

Thurman Kevin Adams

713 Seven Oaks Lane

Columbia, S.C. 29210

[kevinadams@sc.rr.com](mailto:kevinadams@sc.rr.com)

803-730-9004

Administrative Law Court

December 17, 2013

Edgar A Brown Building

1205 Pendleton St. , Ste 224

Columbia, S.C. 29211-1667

RE: Appeal Board of Assessment Appeals Hearing case #2011-43 Agricultural Use/ TM# R01316-01-26

Dear Sir or Madam,

I would like to appeal the decision made by The Richland County Board of Assessment Appeals dated November 18<sup>th</sup>, 2013.

I firmly believe that I have followed the letter of the law in acquiring agricultural use status on this property following the instructions of David Adams, Richland County Treasurer, as well as Dwight Jackson, of The Richland County Assessor's office.

The law seems pretty clear to me on the criteria that has to be met to qualify for agricultural use and I feel that this has been proven yet still denied after the fact that it was initially approved. I feel that I have gone above and beyond the requirements and respectfully request that this case be heard to render a judgement based on S.C State Law.

Respectfully,



Thurman Kevin Adams

enclosures

Written Appeal of Proposed Assessment

Thurman Kevin Adams & Vickie Cromer Bost

713 Seven Oaks Lane

Columbia, SC 29210-0000

803-730-9004

Tax payer id, ssn 250-80-1820

Appeal for tax period 2011 & 2012

Appealing removal of Agricultural use

Map –Block 0136-10-26

The property located at 311 Rucker Rd, Chapin, SC is used as agricultural property. Operated under "Paradise Palms" Federal tax ID number 46-3391830. This property is used for agricultural purposes and falls under a land management plan with two other land tracts in Newberry County totaling around 165 acres. This was filed with your office under the direction of a Richland County assessor as well as the county treasurer and was approved accordingly. This was filed in accordance with section 213 of South Carolina Property Tax statutes. There are presently over 300 Palm trees on the property of six different varieties. I have since added many other species of Hosta's intended to be sold to area nurseries as they become mature and can be split into commercially viable plants. There is irrigation used to maintain the quality of the trees and to insure their survival and they are checked on regularly.

SC Code 12-43-220(d) grants a special agricultural use value for real property which is "*actually used* for agricultural purposes." See also SC C.D. #92-77. Hence, an agricultural use value classification is dependent upon how the property is currently being used. Intended use or future use is not determinative.

The fair market value of agricultural use real property determined for the 1991 tax year is effective for all subsequent years. SC Code 12-43-220(d)(2)(B)(i).

**§ 213.02. Definition of Agricultural Real Property.** SC Code 12-43-230(a) defines agricultural real property as " ...any tract of real property which is used to raise, harvest or store crops, 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...." SC Code 12-43-220(d)(5) provides that notwithstanding any other provision of law, agricultural real property.

Regs. 117-114 further defines agricultural real property, and provides in part:

- A. In no event shall real property be classified as agricultural real property when such property is not used for bona fide agricultural purposes. Real property is not used for agricultural purposes unless the owner or lessee thereof has, in good faith, committed the property to that use. Real property which is ostensibly used for agricultural purposes, but which is in reality used for other purposes, is not agricultural real property. The agricultural use of the property must be genuine in nature as opposed to sham or deception. The following factors shall be considered by county assessors in determining whether the tract in question is bona fide agricultural real property: (1) The nature of the terrain; (2) The density of the marketable product (timber, etc.) on the land; (3) The past usage of the land; (4) The economic merchantability of the agricultural product; (5) The use (or lack of use) of recognized care, cultivation, harvesting and like practices applicable to the product involved, and any implemented plans; and (6) The business or occupation of the landowner or lessee, however, the fact that the tract may have been purchased for investment purposes does not disqualify it if actually used for agricultural purposes.

**§ 213.03. Additional Requirements for Classification as Agricultural Real Property.** SC Code 12-43-232 has been added to provide additional requirements which must be met in order for real property to qualify as agricultural real property. The requirements are as follows:

- A. *Timberland*: If the tract is used to grow timber, the tract must be 5 acres or more. Tracts of timberland of less than 5 acres qualify if they are contiguous to, or are under the same management system as, a tract of timberland which meets the minimum acreage requirement. Tracts of timberland of less than 5 acres are eligible to be agricultural real property if they are owned in combination with other tracts of agricultural real property which are not timberland but qualify as agricultural real property. Tracts of timberland must be devoted actively to growing trees for commercial use.
- B. *Christmas Trees*: A tract devoted to growing Christmas trees must be 5 acres or more. If the tract is less than 5 acres, it will qualify as agricultural real property if at least \$1,000 of gross farm income was reported for at least three of the last five years.
- C. *Acreage*: All other tracts must be at least 10 acres or more. Tracts of less than 10 acres that are contiguous to other tracts which, when combined total at least 10 acres, qualify as agricultural real property. Tracts which do not meet this requirement will qualify if at least \$1,000 of gross farm income was reported for at least three of the last five taxable years.

1. *Income:* A new owner will satisfy this requirement if he earns at least \$1,000 of gross farm income in at least three of the first five years. If the new owner fails this requirement, the tract is not considered agricultural real property and is subject to the rollback tax.

