



TAX MAP NUMBER: \_\_\_\_\_

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

CHEROKEE COUNTY ASSESSOR'S OFFICE  
110 RAILROAD AVE SUITE 109  
GAFFNEY, SOUTH CAROLINA 29340

PHONE (864) 487-2552

FAX (864) 487-2555

Please provide a copy of Valid SCDL or SCID, and one of the following for proof of residency:

- Valid SCDL or SCID (if married need both)
- Vehicle registration
- Voter registration
- SC residential tax return

(Note: a copy of the driver's license or SCID is required)      \*\* Any other information the Tax Assessor may require\*\*

Failure to file an Agricultural Use application within the prescribed time, "Any time before the first penalty date for taxes due for the first tax year for which the assessment is claimed" (Usually on Jan 15<sup>th</sup> of following year), shall constitute abandonment of the owner's right for this classification for the current tax year. (South Carolina Code of Laws: 12 43-220(d).

**IMPORTANT: SEE REVERSE SIDE FOR FILING QUALIFICATIONS AND ADDITIONAL FILING INSTRUCTION**

NAME AND MAILING ADDRESS OF PROPERTY OWNER	PROPERTY LOCATION AND LEGAL DESCRIPTION	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 \_\_\_\_\_ 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? \_\_\_\_\_

Are there any other buildings including apartments, mobile homes, or land area rented? Yes No  
If yes, describe. \_\_\_\_\_

**2** 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 timberland 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 List Parcel Numbers: \_\_\_\_\_

**Cropland:** Yes No Number of nontimberland acres: \_\_\_\_\_

List crops: \_\_\_\_\_

**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

List Parcel Numbers: \_\_\_\_\_

Did you have gross income on this tract of \$1,000 or more in three of the last five years? Yes No *Please Provide Tax Returns*

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 *Please Provide Tax Returns*

**SEE NEXT PAGE FOR REQUIRED SIGNATURE(S) AND APPLICABLE LAWS**

**"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 neither I, nor any 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."

(iii) For purposes of subitem (ii):  
"Member of my household" means:

- the owner-occupant's spouse, except when that spouse has filed a complaint for separate support and maintenance with the appropriate family court, lives separate and apart in a different residence, and no longer cohabitates as husband and wife with the owner-occupant; and
  - (b) 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 tax return.
- (B) Regarding the circumstances in which a spouse has filed a complaint for separate support and maintenance with the appropriate family court, lives separate and apart in a different residence, and no longer cohabitates as husband and wife with the owner-occupant:
- (a) if either party to a complaint for separate support and maintenance receives the special four-percent assessment ratio on a residence while the couple lives separate and apart in different residences and no longer cohabitates as husband and wife and the couple subsequently reconciles, then the spouse vacating a residence receiving the special four-percent assessment shall notify the county assessor in writing within six months of vacating that residence that the residence is no longer eligible for the special four-percent assessment ratio. A failure to provide timely notice to the assessor subjects the owner to the provisions of subitem (vii); and
  - (b) to prove that a person is divorced or has filed a complaint for separate support and maintenance with the appropriate family court and lives separate and apart in different residences and no longer cohabitates as husband and wife, the applicant shall provide a filed and stamped copy of the caption page of the action, a filed and stamped copy of the first page of the pleadings, or a filed and stamped copy of the order. The assessor may not require the submission of a financial declaration. Language in the order related to the disposition of the legal residence of the couple, or other owner-occupied real property owned by either party, whether independently or jointly, prior to any action must be provided to the assessor in order to claim the special assessment ratio allowed by subsection (c)."

**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 two hundred dollars. 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", and I authorize the assessor to verify farm income with the Department of Revenue, the Internal Revenue Service or the Agricultural Stabilization and Conservation Service, when applicable

**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-occupants 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.

**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 12-43-23(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:

- Have more than 10 shareholders
- Have as a shareholder a person (other than an estate) who is not an individual
- Have a nonresident alien as a shareholder and have more than one class of stock

**Timberland:** tracts must be five acres or 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.

**Please submit application to the Assessor's Office and retain a copy for your records**