



# Orangeburg County

## Office of County Assessor

County Administrative Centre  
1437 Amelia Street / P.O. Box 9000  
Orangeburg, SC 29116-9000  
(803) 533-6220  
FAX : 533-6223

### Application for Special Assessment as Agricultural Real Property **INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED**

Name		Tax Year	
Address		Tax Map #	
Address		Account#	
City, State Zip		Property Address	

Property Owner \_\_\_\_\_

Property Owner or Spouse \_\_\_\_\_

If more than two owners, attach a separate sheet.

If a corporation, are there more than ten stockholders?       Yes       No

Total Number of Acres: \_\_\_\_\_

Timberland:    Yes       No      Number of Acres \_\_\_\_\_

Cropland:       Yes       No      Number of Acres \_\_\_\_\_

List crop types: \_\_\_\_\_

If this is a timber tract of less than five acres, do you own any other timberland tracts that are contiguous (connected) to or under the same management system of this tract?

Yes       No

Did you own any other non-timberland tracts that qualify as agricultural profit?

Yes       No

Did you have gross farm income of \$1,000 or more?

Yes       No

Is any portion of the entire tract being used for other than agricultural real property?

Yes       No

Did you file a farm income tax return?

Yes       No

Is any portion of the entire tract being used for other than agricultural profit?

Yes       No

If yes, explain. \_\_\_\_\_

**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 for the special assessment ratio or 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 that 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 Department of Revenue, Internal Revenue Service and Consolidated Farm Service Agency. You must notify the Assessor's Office upon use change from agricultural purposes or face a penalty.

Owner's Signature \_\_\_\_\_ Date \_\_\_\_\_ Soc. Sec. # \_\_\_\_\_ Home Phone \_\_\_\_\_ Daytime Phone \_\_\_\_\_

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## **Qualifications-Requirements**

Agricultural real property, which is actually used for such purposes and meets certain size or income restrictions, not including, however, a corporation, which is an owner or lessee except for certain corporations that 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 non-resident alien as a shareholder
4. Have more than one stock class

Timberland tract must be five acres or more. 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:

1. The tract is contiguous (connected) to a qualifying tract
2. The tract is under the same management system as a qualifying tract
3. The tract is owned in combination with a non-timberland tract that qualify as agricultural real property

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. Contiguous tracts with identical ownership meet the minimum acreage requirement when added together
2. The person making application earned at least \$1,000 gross farm income in at least three of the past five years if this is initial application
3. 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

## **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 50% of the real property tract shall qualify as "agriculture real property", the entire tract shall be so classified, provided no other business for profit is being operated thereon. The term "agriculture real property" shall not include any property used as the residence of the owner or other in that the taxation of such property is specifically provided for in Section 2 (c) and (e) of Act 208.

## **Rollback Reminder**

Agricultural properties are subject to five years of Rollback Taxes when the use changes to non-agricultural use.