



BERKELEY COUNTY APPLICATION FOR AGRICULTURE

Real Property Services, PO Box 6122, 1003 Highway 52, Moncks Corner, SC 29461-6120
(843) 719-4601 or visit online www.berkeleycountysc.gov

FOR OFFICE USE ONLY:	
Yes _____	
No _____	
ID _____	Date: _____
Qualifying Year: _____	

If you have applied within the last 30 days, please disregard
DO NOT FAX & DO NOT E-MAIL; PRESENT IN PERSON OR MAIL
Assessor's office may request additional information

OWNER NAME & ADDRESS:	TMS: _____	TAX YEAR: _____
	DECAL: _____	TAX DISTRICT: _____
	APPRAISER: _____	# OF ACRES: _____
	DATE: _____	# LOTS: _____

***ALL QUESTIONS MUST BE ANSWERED OR MARKED AS N/A.**

- YOU MUST FILE A **SEPARATE** APPLICATION FOR EACH QUALIFYING PARCEL.
- PLATS RECORDED FOR ACREAGE CHANGES IN THE CURRENT TAX YEAR WILL NOT BE EFFECTIVE UNTIL THE FOLLOWING TAX YEAR.

An inspection of your property is necessary for qualification. Is the property accessible without needing entry through a gate or structured barrier?
() Yes () No

1. How is this land USED? List # of acres, describe each type of USE, attach Timber/Forest Management Plan if available or applicable.
Cropland _____ Acres & Type(s) of Crops _____
 Is the cropland currently in rotation? _____ Year rotation began? _____ Attach rotation schedule and plans.
Timberland _____ Acres & Type of Timber _____ & Harvest(ed) When? ____/____/____
Pasture _____ Acres & Type of Livestock raised _____
Home site _____ Acres (to include Road & Yard area)
Dock ? () YES () NO **Wetland/Marsh/Pond:** _____ Acres
***DORMANT LAND, except that which is part of a crop rotation system, DOES NOT QUALIFY under South Carolina Law.**

2. Please list ALL buildings / structures to include barns, sheds, storage, etc., on this property: _____
Number of mobile homes on parcel? _____

NOTE: If the owner's legal residence is on this parcel, a separate application must be filed for the 4% Legal Residence special assessment.

3. If improved, are any structures used solely for agricultural purposes or to provide **FREE** housing for farm personnel and/or farm office facilities?
 () YES () NO If yes, please identify the structure(s) used strictly for agricultural purposes:

4. **TIMBER.** If less than 5 acres of timber, explain reason it may be eligible. List the parcel # of the separate qualifying tract or attach Timber/Forest Management Plan. _____ (Refer to Back).

5. **Non-TIMBER.** If less than 10 acres of non-timber agricultural land, explain reason it may be eligible and list the parcel # of the separate qualifying tract:
 _____ (Refer to Back)

6. Is any part of the parcel committed to any non-agricultural use? () YES () NO If YES, explain use:
 _____ List # of Other/Non-AG Acres _____

7. Is any part of the parcel used for profit, other than agricultural profit? () YES () NO If YES, please explain:

8. If the owner is a corporation or other legal entity, does the entity:
 Have more than ten shareholders () YES () NO
 Have as a shareholder a person (other than an estate) who is not an individual () YES () NO
 Have a nonresident alien as a shareholder () YES () NO
 Have more than one class of stock () YES () NO

Question 9 concerns **ONLY** those applying on the basis of FARM income for non-timber tracts.

9. Have you had gross farm income of \$1,000 or more on this parcel for three out of the last five years? () YES () NO
IF YES provide copies of your South Carolina and Federal Income Tax Returns to include all Schedules & proof of farm income.
IF YES provide copies of your Agricultural Stabilization and Conservation Service **Farm Identification Numbers.**

When applying for Agricultural Use Special Assessment: 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. 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 and Taxation, the Internal Revenue Service, or the Agricultural Stabilization and Conservation Service. Furthermore, I authorize the Assessor to make a physical inspection of the property.**

BY THE SIGNING OF THIS APPLICATION I AGREE THAT I HAVE READ AND UNDERSTAND THE ABOVE STATEMENT

Owner or Agent's Signature: _____ Date: _____ Phone: _____

Owner or Agent's Signature: _____ Date: _____ Phone: _____

APPLICATION FOR SPECIAL ASSESSMENT AS AGRICULTURAL REAL PROPERTY

The following are only excerpts from the S.C. Code of Laws that pertain to the agricultural assessment.

