

APPLICATION FOR SPECIAL ASSESSMENT AS AGRICULTURAL REAL PROPERTY

Union County Assessor
203 N Herndon Street/
Union SC 29379

—IMPORTANT—
PLEASE FILE THIS APPLICATION BY MAY 1st TO ASSURE YOUR PROPERTY IS LISTED AT THE CORRECT ASSESSMENT RATIO
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
<p>1 PROPERTY OWNER _____ SOCIAL SECURITY NUMBER _____</p> <p>PROPERTY OWNER OR (SPOUSE'S NAME) _____ SOCIAL SECURITY NUMBER _____</p> <p>IF MORE THAN TWO (2) OWNERS, ATTACH A SEPARATE SHEET WITH ABOVE INFORMATION ON EACH OWNER. (ONLY IF APPLYING FOR AGRICULTURAL USE VALUE)</p>		

TAX MAP NUMBER _____ TOTAL NUMBER OF ACRES _____

TIMBERLAND: YES NO NUMBER OF ACRES _____

CROPLAND: YES NO NUMBER OF ACRES _____

IF THIS IS A TIMBERLAND TRACT AND THE SIZE IS LESS THAN 5 ACRES, DO YOU OWN ANY OTHER TIMBERLAND TRACTS WHICH ARE CONTIGUOUS TO OR UNDER THE SAME MANAGEMENT SYSTEM AS THIS TRACT? YES _____ NO _____

DO YOU OWN ANY OTHER NON-TIMBERLAND TRACTS WHICH QUALIFY AS AGRICULTURAL REAL PROPERTY? YES _____ NO _____

DID YOU HAVE GROSS FARM INCOME OF \$1,000 OR MORE? YES _____ NO _____

IS ANY PORTION OF THE ENTIRE TRACT BEING USED FOR OTHER THAN AGRICULTURAL PROFIT? YES _____ NO _____

IF YES, EXPLAIN _____

DID YOU FILE A FARM INCOME TAX RETURN? YES _____ NO _____

IT IS UNLAWFUL FOR A PERSON TO KNOWINGLY AND WILLFULLY MAKE A FALSE STATEMENT ON THIS APPLICATION. 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 1 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.

DATE _____ SIGNATURE OF OWNER OR AGENT _____

**RETURN WHITE COPY
BY MAY 1st, KEEP
YELLOW COPY FOR YOUR
RECORDS.**

Qualifications - 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 at least five 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.

1. The tract is contiguous to another timberland tract of at least five acres.
2. The tract is under the same management system as another qualifying timberland tract.
3. The tract is owned in combination with nontimberland tracts that qualify as agricultural real property.

Nontimberland (crop land) tracts must be at least 10 acres. Tracts of nontimberland less than 10 acres qualify if any of the following are met:

1. Contiguous tracts with identical ownership meet the minimum acreage requirement when added together.
2. The 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 an initial application.
3. 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.

Definition of Agricultural Real Property

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 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 2 (C) and (E) of Act 208.

RETURN THIS APPLICATION NOW

Please file by May 1 to avoid any unnecessary delays in processing your application. If this application is not filed "on or before the first penalty date for taxes due for the first tax year in which the special assessment is claimed" (next January 16), the agricultural classification will be denied for that year.