

Marlboro County  
 Application for Agriculture, Horticulture, and  
 Forestry Assessment of Real Property

G.S. (212-212.3, 222-222.3)

Tax/School District  Tax Year

Physical Location

Full Name of Owner(s)		
(attach additional sheet if necessary)		
Mailing Address of Owner		
City	State	Zip Code
<input type="text"/>	<input type="text"/>	<input type="text"/>
Home Telephone Number	Work Telephone Number	Cell Phone Number
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Instructions**  
**Application Deadline:**  
 This Application must be filed on or before January 15 for the year applied to be accepted.

This application is for: (check all that apply)

AGRICULTURE       HORTICULTURE       FORESTRY

ASCS Farm Number:

Enter the Parcel Identification Number, acreage breakdown, and acreage total for each parcel						
Parcel ID	Open Land In Production	Open Land not in production	Wood Land	Waste Land	Crop Land	Total Acres

Comments:

Yes       No      Does the applicant own property in other counties that is also receiving agriculture use? If Yes, list the county(s).

County:  Parcel ID:

County:  Parcel ID:

On what date did the applicant become the owner of the property? Date:

If owned less than four (4) full years on January 1, provide: Name of Previous Owner:

Is applicant related to the previous owner, If so How:

Yes  No Did one of the applicants reside on the property on January 1?  
If Yes, provide name of resident:

Yes  No Are any of the acres leased to a farmer? If Yes, indicate:  
Number of acres leased out:

Name of farmer

Farmer phone number

Choose the legal form of ownership from "a-e" below and answer questions.

a. One individual

b. Husband and Wife (as tenants by the entirety)

c. Business Entity, (Circle one: Corporation, Limited liability Company, Partnership), List all the direct shareholders, members or partners of the business and their farming activities:

Member:	<input type="text"/>	Farming Activities:	<input type="text"/>
Member:	<input type="text"/>	Farming Activities:	<input type="text"/>
Member:	<input type="text"/>	Farming Activities:	<input type="text"/>
Member:	<input type="text"/>	Farming Activities:	<input type="text"/>

Yes  No Are any of the direct shareholders, members, or partners either a business entity or trust (i.e. not an individual)? If Yes, you must attach a breakdown of those business entities or trust until you reach the individual level of ownership interest and you must describe those individuals' farming activities.

Yes  No Once you have reached the individual level of ownership interest, are all the individuals relatives of each other?

State the principal business of the business entity:

d. Trust, List the trustee(s), name of the trust, and all of the beneficiaries:

Trustee(s)  Name of trust:

Beneficiary	<input type="text"/>	Farming Activities:	<input type="text"/>
Beneficiary	<input type="text"/>	Farming Activities:	<input type="text"/>
Beneficiary	<input type="text"/>	Farming Activities:	<input type="text"/>
Beneficiary	<input type="text"/>	Farming Activities:	<input type="text"/>

Yes  No Are any of the beneficiaries either a business entity or trust (i.e. not an individual)? If YES, you must attach a breakdown of those business entities or trusts until you reach the level of

interest of ownership interest and you must describe those individual's farming activities.

Yes       No

Once you have reached the individual level of ownership interest, are all of the beneficiaries either the trust's creator or relatives of the creator?

e. Tenants in common, List the tenants and their percentage of ownership (round nearest .01%)

Owner	<input type="text"/>	<input type="text"/> %	Owner	<input type="text"/>	<input type="text"/> %
Owner	<input type="text"/>	<input type="text"/> %	Owner	<input type="text"/>	<input type="text"/> %

Yes       No      Are any of the tenants either a business entity or trust?

**Part 2. Agriculture and Horticulture**

For three (3) of the past five (5) years and for each parcel within the farm unit, enter the products produced on the land and the gross income from the sale of the products, including livestock, poultry and aquatic species, in the table below. **Income Information is Subject to Verification.**

If payments are received from any government soil conservation or land retirement program, indicate the acres and amount of income in the table below. Provide the name in the product column.

