

**TAX YEAR:**  
**TAX DISTRICT:**  
**# OF ACRES:**  
**# OF LOTS:**

**BERKELEY COUNTY APPLICATION FOR SPECIAL ASSESSMENT**  
Based on Legal Residence And/Or Agricultural Real Property  
Real Property Services, PO Box 6122, 1003 Hwy 52, Moncks Corner, SC 29461  
(843) 723-3800 EXT 4061, (843) 719-4062 OR (843) 567-3136 EXT 4061  
[www.BerkeleyCountySC.gov](http://www.BerkeleyCountySC.gov)

**TMS:**  
**DECAL:**  
**APPRAISER:**  
**DATE:**

Please mark the applicable classification.

- A. Legal Residence Only (Complete Sections 1, 2, & 4)       B. Mobile Home Legal Residence (Complete Sections 1, 3, & 4)  
 C. Agricultural Use - Value Type Only (Complete Section 5)       D. Legal Residence and Agricultural Use (Complete Sections 1, 2, 3, 4, & 5)

**OWNER NAME & ADDRESS:**

**SITE:**

**CHANGE OF ADDRESS:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SECTION 1 OWNERSHIP**

Property Owner: \_\_\_\_\_ \*SSN or Official US Resident Doc: \_\_\_\_\_

Property Owner: \_\_\_\_\_ \*SSN or Official US Resident Doc: \_\_\_\_\_

**IF MORE THAN TWO(2) OWNERS, ATTACH A SEPARATE SHEET WITH ABOVE INFORMATION ON EACH OWNER**

In compliance with the Federal Privacy Act of 1974, Public Law 93-579, the disclosure of an individual's Social Security Number on the form is mandatory.

**SECTION 2 RESIDENTIAL      Signature required. Please sign below.      (Legal Residence definition is on the other side)**

Do you occupy this property as your legal residence? Yes \_\_\_ No \_\_\_      Are you purchasing this property under a Contract of Sale? Yes \_\_\_ No \_\_\_  
If yes, please give the recorded Book \_\_\_\_\_ Page \_\_\_\_\_

What was your previous address? \_\_\_\_\_

Do you still own your previous residence? Yes \_\_\_ No \_\_\_      If no, give the month and year sold: \_\_\_\_\_

Did you receive legal residence (4%) or Homestead or any type of residential relief on your previous address? Yes \_\_\_ No \_\_\_

Are there other buildings, including apartments, or land rented or used for other than the above owner's legal residence? Yes \_\_\_ No \_\_\_

If yes, describe: (Use extra sheet if necessary) \_\_\_\_\_

**SECTION 3 MOBILE HOME      Signature required. Please sign below.**

Is this mobile home your legal residence? Yes \_\_\_ No \_\_\_      Date Purchased: \_\_\_\_\_      Date Occupied: \_\_\_\_\_      Decal: \_\_\_\_\_

Do you still own your previous legal residence? Yes \_\_\_ No \_\_\_      Previous Address: \_\_\_\_\_

Do you own the land that this mobile home is on? Yes \_\_\_ No \_\_\_      If no, who owns the land? \_\_\_\_\_

**SECTION 4 PROOF OF RESIDENCE      APPLICATIONS WITHOUT PROOF WILL NOT QUALIFY.**

● **MANDATORY FOR ALL OWNERS:** Copy of SSN Card or Official US Resident Document. NOTE: Please do not send originals.  
(US Passport, US Permanent Resident Card, Alien Registration Card or Foreign Passport with Visa stamp)

● **TWO ADDITIONAL PROOFS REQUIRED FOR THE OWNER WHO LIVES IN THIS HOME.**

Copy of Income Tax Return for \_\_\_\_\_ Year/s (IRS 1040 Form- both pages).

Copy of Voter's Registration Card with correct address and issue dates applying for.

Copy of Vehicle Registration with year and correct address and issue dates applying for.

Copy of Military LES with Zip Code of Duty Station assigned.

Letter of Connect (not a bill) from utility company.

**\*The appraiser may need additional proof if necessary.**

**Section 2& 3 Legal Residence Certification**

"Under the penalty of perjury, I certify that: (A) the residence which is subject to 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."

