



COUNTY COUNCIL OF BEAUFORT COUNTY
Office of the Assessor
 Beaufort County Government Robert Smalls Complex
 Post Office Box 1228, Beaufort, South Carolina 29901-1228
 Phone: (843) 255-2400 Website: www.beaufortcountysc.gov

**Agricultural
 Real Property
 Application**
Due January 15th

Parcel ID Number: **R** - - - - - Alternate ID Number: _____

Property Address: _____ Tax Year: _____
 List all agricultural use structures: _____

IDENTIFY THE NUMBER OF ACRES FOR EACH TYPE

Dormant land does not qualify under South Carolina Law.
 Timberland: _____ Type of Timber: _____ Cropland: _____ Type of Crop: _____
 Pasture land: _____ Type of Livestock: _____ Home Site: _____ Wetlands: _____
 Mariculture: Yes No Other: _____

OTHER TIMBERLAND TRACTS OF LAND (IF THIS PARCEL IS LESS THAN 5 ACRES)

The tract of land is under the same management as another qualifying timberland tract.
 List Parcel ID: **R** - - - - - County: _____
 The tract of land is contiguous to another qualifying timberland tract that is at least five acres.
 List Parcel ID: **R** - - - - -
 The tract is owned in combination with non-timberland tracts that qualify as agricultural real property.
 List Parcel ID: **R** - - - - -

NON-TIMBERLAND TRACTS OF LAND AND CROP (IF THIS PARCEL IS LESS THAN 10 ACRES)

The tract of land is contiguous to other tracts that qualify, with identical ownership which, when added together, meet the minimum acreage requirements.
 List Parcel ID: **R** - - - - - County: _____
 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 of the initial application. Proof must be submitted to the Assessor annually.
 Did you file a farm income tax return? Yes No *If qualifying under this consideration and the owner fails to meet the income requirement, the property is subject to rollback tax.*
 The property has been owned by the current owner or an immediate family member of the current owner for at least 10 years ending January 1, 1994, and the property has been continuously classified as agricultural real property since tax year 1994. A member of the immediate family is a person related to the current owner within the third degree of consanguinity.

PENALTY OF PERJURY, FRAUD AND ROLLBACK TAX

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. I understand that if the use is changed on all or any portion of this tract after it has been placed in an agricultural classification, that portion which is changed will be subject to a rollback tax lien.

Owner Name: _____ **Daytime Phone/Cell:** _____
Signature: _____ **SSN:** _____ **Date:** _____
If the owner is a corporation or other legal entity, does the entity have more than ten shareholders? Yes No
An inspection of your property is necessary for qualification. Provide Gate Code: _____

For Office Use Only Initials of Reviewing official _____ Approved _____ Disqualified _____ Date: _____
 Soil Type/ Acres: _____ Soil Type/ Acres: _____ Soil Type/ Acres: _____

Submitting this application does not allow you to delay paying taxes that are billed. Penalties & interest will NOT be waived. You will only be notified if your application is denied.