

Application for Special Assessment
Based on Agricultural Use



NEWBERRY COUNTY
Office of the Assessor
1512 Martin St. P.O. Box 712
Newberry, SC 29108
Ph 803- 321-2125
www.newberrycounty.net

Please complete ALL sections and return as soon as possible

Tax Year Applying for _____ # Acres /Lot _____ Tax Dist _____

Property Owner: _____ Tax Map: _____ SSN# _____

Mailing Address: _____

Property Location and Legal Description: _____

ADDITIONAL OWNERS: If more than one (1) additional owner attach a separate sheet with above information for each owner

Property Owner: _____ SSN# _____

Is the property in a LLC? Yes [] No [] If yes, how many shareholders are there? _____

TELL US ABOUT YOUR TRACT OF LAND:

Number of acres: Timberland _____ Cropland _____ Residence _____ Commercial _____ Other _____

Describe use and crop _____

Do you have a Farm# or Federal Tax Id #? Yes [] No [] If yes what is the number? _____

Timberland tracts must be at least 5 acres actively devoted to growing trees for commercial use. Cropland tracts must be at least 10 acres. *If your tract does not meet the minimum acreages stated above, check any items below that may apply:

[] **TIMBERLAND:** If timberland is less than 5 acres:

Do you own any other qualifying timberland or qualifying non-timberland tracts which are contiguous to or under the same management system as this tract? Yes [] No []

If under the same management system please submit a copy of the management plan as per Section 48-23-205(A) guidelines.

If yes tax map numbers _____

[] **CROPLAND:** If cropland is less than 10 acres:

Do you own any other cropland tracts contiguous to this tract that meet the 10 acre minimum requirement when added together?

Yes [] No [] If yes tax map numbers _____

List Crop type _____

Did you have a gross income on this tract of \$1,000 or more in three of the last five years? Yes [] No []

Did you file a farm income tax return? Yes [] No []

Has this property 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 was in agricultural use at that time? Yes [] No []

CERTIFICATION: 12-43-340 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. People violating the provisions of this section are guilty of a misdemeanor and upon conviction must be fined not more than \$200. See 12-43-232(5) (b) on back for penalties. 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. *Application must be made on or before the first penalty date of the tax year you are applying for.*

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

Signature: _____

Office Use Only: Yes No Initial: Date:

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, and 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 Attorney General OpinionP-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. Section 12-43-220 (D) (3)