

**NEWBERRY COUNTY**  
**Office of the Assessor**  
**Application for Special Assessment**  
**1512 Martin St. P.O. Box 712**  
**Newberry, SC 29108**  
**Phone 803 321-2125**



**PLEASE FILE BEFORE FIRST PENALTY DATE of CURRENT TAX YEAR**

**Tax Map:** \_\_\_\_\_ **Tax District:** \_\_\_\_\_ **Tax Year:** \_\_\_\_\_

**Property Location and Legal Description:** \_\_\_\_\_

**Check the Classification you wish to apply for:**

- \_\_\_\_\_ Legal Residence only.....COMPLETE SECTION 1  
 \_\_\_\_\_ Agricultural Use – Value Only.....COMPLETE SECTION 2  
 \_\_\_\_\_ Legal Residence AND Agricultural Use.....COMPLETE SECTIONS 1 & 2

Please provide information for **ALL** property owners. Attach separate sheet if needed.

**Person(s) applying for Legal Residence**

**Property Owner:** \_\_\_\_\_ **Social Security Number:** \_\_\_\_\_

**Property Owner:** \_\_\_\_\_ **Social Security Number:** \_\_\_\_\_

**And/Or (Spouse's name)** \_\_\_\_\_ **Social Security Number:** \_\_\_\_\_

**Are you *and* your spouse a resident of South Carolina, US citizen or alien with legal authorization from the US Immigration and Naturalization Service?** Yes [  ] No [  ] **If no, please explain** \_\_\_\_\_

<b>SECTION 1 LEGAL RESIDENCE</b>	<b>SECTION 2 AGRICULTURAL USE</b>
<p>Are there any other buildings including apartments, mobile home or land area rented on this parcel?            Yes ( <input type="checkbox"/> ) No ( <input type="checkbox"/> ) If yes, describe  <u>If your legal residence is a mobile home, what is the current decal number?</u></p> <p><u>Do you own the land the mobile home is on?</u>            Yes ( <input type="checkbox"/> ) No ( <input type="checkbox"/> )</p> <p><u>Did you receive legal residence on your previous address?</u>            Yes ( <input type="checkbox"/> ) No ( <input type="checkbox"/> )</p> <p>If yes, what was the location of that property?            (If No, please list prior address, whether you owned, lived with parents, or rented)</p> <p><u>Has the property been sold?</u>            Yes ( <input type="checkbox"/> ) No ( <input type="checkbox"/> )</p> <p><u>If yes, what was the sales date (Month/Year)?</u></p>	<p><u>TIMBERLAND:</u> Yes ( <input type="checkbox"/> ) No ( <input type="checkbox"/> ) <u>Number of acres:</u> _____            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 ( <input type="checkbox"/> ) No ( <input type="checkbox"/> )</p> <p><u>CROPLAND:</u> Yes ( <input type="checkbox"/> ) No ( <input type="checkbox"/> ) <u>Number of acres:</u> _____            Did you file a farm income tax return? Yes ( <input type="checkbox"/> ) No ( <input type="checkbox"/> )  <u>List Crop type:</u>            If cropland is less than 10 acres: Do you own any other cropland tracts contiguous to a tract that meets the 10-acre minimum requirement when added together? Yes ( <input type="checkbox"/> ) No ( <input type="checkbox"/> )</p> <p><u>Did you have a gross income on this tract of \$1,000 or more in three of the last five years?</u> Yes ( <input type="checkbox"/> ) No ( <input type="checkbox"/> )</p> <p><u>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?</u> Yes ( <input type="checkbox"/> ) No ( <input type="checkbox"/> )  <u>Is any portion of this tract being used for other than agricultural profit?</u> Yes ( <input type="checkbox"/> ) No ( <input type="checkbox"/> ) If yes, explain:</p> <p><u>If property is a LLC, how many shareholders are there ?</u></p>
<p><b>Certification</b>  <u>If applying for Legal Residence:</u> "Under the penalty of perjury I certify that (A) the residence which is the subject of this application is my legal residence where I am domiciled at the time of this application and that neither I nor any other member of my household, claim to be a legal resident of a jurisdiction other than South Carolina for any purpose; and (B) that neither I, nor a member of my household, claim the special assessment ratio allowed by this section on another residence." 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 may be required to provide proof to the Assessor. 12-43-220(c) (2) (ii-vii)</p>	<p><b>Certification</b>  <u>If applying for Agricultural Use:</u> 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. 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.</p>
<p>Certification Date: _____ Daytime Phone: _____</p> <p>Owner or Agent's Signature: _____</p> <p>If agent signed for owner give relationship and mailing address _____</p>	
<p>Office Use Only:      Yes      No      Initial:      Date:      % of L/R</p>	

## Rules and Regulations Governing Special Assessments

Section 12-43-220 (c)(2)(ii) 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 712 Newberry S.C. 29108, before the first penalty date of taxes due. Failure to apply waives the right to the special assessment for that particular tax year.

### Legal Residence

The legal residence and not more than five acres contiguous thereto, when owned totally or in part in Fee Simple Title, a Life Estate, a recorded Contract of Sale, or property held in a Trust in which the income beneficiary occupies the residence, may make application for an assessment equal to four (4%) percent of the fair market value of the property. 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. You may only qualify for one legal residence for the year.

Exception: Any 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. Please see subitem (8)(i) & (ii) for ownership interest qualifications

### The Application:

In the application the owner or owners agent must certify per South Carolina Code section 12-43-220

2(ii) "Under penalty of perjury I certify that:

- (A) The residence which is the 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, Claim the special assessment ratio allowed by this section on another residence."

2( iii) For purposes of sub item (ii)(B) of this item, "a member of my household" means:

- (A) The owner-occupant's spouse, except when that spouse is legally separated from the owner-occupant; and
- (C) Any child under the age of eighteen years of the owner-occupant claimed or eligible to be claimed as a dependent on the owner-occupant's federal income taxes.

2 (iv) 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) 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)(ii)

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.

### 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 AttorneyGeneral 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.