



# AGRICULTURAL REAL PROPERTY APPLICATION

ABBEVILLE COUNTY ASSESSOR'S OFFICE  
903 W. GREENWOOD ST., SUITE 2200  
ABBEVILLE, SC 29620

TELEPHONE (864) 366-5312, EXT 51 FAX (864) 366-6635

"Heritage With A Future"

TAX MAP NUMBER  TAX YEAR

TAX DISTRICT

PROPERTY LOCATION

## OWNERSHIP INFORMATION

LAST NAME  FIRST NAME  MIDDLE INITIAL

MAILING ADDRESS  CITY  STATE  ZIP CODE

DAYTIME PHONE NUMBER  EMAIL ADDRESS

TOTAL NUMBER OF ACRES  TIMBERLAND ACRES  CROP/PASTURE ACRES

1. Is this property subject to covenants or restrictions which prohibit cutting timber for commercial use? NO  YES

2. Do you own any other qualifying timberland or non timberland adjoining (contiguous) tracts which are under the same management system as this tract? If yes, list all Tax Map Numbers in Section 2a. NO  YES

2a

3. Do you file a farm-income tax return in South Carolina? If yes, please attach a copy of "Schedule F" form. NO  YES

4. Did you have a gross-farm income on this tract of \$1,000 or more in three of the last five years? NO  YES

5. Is any portion of this tract being used for other than agricultural profit? If yes, explain in box 5a. NO  YES

5a

**Timberland tracts must be five (5) 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 a qualifying tract, (2) Under the same management system as a qualifying tract and (3) Owned in combination with non-timberland tracts that qualify as agricultural real property.

**Non-timberland tracts must be ten (10) 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 minimum acreage requirements when added together. (2) Owner earned at least \$1,000 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 current owner of 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.

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 12 of the S.C. Code of Laws. It is unlawful for a person to knowingly and willingly 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 1 of the current tax year. I also authorize the assessor to verify farm income with the D,O,R, Internal Revenue Service or the Agricultural Stabilization and Conservation Service. 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. The owner shall notify the assessor within six months of a change in use.**

OWNER'S SIGNATURE  SOCIAL SECURITY NUMBER  DATE SIGNED  PHONE NUMBER