

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

**IMPORTANT : SEE REVERSE SIDE FOR FILING QUALIFICATIONS AND ADDITIONAL FILING INSTRUCTIONS.**

RETURN ADDRESS : \_\_\_\_\_ Phone # : \_\_\_\_\_

BAMBERG COUNTY ASSESSOR

P.O. BOX 511  
BAMBERG SC 29003

FOR OFFICE USE ONLY			
TMS # _____			
DATE MAILED _____	DATE PROCESSED _____		
DATE RECEIVED _____	PROCESSED BY _____		

PLACE AN [X] MARK BY THE CLASSIFICATION YOU WISH TO APPLY FOR. THEN FILL IN THE SECTIONS INDICATED.

Legal Residence (Owner Occupied) - Sections 1,2,4     Agricultural Use - Sections 1,3,4     Legal Residence and Agricultural Use - Sections 1,2,3,4

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

<b>1</b>	Property Owner	Social Security # or Fed. I.D. #
	Second Owner	Social Security # Spouse ? (yes / no)
<b>If more than two (2) owners, attach a separate sheet with above information on each owner.</b>		

<b>2</b>	Date of occupancy : _____	Place of residence on January 1st _____	
	Precinct in which you are registered to vote _____	Do you file a South Carolina Residential state income tax return ?	<input type="checkbox"/> Yes <input type="checkbox"/> No
	Are there any other buildings including apartments or land area rented ? If yes, describe : _____		<input type="checkbox"/> Yes <input type="checkbox"/> No
	Do you or your spouse claim legal residence on another property in SC or another state ? If yes, what county and state ? _____		<input type="checkbox"/> Yes <input type="checkbox"/> No
	If the property is held in a trust, is the property occupied by the income beneficiary of the trust ? If yes, please submit a copy of the trust : _____		<input type="checkbox"/> Yes <input type="checkbox"/> No
	Is the property subject to vacation rentals as provided in Title 27, Chapter 50, Article 2 of the South Carolina Code of Laws for more than 90 days during the year ?		<input type="checkbox"/> Yes <input type="checkbox"/> No

<b>3</b>	Purpose for which the tract of real property is being used :		
	TIMBERLAND <input type="checkbox"/>	Number of Acres : _____	
	IF timberland is less than 5 acres : Do you own any other qualifying timberland or non-timberland tracts adjoining (are contiguous to) tracts which are under the same management system as this tract ?		<input type="checkbox"/> Yes <input type="checkbox"/> No
	CROPLAND <input type="checkbox"/>	Number of Acres : _____	List crop type : _____
	IF cropland is less than 10 acres : Do you own any other cropland tracts which join (are contiguous to) this tract that meet the 10 acre minimum requirement ? Did you have a gross income on this tract of \$1000 or more in three of the last five years ? Has the property been owned by current owner or an "immediate family" member of the current owner for at least TEN YEARS ending January 1, 1994 ? If yes, please list their name : _____		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No
	Is any portion of the entire tract being used for other than agricultural profit ?    If yes, explain : _____		<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you file a farm income tax return ?		<input type="checkbox"/> Yes <input type="checkbox"/> No	

IF APPLYING FOR LEGAL RESIDENCE    (SEE INSTRUCTIONS ON BACK)	IF APPLYING FOR AGRICULTURAL USE    (SEE INSTRUCTIONS ON BACK)
Section 12-43-220(c)(1) of the South Carolina Code of Laws and Department of Revenue Regulation 117-1800.1 requires that the applicant sign the following statement:  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 I do not claim to be a legal resident of a jurisdiction other than South Carolina for any purpose; and (B) that neither I nor any member of my household is residing in, or occupying, any other residence which I or any member of my immediate family has qualified for the special assessment ratio allowed by this section. For purposes of the statement, "A member of my household" means : (1) the owner-occupant's spouse, except when that spouse is legally separated from the owner-occupant; and; (2) any child of the owner-occupant claimed, or eligible to be claimed, as a dependent on the owner-occupant's federal tax return.	Section 12-43-220(d)(3) of the South Carolina Code of Laws requires that the applicant sign the following statement:  UNDER PENALTY OF PERJURY, 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; or I certify that the property which is the subject of this application meets the requirements to qualify as agricultural real property and for the special assessment ratio for certain agricultural real property as of January first of the current tax year.  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 two hundred dollars. (Section 12-43-340 of the South Carolina Code of Laws)
<b>4</b> Owner's Signature	Date : _____
If agent signed for owner Relationship : _____	Phone : (Daytime) _____
Mailing Address : _____	

# 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, and additional dwellings located on the same property and occupied by immediate family members of the owner of interest, are 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. (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. (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 tax return ; (B) copies of South Carolina motor vehicle registration 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.

*Enclose a copy of (at least one) or more of the following for proof of residency :*

1. Valid South Carolina driver's license (if married, need both)
2. Vehicle registration
3. Voter registration
4. SC residential tax return

# 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 Regulation 117-1780.2.

## QUALIFICATION REQUIREMENTS

Agricultural real property which is actually used for such purposes and meets certain size or income restrictions, not including, however, owners or lessees who are individuals or partnerships and 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
4. Have more than one class of stock

**Timberland** Tracts must be five acres or 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 that meets the minimum acreage requirement
2. Under same management system as a qualifying tract that meets the minimum acreage requirement
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 taxable years preceding the year of the application.
3. If a person making an initial application for the first five years earned at least \$1000 gross farm income in at least three of the first five years. If the new owner fails to meet the income requirements in the five year period, the tract is not considered agricultural real property and is subject to the rollback tax.
4. If 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 was classified as agricultural real property for tax year 1994.

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 similar use.

## ROLLBACK PROVISION

If in the tax year in which a change in use of the real property occurs the real property was not valued, assessed, and taxed under this article, then the real property is subject to roll-back taxes for each of the five tax years immediately preceding in which the real property was valued, assessed, and taxed hereunder.

## 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 four percent legal assessment ratio before the first penalty date (January 15) for the payment of taxes for the tax year for which the owner first claims eligibility for the four percent assessment ratio. No further applications are necessary from the current owner while the property for which the initial application was made continues to meet the eligibility requirements. If a change in ownership or use occurs, the owner who had qualified for the special assessment ratio allowed by this section shall notify the assessor of the change in classification within six months of the change. Another application is required by the new owner to qualify for future years at the four percent ratio allowed by this section. (Section 12-43-220(c)and(d) of the South Carolina Code of Laws). Please file by May 1st to avoid any unnecessary delays in processing your application.

## KEEP A COPY

Keep a copy of the original for your records. Make any necessary corrections such as mailing address, zip code, etc. directly on the front of this application. Mail it to the county in which the property resides. If you have any questions concerning this application, please call the Assessor's office. Return address and phone # provided on front top of application.