

**APPLICATION FOR SPECIAL ASSESSMENT AS LEGAL RESIDENCE AND/OR
AGRICULTURAL REAL PROPERTY TO BE VALUED BASED ON USE**

CHEROKEE COUNTY ASSESSOR'S OFFICE

P.O. BOX 1405

GAFFNEY, SOUTH CAROLINA 29342

TM# _____

Telephone (864) 487-2552 Fax (864) 487-2555

IMPORTANT: See reverse side for filing qualifications and additional filing instructions.

NAME AND MAILING ADDRESS OF PROPERTY OWNER	PROPERTY LOCATION AND LEGAL DESCRIPTION	SCHOOL OR TAX DISTRICT
		TAX YEAR

Place an mark by the classification you wish to apply.

- Legal residence only → Complete Sections 1, 2, 4
- Agricultural use value only → Complete Sections 1, 3, 4
- Legal residence and agricultural use → Complete Sections 1, 2, 3, 4

1 Property Owner _____ Social Security Number _____
 Property Owner or (Spouse's Name) _____ Social Security Number _____

If more than two (2) owners, attach a separate sheet with above information on each owner. (Only if applying for agricultural use value.)

If different from above, what is the correct location of the property listed on this application? _____

2 Are there any other buildings including apartments, mobile homes, or land area rented? Yes () No ()
 If yes, describe. _____

If your legal residence is a mobile home, what is the current decal number? _____

Do you own the land the mobile home is on? Yes () No ()

Precinct in which registered to vote _____

Did you receive legal residence at your previous address? Yes () No () If yes, what was the location of that property? _____

Has that property been sold? Yes () No () If yes, what was the sale date (month/year)? _____

Total number of acres: _____

Timberland: Yes () No () Number of acres: _____

If timberland is less than 5 acres:

Do you own any other qualifying timberland or nontimberland adjoining (contiguous) tracts which are under the same management system as this tract? Yes () No ()

Cropland: Yes () No () Number of acres: _____

3 List crop type: _____

If cropland is less than 10 acres:

Do you own any other cropland tracts which join (are contiguous to) this tract that meet the 10 acre minimum requirement when added together? Yes () No ()

Did you have gross income on this tract of \$1000 or more in three of the last five years? Yes () No ()

Has the property been owned by current owner or an "immediate family" member of current owner for at least **ten years** ending January 1, 1994? Yes () No ()

Is any portion of this tract being used for other than agricultural profit? Yes () No ()

If yes, explain: _____

Do you file a farm income tax return? Yes () No ()

**IF APPLYING FOR LEGAL RESIDENCE
(SEE INSTRUCTIONS ON BACK)**

Section 12-43-220(c)(1) of the South Carolina Code of Laws requires that the applicant sign the following statement:

Under penalty of perjury, I certify that the residence which is the subject of this application is my legal residence and where I am domiciled; and that neither I nor any other member of my household own any other residence in South Carolina which currently receives the owner-occupant four percent assessment ratio.

"A member of my household" means: (a) the owner-occupant's spouse, except when that spouse is legally separated from the owner-occupant; and (b) any child of the owner-occupant claimed or eligible to be claimed as dependent on the owner-occupant's federal income tax return.

**IF APPLYING FOR AGRICULTURAL USE
(SEE INSTRUCTIONS ON BACK)**

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 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 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, the Internal Revenue Service or the Agricultural Stabilization and Conservation Service.

4 Owner's Signature _____ Date _____ Daytime Phone _____
 If agent signed for owner, give relationship and mailing address _____

APPLICATION FOR SPECIAL ASSESSMENT AS LEGAL RESIDENCE

DEFINITION OF LEGAL RESIDENCE

For property tax purposes the term "Legal residence" shall mean the permanent home or dwelling place owned by a person and occupied by the owner thereof. It shall be the place where he intends to remain permanently for an indefinite time even though he may be temporarily living at another location. (Department of Revenue Regulation 117-124.6)

The legal residence and not more than five acres contiguous thereto, when owned totally or in part in fee or by life estate and occupied by the owner of the interest, is taxed on an assessment equal to four percent of the fair market value of the property. South Carolina Code of Laws (12-43-220(c))

QUALIFICATION REQUIREMENTS

For purposes of the assessment ratio allowed pursuant to this item, a residence does not qualify as a legal residence unless the residence is determined to be the domicile of the owner-applicant. A taxpayer may receive the four percent assessment ratio on only one residence for a tax year, South Carolina Code of Laws (12-43-220(c))

To qualify for the special property tax 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 required by this item. South Carolina Code of Laws (12-43-220(c))

Section 12-43-220(C) of South Carolina Code of Laws provides further: "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) 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:

RIGHT TO APPEAL

If the assessor determines the owner-occupant ineligible, the owner-occupant may appeal the classification as provided in Chapter 60, Title 12 of the South Carolina Code of Laws.

APPLICATION FOR SPECIAL ASSESSMENT AS AGRICULTURAL REAL PROPERTY

DEFINITION OF AGRICULTURAL REAL PROPERTY

Agricultural real property shall mean any tract of real property which is used to raise, harvest, or store crops or 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 a real property tract shall qualify as "agricultural real property", the entire tract shall be so 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 12-43-230 of the South Carolina Code of Laws and Department of Revenue Regulation 117-124.7.

QUALIFICATION 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 the owner or lessee except for certain corporations which 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 nonresident alien as a shareholder; and
4. Have more than one class of stock

Timberland tracts must be five acres more. Tract of timberland must be devoted to growing trees for commercial use. Tracts of timberland less than five acres qualify if any of the following conditions are met:

1. Contiguous to a qualifying tract
2. Under same management system as a qualifying tract
3. Owned in combination with nontimberland tracts that qualify as agricultural real property

Nontimberland (cropland) tracts must be ten acres or more. Tracts of nontimberland less than ten acres qualify if any of the following are met:

1. If contiguous tracts with identical ownership meet the minimum acreage requirement when added together.
2. If a person making application earned at least \$1,000 gross farm income in at least three of the past five years or at least three of the first five years if this is initial application.
3. If 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 was classified as agricultural real property for tax year 1994.

Property to be Subject to Roll-Back Taxes

It is understood by "Property Owner" that when real property which is in agricultural use and is being valued, assessed and taxed as agricultural real property and is applied to a use other than agricultural, it shall be subject to additional taxes referred to as roll-back taxes.

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 Chapter 60, Title 12 of the South Carolina Code of Laws.

RETURN THIS APPLICATION NOW

Failure to file within prescribed time, "Any 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, (South Carolina Code of Laws: 12-43-220(c) for legal residence; 12-43-220(d) for Agricultural property). Please file by May 1st to avoid any unnecessary delays in processing your application.

KEEP THE YELLOW COPY

Return top (white) copy only. Keep second (yellow) copy for your records. Make any necessary corrections such as mailing address, zip code, etc., directly on the front of this application.

Mail top (white) copy to **CHEROKEE** County Assessor's Office. If you have any questions concerning this application, phone this office at **(864) 487-2552**