



OFFICE OF THE COUNTY ASSESSOR

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Gaffney, South Carolina 29340

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Special Assessment Agricultural Use Application

Application Must Be Submitted Before the First Penalty Date

Property Description and Owner Information

Parcel Number: _____ Tax Year: _____

Property Location Address: _____ Tax District: _____

Owner of Property: _____

Do you file a farm-income tax return in South Carolina? (___) Yes (___) No

If owned by a corporation, does the entity have more than ten (10) shareholders? (___) Yes (___) No

Allocation of Acreage and Farm Use Structures

Timberland tracts of land are required to be 5 acres or more and non-timberland tracts are required to be 10 acres or more per the South Carolina Code of Laws Section 12-43-220. This acreage requirement is after acreage is allocated for homesites, commercial buildings and other improved sites.

Exceptions to the acreage amount are on the back of this form, initial those that apply

Total Acreage: _____ Total Homesites: _____ Total Commercial: _____ Total Other Use: _____

Timberland: _____ Type(s) of Timber: _____

Non-timberland: _____ Types of Crop(s) or Livestock(s): _____

Number of farm structures used to house livestock, poultry, crops, farm equipment or supplies: _____

Certification and Signature:

Under the penalty of perjury, I certify that: Based upon my knowledge and interpretation of the requirements for the special assessment and use value appraisal, I certify that the tract of land described in this application meets such requirements for the current tax year. If all or a portion of the agricultural part of the tract should change in use, as to disqualify the non-agricultural portion which was receiving the agricultural classification, then only that part of the agricultural portion and the non-agricultural portion on which the use changes, shall be subject to the rollback taxes. **Rollback taxes are the difference in what was paid at the agricultural special assessment rate and a 6% assessment for the three proceeding years.**

Owner Information	Required Identification Numbers
Name (Print): _____	SSN: _____
Signature: _____	EIN: _____
Contact Number: _____	TIN: _____
Date: _____	FSA ID: _____

**Qualifications for Timberland Tracts Less than Five (5) Acres
Per The South Carolina Code of Laws Section 12-43-220**

Please initial if any of these qualifications fit the use of your property

_____ The tract is contiguous to another timberland tract that is at least 5 acres and qualifies as agricultural use. Parcel Number: _____

_____ The tract is under the same management as another qualifying timberland tract.
Parcel Number: _____

_____ The tract is owned in combination with non-timberland tracts that qualifies as agricultural real property. Parcel Number: _____

_____ Christmas trees are considered timberland. A Christmas tree tract not meeting the acreage requirement qualifies if the gross income meets the \$1,000 gross farm income test in 12-43-232(3)

**Qualifications for Non-timberland Tracts Less than Ten (10) Acres
Per The South Carolina Code of Laws Section 12-43-220**

Please initial if any of these qualifications fit the use of your property

_____ Contiguous tracts with identical ownership that meet the minimum acreage requirement when added together. Parcel Number(s): _____

_____ The person making the 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 of the initial application. Annual submission of your South Carolina and Federal individual income tax returns are required for this item or the use will be denied and rollback taxes will be issued.

_____ Real property idle under a federal or state land retirement program or property idle pursuant to accepted agricultural practices is agricultural real property if the property otherwise would have qualified as agricultural real property subject to satisfactory proof to the assessor.

_____ Unimproved real property subject to a perpetual conservation easement as provided in Chapter 8, Title 27 is agricultural real property if the property otherwise would have qualified as agricultural real property subject to satisfactory proof to the assessor.

_____ The property has been owned by the current owner or an immediate family member of the current owner for at least 10 years ending January 1, 1994, and the property has been continuously classified as agricultural real property since tax year 1994. Immediate family member is a person related to the current owner within the third degree of consanguinity.
Relation to previous owner: _____

Definition of Agricultural Real Property South Carolina Code of Regulations 117-1780

Agricultural real property shall mean any tract of real property which is used to raise, harvest or store crops, 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 agricultural, grazing, horticulture, forestry, dairying, and mariculture. In the event at least 50% of a real 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 other in that the taxation of such property is specifically provided for in Section 2(C) and (E) of the Act.

The following uses of real property do not qualify as agricultural:

- Recreation
- Hunting Clubs
- Fishing Clubs
- Vacant Land (land lying dormant)
- Any other similar use