	ONE YEAR AGO 20			TWO YEARS AGO 20			THREE YEARS AGO 20		
Parcel ID	Product	Acres	Income	Product	Acres	Income	Product	Acres	Income
	Totals			Totals			Totals		
	Totals			Totals			Totals		
	Totals			Totals			Totals		
	Totals			Totals			Totals		

	FOUR YEARS AGO 20			FIVE YEARS AGO 20		
Parcel ID	Product	Acres	Income	Product	Acres	Income

	Totals			Totals		
	Totals			Totals		
	Totals			Totals		
	Totals			Totals		

Yes     No    If application covers growing of Christmas trees, has a written management plan been prepared? If Yes, Attach a copy. If No, attach a full explanation of your operation, detailing planting, site management plan, number of trees per acre and expected harvest date

If this application covers aquatic species farming operation, enter the total pounds produced for commercial sale annually for the last three (3) years.

Year 20  lbs.       Year 20  lbs.

Year 20  lbs.       Year 20  lbs.

**Note:** Did You File A Farm Income Tax Return?    Yes     No

Other income producing entity on property?    Yes     No

If **YES** list business name or income stream in box below.

**Part 3. Forestry**

Attach a complete copy of your forest management plan, Indicate below who prepared the plan:

SC Forest Service     Forester     Owner     Other

Note: the property must be actively engaged in the commercial growing of trees under a sound management program as of January 1 of the year for which application is made.

**Part 4. Affirmation**

AFFIRMATION OF APPLICANT - I (we) the undersigned declare under penalties of law that this application and any attachments hereto have been examined by me (us) and to the best of my (our) knowledge and belief are true and correct. In addition, I (we) fully understand that an ineligible transfer of the property or failure to keep the property actively engaged in commercial production under a sound management plan will result in the loss of eligibility. I (we) fully understand that **loss of eligibility will result in removal**

**from the program and the immediate billing of deferred taxes.** I (we) fully understand that is unlawful to knowingly and willfully make a false statement on this application and doing so will be guilty of a misdemeanor. Also, I (we) authorize the assessor to verify farm income with The Department of Revenue and Taxation, The Internal Revenue Service, and/or The Agricultural Stabilization and Conservation Service (ASCS).

I certify the property which is the subject of this application meets the requirements to qualify as agricultural/horticulture/forestry real property as of January 1 of the current tax year.

_____ Signature of Owner	_____ Title	_____ Date
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_____ Signature of Owner	_____ Title	_____ Date
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_____ Signature of Owner	_____ Title	_____ Date
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Note: All tenants of tenancy in common must sign.

**Agricultural:**  
Must be ten (10) acres or greater in actual production. Actual production is to mean raising, harvesting, or storage of crops/feed, grazing, breeding or management of livestock, mariculture, production of plants, trees, fowl or animals used for human consumption/use.

Tracks less than ten (10) acres may qualify if another track with the same identical ownership

(deeded name) is already in the program, or contiguous to another tract with identical ownership which together meet the acreage, production and income requirement.

Income requirement: Owner has minimum grossed \$1,000 farm income from the property at least three (3) of the last five (5) years.

Ownership: All names for any application of a parcel to be considered to an existing parcel must be the same name(s) (deeded name(s)) as the parcel in the program. For at least the last ten (10) years, ending (prior to) January 1, 1994, the property has been owned by the current owner or an immediate family member and the property is/was and still is classified as agricultural for real property tax (in the program).

**Forestry:**

Must be at least five (5) acres. Tracks less than five (5) acres may be allowed in the program if contiguous to another track of at least five (5) acres, that is qualified in the program, under same management plan, and same owner (same deeded name) or part of an agriculture track already in the program.

Ownership: Individual, business or corporation must be the same name (deeded name) for all property combinations.

Production: Must be used for the commercial production of timber. A forestry management plan is desired for proof of commercial production. This plan will be reviewed for compliance to remain in the program. If no plan is provided you may be subject to an annual review for proof of production.

**Note:**

**New application is required** upon change of ownership, type use, or increase /decrease of acreage.

Applications must be received by January 15 of the year to be applied.

All property of more than one (1) parcel must be in the same deeded name to use in combination.

Corporations which may not qualify: More than ten (10) shareholders, have as a shareholder a person (other than an estate) who is not an individual, or have more than one (1) class of stock.

**Removal from program;** Any parcel(s) in the program that no longer meet the requirements will be removed from the program and immediately billed for deferred taxes.