

APPLICATION FOR SPECIAL ASSESSMENT BASED ON LEGAL RESIDENCE AND/OR AGRICULTURAL REAL PROPERTY

Horry County Assessor's Office
1301 2nd Ave, Ste 1C08
Conway, SC 29526

To ensure your application is processed timely
Please File Before May 1st

(843) 915-5040 (Conway)
(843) 915-5043 (M.B.)

TAX YEAR	PIN/TMS #			
NAME & MAILING ADDR OF PROPERTY OWNER	PROPERTY LOCATION & LEGAL DESC	TAX DISTRICT:		
		ACRES:		
1	<p>Place an X mark by the classifications you wish to apply for:</p> <p><input type="checkbox"/> A Legal Residence Only (property owned Dec. 31st previous year) Complete Sections 2 & 6</p> <p><input type="checkbox"/> A-1 Legal Residence Only (property acquired after Dec. 31st previous year) Complete Sections 3 & 6</p> <p><input type="checkbox"/> A-2 If mobile home, show decal number _____ Do you own the land? Yes / No</p> <p><input type="checkbox"/> B Agricultural Use-Value Only Complete Sections 4, 5 & 6</p> <p><input type="checkbox"/> C Legal Residence and Agricultural Use Complete Sections 2, 4, 5 & 6</p>			
2	<p>Place of residence on January first (1st) _____</p> <p>Type of residence: (Single Family) _____ (Duplex) _____ (Townhouse) _____ (Condo) _____ (Separate Parcel as Yard) _____</p> <p>Are there any other buildings, including apartments, or land being used for other than the above owner's legal residence? Yes / No</p> <p>If yes, describe: _____</p> <p>Do you have a South Carolina driver's license (SCDL) and/or ID? Yes _____ No _____</p> <p>Does your spouse have a SCDL and/or ID? Yes _____ No _____</p> <p>If NO, reason: _____</p> <p>Autos Registered/Horry County: Yes _____ No _____</p> <p>Do you file a South Carolina State <u>Resident</u> income tax return? Yes _____ No _____</p> <p>Are you registered to vote in Horry County? Yes _____ No _____</p> <p>REQUIRED: Provide copies of Horry County SC Driver's License or ID for each Owner/Occupant and Vehicle Registrations.</p>			
3	<p>For owners after December 31st of previous year.</p> <p>Previous Owner(s): _____</p> <p>Date occupied by NEW OWNER: _____ Do you have a SCDL? Yes / No Spouse? Yes / No</p> <p>If NO to having a SCDL reason: _____</p> <p>Autos Registered/Horry County: Yes/No _____ Are you registered to vote in Horry County? Yes/No _____</p> <p>Previous address of new owner: _____</p> <p>Was this property qualified for any type of residential exemption? Yes/No _____ Has it been sold? Yes/No _____</p> <p>Are there any other buildings, including apartments or land area, rented? Yes _____ No _____</p> <p>If yes, describe: _____</p> <p>REQUIRED: Provide copies of Horry County SC Driver's License or ID for each Owner/Occupant and Vehicle Registrations.</p>			
4	<p>If a corporation does the corporation:</p> <p>Have more than ten (10) shareholders? Yes _____ No _____</p> <p>Have as a shareholder a person (other than an estate) who in not an individual? Yes _____ No _____</p> <p>Have a non-resident alien as a shareholder? Yes _____ No _____</p> <p>Have more than one class of stock? Yes _____ No _____</p>			
5	<p>Number of Acres: Total _____ Timberland for commercial use _____ Cropland _____ Residence _____</p> <p>Purpose for which this tract is being used: _____</p> <p>Is any portion of the entire tract being used for other than agricultural profit? Yes _____ No _____</p> <p>If yes, describe: _____</p> <p>Check any which apply:</p> <p>Timberland tracts must be at least five (5) acres. Tracts of timberland must be devoted actively to growing trees for commercial use. Tracts of timberland less than five acres qualify if any of the following conditions are met:</p> <p><input type="checkbox"/> 1. The tract is contiguous to another timberland tract with identical ownership of at least five (5) acres. List PIN/TMS #'s: _____</p> <p><input type="checkbox"/> 2. The tract is under the same management system as another qualifying timberland. List PIN/TMS #'s: _____</p> <p><input type="checkbox"/> 3. The tract is owned in combination with non-timberland tracts that qualify as agricultural real property. List PIN/TMS #'s: _____</p> <p>Cropland tracts must be at least ten (10) acres. Tracts of cropland less than 10 acres qualify in any of the following are met:</p> <p><input type="checkbox"/> 1. Contiguous tracts with identical ownership meet the minimum acreage requirement when added together. List PIN/TMS #'s: _____</p> <p><input type="checkbox"/> 2. The person making application earned at least \$1000 gross farm income in at least three of the past five years or at least three of the first five years if this is an initial application. Note: This information must be provided to Assessor upon request.</p> <p><input type="checkbox"/> 3. The property has been owned by current owner or an <u>immediate</u> family member of the current owner for at least ten years ending January 1, 1994, and the property is classified as agricultural real property for tax year 1994. <u>Immediate family member name:</u> _____ <u>Relationship:</u> _____</p>			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;"> <p style="text-align: center;"><u>If Applying for Legal Residence</u></p> <p>Under the penalty of perjury, I certify that I meet the qualifications for the special assessment ratio for a legal resident as of January 1st of the current tax year. Also, I certify that neither I nor any other member of my household have or will apply for the special assessment of any other property.</p> </td> <td style="width: 50%; padding: 5px;"> <p style="text-align: center;"><u>If Applying for Agriculture Use</u></p> <p>Under the penalty of perjury, I certify that the property which is the subject of this application meets the requirements to qualify as agricultural real property as of January 1st of the current tax year. Penalties for falsifying information are explained on the reverse side of this document.</p> </td> </tr> </table>			<p style="text-align: center;"><u>If Applying for Legal Residence</u></p> <p>Under the penalty of perjury, I certify that I meet the qualifications for the special assessment ratio for a legal resident as of January 1st of the current tax year. Also, I certify that neither I nor any other member of my household have or will apply for the special assessment of any other property.</p>	<p style="text-align: center;"><u>If Applying for Agriculture Use</u></p> <p>Under the penalty of perjury, I certify that the property which is the subject of this application meets the requirements to qualify as agricultural real property as of January 1st of the current tax year. Penalties for falsifying information are explained on the reverse side of this document.</p>
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6	<p>Owner/Agent's: Signature: _____ Date: _____ Phone: _____</p> <p>Co-Signature: _____ Date: _____ Phone: _____</p>			
<p>Office use ONLY: Yes _____ No _____ Initial _____ Date: _____</p>				

