

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

KERSHAW COUNTY ASSESSOR'S OFFICE
515 WALNUT ST., ROOM 100
CAMDEN, SOUTH CAROLINA 29020
TELEPHONE (803) 425-1523

IMPORTANT: See reverse side for filing qualifications and additional filing instructions

NAME AND ADDRESS OF PROPERTY OWNER	PROPERTY LOCATION AND LEGAL DESCRIPTION	SCHOOL OR TAX DISTRICT
		TAX YEAR

PLACE AN "X" MARK BY THE CLASSIFICATION YOU WISH TO APPLY FOR

LEGAL RESIDENCE ONLY _____ COMPLETE SECTIONS 1,3
 AGRICULTURAL USE VALUE ONLY _____ COMPLETE SECTIONS 2, 3
 LEGAL RESIDENCE AND AGRICULTURAL USE _____ COMPLETE SECTIONS 1, 2, 3

The following forms of identification are required and additional information may be requested, if deemed necessary, according to SC Code of Law 12-43-220. (If married, you and your spouse must provide the following form of identification):

1. South Carolina driver's license (changed to reflect your current address)
2. All motor vehicle registrations (changed to reflect your current address)
3. Utility bill (like electric or water or gas etc.)
4. Voter registration card (if not registered to vote use a 2nd utility bill)

Other Circumstances:

1. A military LES will be required if state of residence is not South Carolina
2. Court documents will be required to prove legal separation or divorce
3. If the property is in a trust, a copy of the trust will be required to determine the beneficiary of the trust.

1 DO YOU OWN THE LAND THE MOBILE HOME IS ON? NO () YES ()

Date Owner Occupied the Property _____

DID YOU RECEIVE LEGAL RESIDENCE ON YOUR PREVIOUS ADDRESS? NO () YES () IF YES, WHAT WAS THE LOCATION OF THAT PROPERTY? _____

HAS THAT PROPERTY BEEN SOLD? NO () YES () IF YES, WHAT WAS THE SALE DATE (month/year)? _____

2 **AGRICULTURAL USE VALUE**

TOTAL NUMBER OF ACRES: _____

TIMBERLAND: YES _____ NO _____ NUMBER OF ACRES _____

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

CROPLAND: YES _____ NO _____ NUMBER OF ACRES _____ LIST CROP TYPE: _____

IF CROPLAND IS LESS THAN 10 ACRES:
 DO YOU OWN ANY OTHER CROPLAND TRACTS CONTIGUOUS TO THIS TRACT THAT MEET THE 10 ACRE MINIMUM REQUIREMENT WHEN ADDED TOGETHER: YES _____ NO _____

DID YOU HAVE GROSS INCOME ON THIS TRACT OF \$1000 OR MORE IN THREE OF THE LAST FIVE YEARS? YES _____ NO _____

HAS THIS 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 _____

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<p>IF APPLYING FOR LEGAL RESIDENCE</p> <p>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. *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 may be required to provide proof of the Assessor. (12-43-220C)(2)(11-V11)</p>	<p>IF APPLYING FOR AGRICULTURAL USE</p> <p>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.</p>
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Owner Signature _____	(Date) _____	Soc. Sec. # (required) _____	Daytime Phone # _____
Owner, Spouse, or agent's Signature _____	(Date) _____	Soc. Sec. # (required) _____	Daytime Phone # _____

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 and where he or she is domiciled. (Department of Revenue Regulation 117-1800.1)

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-occupant's 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:

RIGHT TO APPEAL

If the assessor determines the owner-occupant ineligible, the owner-occupant may appeal the classification as provided in Chapter 60, Title 12 of the South Carolina Code of Laws.

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 117-1780.1

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 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 \$1000 gross farm income in at least three of the past five years or at least two years of the first five years if this is initial application.
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 to be 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 TO APPEAL

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

Failure to file within prescribed time, "Any time before the first penalty date for taxes due for the first tax year for which the assessment is claimed" (before next Jan. 16th), shall constitute abandonment of the owner's rights for this classification for the current tax year, (South Carolina Code of Laws: 12-42-220(c) for legal residence; 12-43-220(d) for Agricultural property). Please file early to avoid any unnecessary delays in processing your application.

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

Mail to **Kershaw County Assessor's Office**

If you have any questions concerning this application, phone this office at

(803) 425-1523