

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

TM#: _____
Date Mailed: _____
Return By: _____

HAMPTON COUNTY ASSESSOR'S OFFICE

P.O. BOX 652
 HAMPTON, S.C. 29924
 PHONE (803) 943-7507

IMPORTANT: 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

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

- | | |
|---|--|
| <input type="checkbox"/> Legal Residence (Owner Occupied) - Sections 1, 2, 4 | <input type="checkbox"/> Mobile Home (Owner Occupied) - Sections 1, 2, 4 |
| <input type="checkbox"/> Residence (Not Owner Occupied) - Sections 1, 2, 4 | <input type="checkbox"/> Mobile Home (Not Owner Occupied) - Sections 1, 2, 4 |
| <input type="checkbox"/> Agricultural Use (No. of stockholders - 10 or less) - Sections 1, 3, 4 | <input type="checkbox"/> Commercial Property - Sections 1, 4 |
| <input type="checkbox"/> Agricultural Use (No. of stockholders - More than 10) - Sections 1, 3, 4 | <input type="checkbox"/> Vacant Lot - Sections 1, 4 |

1 Property Owner _____ SSN (Last 4 Digits) _____
 Property Owner (or Spouse) _____ SSN (Last 4 Digits) _____
 If more than two (2) owners, attach a separate sheet with above information on each owner. (Only if applying for agricultural use value.)

2 If different from above, what is the correct location of the property listed on this application? _____

 What is the 911 address for the property listed on the application? _____
 Where are your vehicles registered? County _____ State _____
 Where do your children attend School? (Name of School, County and State) _____
 Do you or your spouse claim legal residence on another property in Hampton County? Yes No
 If yes, what is the location? _____
 Do you or your spouse claim legal residence in another County in SC or another State? Yes No
 If Yes, what Is County and State County _____ State _____
 Precinct in which registered to vote _____
 Do you have a SC Drivers License? Yes No
 Do you file income tax returns with the State of South Carolina? Yes No

3 Total number of acres: _____
Timberland: Yes No Number of acres: _____ Swamp Timberland: Yes No No. of acres _____
If timberland is less than 5 acres:
 Do you own any other qualifying timberland or nontimberland adjoining (contiguous) tracts which are 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 which join (are 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 the 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

IF APPLYING FOR LEGAL RESIDENCE
(SEE INSTRUCTIONS ON BACK)

Section 12-43-220(c)(1) of the South Carolina Code of Laws requires that the applicant sign the following statement:
 Under penalty of perjury, I certify that the residence which is the subject of this application is my legal residence and where I am domiciled; and that neither I nor any other member of my household own any other residence in South Carolina which currently receives the owner-occupant four percent assessment ratio.
 "A member of my household" means: (a) the owner-occupant's spouse, except when that spouse is legally separated from the owner-occupant; and (b) any child of the owner-occupant claimed or eligible to be claimed as dependent on the owner-occupant's federal tax return.

Date Mailed _____
 Date Received _____
 Date Processed _____
 Processed By _____
 Qualified Denied

IF APPLYING FOR AGRICULTURAL USE
(SEE INSTRUCTIONS ON BACK)

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, the Internal Revenue Service or the Agricultural Stabilization and Conversation Service.

4 Owner's Signature: _____ Date: _____ Daytime Phone: _____
 If agent signed for owner, give relationship and 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. It shall be the place where he intends to remain permanently for an indefinite time even though he may be temporarily living at another location. (Department of Revenue **Regulation 117-124.6**)

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 the 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-occupants 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 Regulation 117-124.7.

QUALIFICATION 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 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 \$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 initial application.
3. 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.

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 12 of the South Carolina Code of Laws.

RETURN THIS APPLICATION NOW

Failure to file within the 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 right for this classification for the current tax year. (South Carolina Code of Laws: 12-43-220(c) for legal residence; 12-43-220(d) for Agricultural property). Please file by May 1st to avoid any unnecessary delays in processing your application.

KEEP THE YELLOW COPY

Return top (white) copy only. Keep second (yellow) copy for your records. Make any necessary corrections such as mailing address, zip code, etc., directly on the front of this application.

Mail top (white) copy to Hampton County. If you have any questions concerning this application, phone this office at (803) 943-7507