According to the Tax Laws presented above the stated property does qualify as legitimate Agricultural use. I have cultivated half of the property for the growth of Hosta's and other plants intended for commercial use. The other half is underway for preparation of the propagation of Palm trees which are getting mature enough now to come out of the growing pots and to be planted in the ground. Since ambient lake temperature keeps the property in a somewhat semi-tropical climate it provides an ideal habitat for growing some varieties not suitable for other tracts in this area.

The income requirements for Agricultural use will be met for the 2012 tax year which is quite an accomplishment of the second year of farming Palms.

I feel that with all the facts of this case I am in full compliance with the terms and laws set forth to be qualified as Agricultural property and ask that you kindly make changes and repeal your former denial of Ag use. Furthermore if I do decide to build there in the next few years your office will get fully reimbursed in Rollback taxes should I request a change to residential.

Thank You in advance,

Thurman K. Adams

**South Carolina**

**Forest Stewardship**

**Land Management Plan**

Thurman K. Adams, Vickie C Bost,  
Cindy C. Wilkes  
Landowners

Newberry and Richland Counties

December 2011

**Location:** This property contains one tract of 99.00 acres, a second tract of 57.00 acres, and a third tract of .88 acres. The property is located in the county of Newberry, state of South Carolina in former school districts no. 33 and 55, containing 57.00 acres more or less and being part of the property devised to Cindy C. Wilkes, and Vickie C. Bost from the estate of Margaret B. Cromer. Recorded in Deed book 315 at page 62. Tax map number 692-2.

The second tract containing 99.00 acres more or less is located in the county of Newberry, state of South Carolina in former school districts no. 33 and 55, containing 99.00 acres more or less and being part of the property devised to Cindy C. Wilkes, and Vickie C. Bost from the estate of Margaret B. Cromer. Recorded in Deed book 315 at page 62. Tax map number 568-16

The third tract contains .88 acres more or less and is located in the county of Richland, state of South Carolina. This property is identical to property designated as lot 37 on a plat prepared for Erma C Johnson dated 1/11/99 and recorded in the office of RMC for Richland County on July 21, 1999 in book 328 at page 611. Tax map number 01316-01-26

**Management objectives:** The primary objective is timber production. The secondary objective is to create and maintain a good deer and turkey habitat. Tertiary objective is raising Sago Palms for wholesale to nurseries.

**Summary of Management Strategies:** The owners use an agent to intensively manage for timber production. The land is also used for hunting and fishing. The timber rotation is 35 – 40 years for improved loblolly pine and 5 – 10 years for Sago Palms (Cycas revoluta). Hardwoods will be selectively cut during pine harvests.

**Wildlife Management Summary:** These areas presently provide adequate habitat for deer and turkeys. There is a good stand diversity with hardwoods providing adequate wildlife mast and hardwoods in the Streamside management zone provide needed food production for wildlife.

**Soil and Water:** Tract located on a perennial stream. Main soil type is Cecil Clay Loam with less than 20% of land containing Enon Sandy Loam and Wilkes Sandy Loam. Practices will include leaving and 30-50 foot band of hardwoods along all streams, ponds, and lakes.

## **Specific Stand Management Objectives**

**Stand #1. 99 acres.** In 1999 70 acres were clear cut and replanted with loblolly pines. 29 acres were left in hardwoods.

**Stand #2 57 acres.** In 2011 this tract was split in to 4 separate growth cells. Cell #1 14.8 acres and cell #2 6.5 acres were thinned to achieve maximum growth. Cells # 3 and # 4 are currently being treated to curb rapid growth of Wisteria which is hindering timber growth.

**Stand #3 .88 acres.** In 1999 this tract was cut from original plat and was selectively cut. Part was left as it originally stood and part was cleared. The cleared area is to be prepped and prepared for growth of Sago Palms which will be planted in spring of 2012.

## **Timeline of Treatments**

- 2011-2022 Continue treatment of wisteria on tract #2
- 2012 Site prep and planting of Sago Palms
- 2013 Possible of thinning more on tract #2 to optimize growth of loblolly timber.
- Monitor tact #1 and thin according to objectives for maximum growth efforts.



THE STATE OF SOUTH CAROLINA  
Court of Appeals

APPEAL FROM THURMAN KEVIN ADAMS

RECEIVED  
2013 DEC 18 PM 2:42  
RICHLAND COUNTY  
ASSESSOR'S OFFICE

Richland County Board of Appeals, .....Appellant (or Respondent),

RECORD ON APPEAL

Thurman Kevin Adams  
713 Seven Oaks Lane  
Columbia, SC 29210  
(803) 730-9004  
Appellant

THE STATE OF SOUTH CAROLINA  
In the Court of Appeals

APPEAL FROM THE ADMINISTRATIVE LAW COURT

Administrative Law Judge

RECEIVED  
DEC 18 2013  
SC Court of Appeals

Case No. 2011-43 Agricultural Use / TM# RP1316-01-26 as designated by Richland County  
Assessor's Office

Richland County Assessors Office, Respondent,

v.

Thurman Kevin Adams, Appellant.

BRIEF OF APPELLANT



# The South Carolina Court of Appeals

Kevin Adams

12/18/2013

## RECEIPT #70711

**Fee Type:** Case Initiation Fee  
**Amount:** \$100.00  
**Payment Type:** Check  
**Reference No:** 7154  
**Check/Money Order Date:** 12/18/2013  
**Comments:**

**RECEIVED**  
DEC 18 2013  
**SC Court of Appeals**