



# Clarendon County Assessor's Office

411 Sunset Drive  
Manning, SC 29102  
Phone: (803) 435-4423  
[www.clarendoncountygov.org](http://www.clarendoncountygov.org)

## FOR OFFICE USE ONLY

APPROVED

DENIED

BY: \_\_\_\_\_

DATE: \_\_\_\_\_

**IMPORTANT:** See reverse side for filing qualifications and additional filing instructions  
You must file a separate application for EACH qualifying parcel of land.

Owner(s) Name(s)		Parcel Number
Mailing Address		School District
City, State, Zip		Tax Year

## AGRICULTURAL USE

**DORMANT LAND**, except that which is part of a crop rotation system, **DOES NOT QUALIFY** for agricultural special assessment.  
TOTAL NUMBER OF ACRES: \_\_\_\_\_

1) **TIMBERLAND:**      YES      NO      NUMBER OF ACRES: \_\_\_\_\_  
Timber tracts must be at least five (5) acres. Tracts of timberland must be devoted actively to growing trees for commercial use. Tracts of timberland less than five acres qualify if any of the following conditions are met:

*Check all that apply:*

The tract is contiguous to another timberland tract with identical ownership of at least five (5) acres.

List TMS #'s: \_\_\_\_\_

The tract is under the same management system as another qualifying timberland.

List TMS #'s: \_\_\_\_\_

The tract is owned in combination with non-timberland tracts that qualify as agricultural real property.

List TMS #'s: \_\_\_\_\_

2) **CROPLAND:**      YES      NO      NUMBER OF ACRES: \_\_\_\_\_  
Types of Crop: \_\_\_\_\_

Cropland tracts must be at least ten (10) acres. Tracts of cropland less than ten acres qualify if any of the following conditions are met:

*Check all that apply:*

Contiguous tracts\* with identical ownership meet the minimum acreage requirement when added together.

*\*Contiguous tracts include tracts with identical owners of record separated by a dedicated highway, street, or road or separated by any other public way.*

List TMS #'s: \_\_\_\_\_

An owner making an initial application required pursuant to Section 12-43-220(d)(3) for a non-timberland tract of less than ten acres may claim the property as agricultural real property for each year for the first five years of operation if he earned at least one thousand dollars of gross farm income in at least three of the first five years

**NOTE:** This information must be provided to the Assessor upon request

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 is classified as agricultural real property for tax year 1994.

Immediate family member name and relationship: \_\_\_\_\_

3) Please list all building, docks, or mobile homes on the property:

*\*\*Note: If the owner's legal residence is on this parcel, you **MUST** file a separate application for the 4% legal residence special assessment.\*\**

4) Is any part of the entire tract used for any purpose other than agricultural profit?

YES      NO      EXPLAIN: \_\_\_\_\_

5) If the owner is a corporation, does the corporation:

Have more than Ten (10) Shareholders?

YES

NO

Have as a shareholder a person (other than an estate) who is not an individual?

YES

NO

Have a Non Resident Alien as a Shareholder?

YES

NO

Have more than one class of stock?

YES

NO

## Questions 6-8 concern only those applying on the basis of farm income - **PROOF OF INCOME IS REQUIRED**

6) Did you file a farm income tax return?

YES

NO

7) Attach copies of all relevant Agricultural Stabilization and Conservation Service Farm Identification Numbers.

8) PLEASE ATTACH A COPY OF SCHEDULE "F" OR PERTINENT TAX INFORMATION

## APPLYING FOR AGRICULTURAL USE

IF APPLYING FOR AGRICULTURAL USE: 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 and Taxation, the Internal Revenue Service, or the Agricultural Stabilization and Conservation Service. **I have read and understand the requirements listed on the reverse side of this form.**

Owner Signature	(Date)	Soc. Sec # (required)	Home Phone #	Daytime Phone #
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Owner, Spouse, or agent's Signature	(Date)	Soc. Sec # (required)	Home Phone #	Daytime Phone #
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If agent signed for owner, give relationship and mailing address:

# 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 Regulations 117-1780.2.

In cases in which the real property is committed to more than one use, one use being agricultural use and the other use or uses being unrelated to agriculture the agricultural activity use must comprise the most significant use of the property in order for it to be classified as agricultural real property. (Department of Revenue Regulation 117-1780.2)

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

1. Recreation
2. Hunting Clubs
3. Fishing Clubs
4. Vacant Land (land lying dormant)
5. Any other similar use

## QUALIFICATION REQUIREMENTS

Agricultural real property which is 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 same management system as a qualifying tract
4. Have more than one class of stock

**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 are met:

1. Contiguous to 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 an initial application required pursuant to Section 12-43-220(d)(3) for a non-timberland tract of less than ten acres may claim the property as agricultural real property for each year for the first five years of operation if he earned at least one thousand dollars of gross farm income in at least three of the first five years.
3. If the property has been owned by current 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 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

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 of the South Carolina Code of Laws.

## RETURN THIS APPLICATION NOW

This application must be completed in full and the owners of the property or the owners' agent must apply for the special assessment ratio before the first penalty (January 15) for the payment of taxes for the tax year for which the owner first claims eligibility for special assessment. **Please file early to avoid any delays in processing your application.**

Mail to CLARENDON COUNTY ASSESSOR'S OFFICE If you have any questions concerning this application, phone this office Telephone (803) 435-4423

## KEEP COPY FOR YOUR RECORDS

Return this copy. Keep a copy for your records. Make any necessary corrections such as mailing address, zip code, etc., directly on the front of the application.