

## Session 109 - (1991-1992)

### H 3184 General Bill, By Kirsh

A Bill to amend the Code of Laws of South Carolina, 1976, by adding Section 12-43-232 so as to provide that real property does not qualify as agricultural real property unless the tract is five acres or more in the case of Timberland and ten acres or more for other than Timberland, to provide that the ten acre requirement does not apply if there is at least one thousand dollars of gross farm income for at least three of the five taxable years preceding the application for agricultural use, to make new owners of less than ten acres eligible for agricultural use subject to the rollback tax if they fail to meet the same income requirements in the first five years of operation, to authorize the assessor to obtain tax information and the agriculture stabilization and conservation service farm identification number to verify applications, to provide that land idle under land retirement programs qualifies for agricultural use if otherwise eligible, to provide that in the case of lease operations, the lessor or lessee shall meet the requirements, and to require applicants for agricultural use or the special assessment ratio for certain agriculture operations to certify that the property meets the applicable requirements; to amend the 1976 Code by adding Section 12-43-340 so as to make it unlawful to make a false statement on an application for agricultural use and the special assessment ratio for certain agriculture operations and provide a penalty; and to exempt from the rollback tax landowners made ineligible for agricultural use by the provisions of this Act.

**01/09/91 House Introduced and read first time HJ-10**

**01/09/91 House Referred to Committee on Ways and Means HJ-11**