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. If it shall be the place where he/she intends to remain permanently for an indefinite time even though he/she may temporarily be living at another location, however, the same shall not be made a residence maintained principally for vacation or recreational purposes.

QUALIFICATION REQUIREMENTS

The property must be occupied by the owner prior to December 31st of the tax year and prior to date of application. To include not more than five (5) acres contiguous thereto and be owned totally or in part in fee or by life estate, but shall not include the portion which is not owned and occupied for residential purposes.

S.C. Code of Laws, Section 12-43-220 (c)

"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 other 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."

(iii) For purpose of sub item (ii)(B) of this item, "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 a dependant on the owner-occupant's federal income tax return.

(iv) 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.

If the assessor determines the owner-occupant ineligible, the six percent property tax assessment ratio applies and the owner-occupant may appeal the classification as provided in Chapter 60 of this title.

PENALTIES FOR FALSE STATEMENTS

SECTION 12-37-1130. Penalties for false statements.

If any person shall willfully deliver any statement to the South Carolina Department of Revenue concerning "no situs" property containing a false statement of a material fact, whether it be an owner, shipper, his agent or a storage or warehouseman or his agent, he shall be guilty of a misdemeanor and upon conviction shall be punished by a fine of not less than one hundred dollars nor more than five hundred dollars, or by imprisonment of not less than ten days nor more than six months.

APPLICATION FOR SPECIAL ASSESSMENT AS AGRICULTURAL REAL PROPERTY

DEFINITION OF AGRICULTURAL REAL VALUE

Agricultural real property shall mean any tract of real property which is used to raise, harvest, or store crops raised to breed or manage livestock, or to produce plants, trees, fowl, or animals to man, including the preparation of 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 the 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 also classified, provided no other business for profit is being operated there. The term "agricultural real property" shall not include any presently used as the residence of the owner or others in that the taxation of such property is specifically provided for in Section 1 (C) and (E) of Act 208.

QUALIFICATION REQUIREMENTS

Agricultural real property which is actually used for such agricultural purposes and meets certain size and income restrictions shall be taxed on an assessment equal to (A) four percent of its fair market value for such agricultural purpose customarily for owners or lessees who are individuals or partnerships and certain corporations which do not:

- Have more than ten (10) shareholders.
- Have as a shareholder a person (other than an estate) who is not an individual.
- Have a non-resident alien as a shareholder, and
- Have more than one (1) class of stock.
- six (6) percent of its fair market value for such agricultural purposes (use value) for owners or lessees who are corporations, except for certain corporations specified in (A) above.

ROLLBACK TAXES

It is understood by the 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 rollback taxes. Rollback taxes effect the year of change and the previous five (5) years. A rollback tax is a lien against the property.

RIGHT TO APPEAL

If the assessor determines a property to be ineligible for classification as special assessment property, the property owner may appeal the classification as provided in Chapter 60, Title 12 of the South Carolina Code of Laws.

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. An inspection of your property may be necessary for qualification. **Mail top (white) copy to:**

HORRY COUNTY ASSESSOR'S OFFICE
1301 Second Avenue, Ste 1C08
Conway, SC 29526

If you have any questions concerning this application call: **Conway:** 843-915-5040; **Myrtle Beach:** 843-915-5043
Visit our website at www.horrycounty.org or email assessor@horrycounty.org