or for the special assessment ratio for certain agricultural real property. 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 first of the current tax year. I also authorize the assessor to verify farm income with the Department of Revenue, the Internal Revenue Service or the Agricultural Stabilization and Conservation Service.

Owner's signature _____ Date: _____ Daytime phone: _____

If agent signed for the owner, give relationship and mailing address _____

Market value _____ Agricultural value: _____ FUV _____ FUC _____
RIO _____ RI _____ CI _____

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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 agriculture, grazing, horticulture, forestry, dairying and mariculture. In the event at least fifty percent 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.

QUALIFICATION REQUIREMENTS

Agricultural real property that is actually used for such purposes and meets certain size or income restrictions, not including, however, a corporation that is the owner or lessee except for 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; and
4. Have more than on class of stock.

TIMBERLAND

If the tract is used to grow timber, the tract must be five acres or more. Tracts of timberland of less than five acres and are contiguous to or are under the same management system as a tract of timberland which meets the minimum acreage requirement are treated as part of the qualifying tract. Tracts of timberland of less than five acres are eligible to be agricultural real property when they are owned in combination with other tracts of nontimberland agricultural real property that qualify as agricultural real property. For the purposes of this item, tracts of timberland must be devoted actively to growing trees for commercial use.

NONTIMBERLAND (cropland)

For tracts not used to grow timber the tract must be ten acres or more. Nontimberland tracts of less than ten acres qualify if any of the following are met: a) which are contiguous to other such tracts which, when added together, meet the minimum acreage requirement, are treated as a qualifying tract. Contiguous tracts include tracts with identical owners of record separated by a dedicated highway, street, or road or separated by any other public way, b) if the person making the application earned at least one thousand dollars of gross farm income for at least three of the five taxable years preceding the year of the application. The assessor may require the applicant (i) to give written authorization consistent with privacy laws allowing the assessor to verify farm income from the Department of Revenue or the Internal Revenue Service and (ii) to provide the Agriculture Stabilization and Conservation Service (ASCS) farm identification number of the tract and allow verification with the ASCS office, c) 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.

ROLLBACK TAXES

If the real property is in agricultural use and is being valued, assessed and taxed as agricultural real property, any change in use of this real property other than agricultural use is subject to additional taxes

RIGHT TO APPEAL

If the assessor determines a property not eligible for classification as agricultural property, the property owner may appeal the classification as provided in Chapter 60, Title12 of the South Carolina Code of Laws.

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