**Required Owner or Agent's Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_ **Phone:** \_\_\_\_\_

**Required Owner or Agent's Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_ **Phone:** \_\_\_\_\_

**SECTION 5 AGRICULTURE      (COMPLETE BACK OF PAGE)**

## SECTION 5 AGRICULTURE

Signature required. Please sign below. Check all that apply. TMS \_\_\_\_\_

**Definition:** Agriculture real property shall mean any tract of real property which is used to raise, harvest, or store crops raised, 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 also 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 2 (C) and (E) of Act 208 (DOR 117-124-7).

**Is any portion of the entire tract being used for other than agricultural use? Yes \_\_\_ No \_\_\_**

*Portions of the property used for anything other than agricultural use will be assessed and appraised accordingly.*

**Number of Acres:** Timberland \_\_\_\_\_ Commercial \_\_\_\_\_ Residence \_\_\_\_\_ Non-timberland (Crops) \_\_\_\_\_ Other \_\_\_\_\_

**Timberland:** 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 may qualify if the tract is contiguous to another timberland tract with identical ownership and is at least five acres.*

*If timberland is less than 5 acres: Do you own any other qualifying timberland or qualifying non-timberland tracts which are contiguous to or under the same management system as this tract? Yes \_\_\_ No \_\_\_ If yes, TMS# \_\_\_\_\_*

**Commercial:** *If owned by a corporation, does the corporation: Have more than ten shareholders? Yes \_\_\_ No \_\_\_*

*Have as a shareholder a person (other than an estate) who is not an individual? Yes \_\_\_ No \_\_\_*

*Have a nonresident alien as a shareholder? Yes \_\_\_ No \_\_\_ Is any portion of this tract being used for other than agricultural profit? Yes \_\_\_ No \_\_\_*

**Non-timberland (Crops):** *List type of Crop: \_\_\_\_\_* Non-timberland tracts must be at least ten (10) acres

*Did you file a farm income tax return? Yes \_\_\_ No \_\_\_ Do you own any other crop-land tracts contiguous to this tract that meet the 10 acre minimum requirement when added together? Yes \_\_\_ No \_\_\_ If yes, TMS# \_\_\_\_\_*

*The owner earned at least \$1,000 gross farm income in at least three of the past five years if this is an initial application. Yes \_\_\_ No \_\_\_*

**Other:** *List what land is used for: \_\_\_\_\_*

### Section 5 Agriculture Certification:

If Applying for Agricultural Use: 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 and Taxation, the Internal Revenue Service or the Agricultural Stabilization and Conservation Service.

**Required Owner or Agent's Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_ **Phone:** \_\_\_\_\_

## 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 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 temporarily be living at another location. (DOR 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. (12-43-220 (c)(1))*

*42 U.S.C. 405(c)(2)(c)(i) allows a State (or political subdivision thereof) to utilize an individual's Social Security number in connection with the administration of any tax. South Carolina Code of Regulations number 117-1800.1 provides that any person applying for the 4% legal residence assessment ratio must include owner's name(s) and Social Security number (3) on the application for special assessment as legal residence.*

### 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. (12-43-220 (c)(1))*

*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 term. (12-43-220(c)(2)(i)).*

## ROLL-BACK TAXES (S.C. CODE 12-43-220 (d) (4))

*When real property which is in agricultural use and is being valued, assessed and taxed under the provisions of this article, is applied to a use other than agricultural, it shall be subject to additional taxes, hereinafter referred to as roll-back taxes, in an amount equal to the difference, if any, between the taxes paid or payable on the basis of the valuation and the assessment authorized hereunder and the taxes that would have been paid or payable had the real property been valued, assessed and taxed as other real property in the taxing district, in the current tax year (the year of change in use) and each of the five tax years immediately preceding in which the real property was valued, assessed and taxed as herein provided.*

## RETURN THIS APPLICATION NOW

FAILURE TO FILE WITHIN THE PRESCRIBED TIME, "TIME BEFORE THE FIRST PENALTY DATE FOR TAXES DUE FOR THE FIRST TAX YEAR FOR WHICH THE ASSESSMENT IS CLAIMED" (BEFORE NEXT JAN 16<sup>TH</sup>) SHALL CONSTITUTE ABANDONMENT OF THE OWNER'S RIGHT FOR THIS CLASSIFICATION FOR THE CURRENT TAX YEAR.

(SEC 23, ACT 361 OF 1992 FOR LEGAL RESIDENCE; SEC 3, ACT 920 OF 1994 FOR AGRICULTURE USE VALUE.)

Revised 9/29/10, 6/08/11