



AGRICULTURAL REAL PROPERTY APPLICATION

CHEROKEE COUNTY ASSESSOR

110 RAILROAD AVENUE, GAFFNEY, SC 29340

ASSESSOR@CHEROKEECOUNTYSC.COM

(864) 487-2552

Owner Name(s)	Parcel Number	Tax Year

1. Total Acres of Timber: _____

***Items A and B are used only when a tract of timberland is less than 5 acres. Tracts less than 5 acres qualify if item A or B apply.**

A. The tract is under the same management as another qualifying timberland tract (5 acres or more) located in S.C.

List Account Numbers: _____

B. The tract is owned in combination with non-timberland tracts that qualify (5 acres or more) as agricultural-real property.

List Account Numbers: _____

2. Are there any restrictive covenants currently affecting the property? YES: NO: If "YES" attach covenants

3. Total Acres of Non-Timberland (10 or more acres used for crops or livestock): _____

- Types of Crops (describe crops): _____
- Type and Number of Livestock (such as cattle, horses, etc.): _____

This section is used when a tract of cropland is less than 10 acres. Tracts less than 10 qualify if item A, B, or C apply.

- Contiguous tracts with identical ownership meet the minimum acreage requirement when added together.
List Account Number(s): _____
- The person making application earned at least \$1,000 gross-farm income in at least three of the past five years.
List Account Numbers(s): _____
- The property has been owned by current owner or an immediate-family member of the current owner for at least ten years ending January 1st, 1994, and the property is classified as agricultural-real property for tax year 1994.
Report immediate-family members name and relationship: _____

4. Total Non-Agricultural Acres: _____ *Dormant land, except that which is part of a crop rotation, does not qualify under S.C. law.

- A. No. of House(s): _____ B. No. of Mobile Home(s): _____ C. No. of Commercial Structures: _____
- D. Acres used for Recreation: _____ E. Acres used for Hunting Club: _____ F. Dormant Land Areas: _____
- G. Please list the number and type of structures such as barns, sheds, or storage buildings located on this property.
➔ _____

5. If the property is owned by a corporation, does the corporation:

- Have more than 10 stockholders? YES: NO:
- Have a shareholder or person (other than an estate) who is not an individual? YES: NO:
- Have a non-resident alien as a shareholder? YES: NO:

7. Certification (You will be notified in writing if your application is denied) ➔

When applying for Agricultural Use, it is unlawful for a person to knowingly and willfully make a false statement on this application required pursuant to section 12-43-220 (d)(3). 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 1st 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. I understand that if the use is changed on all or any portion of this tract after it has been placed in agricultural classification, that portion which has changed will be subject to a rollback tax lien. I have read the requirements listed on page 2.

8. Signature

Signature: _____ Date: _____
Signed by (please check one): Owner Agent

Print Name: _____ Phone Number: _____

ATTENTION OF AGRICULTURAL REAL PROPERTY- S.C. CODE 12-43-230 (a)

Agricultural real property shall mean any tract of real property which is used to harvest, 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 for agriculture "real property," the entire tract shall be so classified, provided no other business for profit is being operated thereon. The term "agriculture 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. Property to be Subject to Roll-Back Taxes: It is understood by the "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.

QUALIFICATION REQUIREMENTS -S.C. CODE 12-43-220(d)(1)

Agricultural real property which is used for such agricultural purposes shall be taxed on an assessment equal to:

- A. Four percent of its fair market value for such agricultural purposes for owners or lessees who are individuals or partnerships and certain corporations which do not:
 1. Have more than 10 shareholders
 2. Have a shareholder a person (other than an estate) who is not an individual.
 3. Have a nonresident alien as a shareholder.
 4. Have more than one class of stock
- B. Six percent of its fair market value for such agricultural purposes for owners or lessees who are corporations except for certain corporations specified in (A) above. (S.C. CODE 12-43-220 (d)(1)).

TIMBERLAND

Timberland tracts must be five acres or more. Tracts 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 met:

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

NON-TIMBERLAND

Non-timberland tracts (cropland) must be ten acres or more. Tracts of non-timberland less than ten acres qualify if any of the following are met:

1. If contiguous tracts with identical ownership meet the acreage requirements when added together.
2. If a person making application earned at least \$1,000 of gross farm income in at least three of the five taxable years preceding the year of application or at least three of the first five years if this is an initial application, and
3. If the property has been owned by a current owner of an immediate family member of the current owner for at least ten years ending January 1st, 1994, and the property was classified as agricultural real property tax for tax year 1994.

NOTICE OF CHANGE IN USE- S.C. CODE 12-43-220 (d)(3)

The owner shall notify the assessor within six months of a change in use. For failure to notify the assessor of a change in use, in addition to any other penalties provided by law, a penalty, of ten percent and interest at the rate of one-half of one percent a month must be paid on the difference between the amount that was paid and the amount that should have been paid, but not less than thirty dollars nor more and the current year's taxes.

ROLL-BACK TAXES

It is understood by the "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. The amount of the rollback taxes is equal to the sum of the differences, if any, between the taxes paid or payable on the basis of the fair market value for agricultural purposes and the taxes that would have been paid or payable if the real property had been valued, assessed, and taxed as other real property in the taxing district for the current tax year (the year of change in use) and each of the immediately preceding three tax years.

If this application is not filed by the close of business (5pm) on or before the first penalty date for taxes due for the first tax year in which the special assessment is claimed, the agricultural application must be denied for that tax year. An inspection of your property may be necessary for qualification.