

## Agricultural Use

SC Law provides for a substantial tax break on agricultural real property that is actually used for a bona fide agricultural use. There are two parts to this benefit. First, if qualified, the property's taxable value is based on "Use Value", which is almost always considerably less than the property's "Market Value". The "Use Value" is based on the productive capability of the soil type or types in the property. Second, the assessed value is either 4% or 6% of the "Use Value". This is determined by the ownership of the property. To qualify as agricultural real property, real property must be "actually used for agricultural purposes." SC Code §12-43-220(d). See also SC Commission Decision 92-77. This means that the property must be currently used for bona fide agricultural purposes. Intended or future use is not determinative. 27 SC Code Regs. 117-1780.1; SC Commission Decision 92-77.

The owner must file an application (see [Forms and Documents on Assessor Page](#) for an application) with the County Assessor. Once the initial application is filed and approved, it will automatically be renewed each year until there is a change in the property use/or a change in title. Should there be a change in use or owner, an Assessment Notice will be mailed to the owner's last known address indicating that the value has been changed from "Use Value to Market Value". It is the owner's responsibility to apply (or reapply) and to make sure applications are timely filed to avoid any unnecessary delays in processing your application. If this application is not filed "on or before the first penalty date for taxes due for the first tax year in which the special assessment is claimed" (next January 16), the agricultural classification will be denied for that year.

There are two classifications: Timberland (at least five acres of trees on one parcel) and Non-timberland (at least ten acres of crops, includes pasture)

See application for more information.

NOTE: See next section on Roll Back Taxes to explain how up to five years taxes may apply when agricultural real property use class is changed to a new use such as subdivision or commercial use.