For a better understanding, we recommend that the code be reviewed in its entirety.

Definition: Agriculture real property shall mean any tract of real property which is used to raise, harvest, or store crops raised, 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 a real property tract shall qualify as "agricultural real property," the entire tract shall be also 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 2 (C) and (E) of Act 208 (DOR 117-124-7).

Qualification requirements (S.C. Code 12-43-220(d)(1)) Agricultural real property which is actually used for such agricultural purposes shall be taxed on an assessment equal to:

(A) Four percent of its fair market value for such agricultural purposes for owners or lessees who are individuals or partnerships and certain corporations which do not:

- (i) Have more than ten shareholders
- (ii) Have as a shareholder a person (other than an estate) who is not an individual
- (iii) Have a nonresident alien as a shareholder
- (iv) Have more than one class of stock.

(B) Six percent of its fair market value for such agricultural purposes for owners or lessees who are corporations, except for certain corporations specified in (A) above.

Timberland tracts must meet minimum acreage requirement of five (5) acres or more which are thoroughly wooded with merchantable timber and actively devoted to growing trees for commercial use. Submit a Timber/Forest Management Plan if available or applicable. Tracts of timberland less than five acres may be eligible for the exemption if any of the following conditions are met:

1. The parcel is contiguous to, and in the same ownership as, a qualifying tract.
2. The parcel is under the same management system and ownership as a qualifying tract. SC Code Ann. § 48-23-205 - "Forest management plan" means a document or documents prepared or approved by a forester registered in this State that defines a landowner's forest management objectives and describes specific measures to be taken to achieve those objective which shall include silvicultural practices, objectives, and measures to achieve them, that relate to a stand or potential stand of trees that may be utilized for timber products." A timber management plan will contain similar information but does not have to be prepared by a forester. Call our office if you have questions. Submit the Timber/Forest Management Plan with this application.
3. Owned in combination with non-timberland tracts that qualify as agricultural real property

Non-Timberland tracts must meet the minimum acreage requirement of ten (10) acres or more and be actively devoted to maintaining a bona fide agricultural use. Tracts of non-timberland less than ten acres may be eligible for the exemption if any of the following conditions are met:

1. Contiguous tracts with common ownership meet the minimum acreage requirement when added together.
2. Agricultural use/s produced a gross farm income of at least \$1,000 per parcel in at least three of the past five years or at least three of the first five years of this initial application. (Documentation of earned or intended income is required)
3. If the property has been owned by current owner or an immediate family member of the current owner since January 1, 1984 and the property was classified as agricultural real property for the tax year 1994

ROLL-BACK TAXES (S.C. CODE 12-43-220 (d) (4)

When real property which is in agricultural use and is being valued, assessed and taxed under the provisions of this article, is applied to a use other than agricultural, it shall be subject to additional taxes, hereinafter referred to as roll-back taxes, in an amount equal to the difference, if any, between the taxes paid or payable on the basis of the valuation and the assessment authorized hereunder and the taxes that would have been paid or payable had the real property been valued, assessed and taxed as other real property in the taxing district, in the current tax year (the year of change in use) and each of the five tax years immediately preceding in which the real property was valued, assessed and taxed as herein provided.

The owner shall notify the assessor within six months of a change in use. For failure to notify the assessor of a change in use, in addition to any other penalties provided by law, a penalty of ten percent plus interest at the rate of one-half of one percent a month must be paid on the difference between the amount that was paid and the amount that should have been paid, but not less than thirty dollars nor more than the current year's taxes. (S.C. Code 12-43-220 (d)(3))

RIGHT TO APPEAL - If the Assessor determines a property to be ineligible for classification as agricultural property, the property owner may appeal the classification as provided in the South Carolina Code of Laws, Section 12-60-2510 through 2520. You will be notified in writing if your application is denied.

RETURN THIS APPLICATION NOW

FAILURE TO FILE WITHIN THE PRESCRIBED TIME, "TIME BEFORE THE FIRST PENALTY DATE FOR TAXES DUE FOR THE FIRST TAX YEAR FOR WHICH THE ASSESSMENT IS CLAIMED" (BEFORE NEXT JAN 16TH) SHALL CONSTITUTE ABANDONMENT OF THE OWNER'S RIGHT FOR THIS CLASSIFICATION FOR THE CURRENT TAX YEAR.

(SEC 23, ACT 361 OF 1992 FOR LEGAL RESIDENCE; SEC 3, ACT 920 OF 1994 FOR AGRICULTURE USE VALUE.)

Revised 09/16