

March 17, 2023

John Hansley,
Real Property Services
Greenville County, S.C.

Dear Mr. Hansley,

When our Historical Society received a donation of the Spring Park property in 2021, we were not aware that there was an agricultural special assessment on the property, and this was not communicated to us by the attorney when the property was transferred to us. No use of the property has changed in any way since we acquired the property from the previous owner, except the owner no longer occupies the residence, which is being renovated.

We are registered as a tax exempt 501 c (3) organization, and assumed at the time that the tax exempt status for our organization would naturally extend to include this donation. However, after receiving our tax notice for the past year, we have been in communication with Brook Dunn of the SC Dept of Revenue and provided all the requested information to include this property under our tax exempt status. After waiting and finally inquiring again this week, we received notice just yesterday that more research on their end is necessary for that to be completed. Our records show that we sent them information on the five structures on the property, the house—to become a historic house museum; a covered car shed; a storage shed in the back, and the two income producing properties: a duplex apartment and a frame structure that is leased for a business office. (We can provide copies of these agreements.)

Since this is taking so long, we would like to please back-request to reinstate the agricultural special assessment until our tax-exempt status comes through.

A handwritten signature in cursive script that reads "Rosemary A. Bomar". The signature is written in black ink and is positioned above the printed name.

Rosemary Bomar,

President Travelers Rest Historical Society

March 16, 2023

Don Chai, Assessor
Greenville County SC Real Property Services
301 University Ridge, Ste 1000
Greenville SC 29601
via email: dchai@greenvillecounty.org

REF: Spring Park Inn, 301 Old Buncombe Rd, Travelers Rest SC
Map: 0486 00 01 023 00

Dear Mr. Chai,

I am writing to you in my capacity as President of the Travelers Rest Historical Society to provide an update on the status of the Society's pending application for property tax exemption for the historic Spring Park Inn and adjoining Spring Park in Travelers Rest.

The Spring Park Inn is one of the oldest intact structures in Greenville County (ca 1820s) and of great historic and cultural significance. The Spring Park Inn and grounds were gifted to the Travelers Rest Historical Society, a non-profit 501 c 3 charitable organization, by the late Nell Anderson Gibson in 2021 through a trust she established. Following the specifications of Mrs. Gibson, the Spring Park Inn has undergone a two-year full restoration to be operated as a Historic House Museum open to the public for docent tours, education programs, and cultural/community events, in keeping with the mission of the Travelers Rest Historical Society. The Society also is the owner of the surrounding property, which will become a park open to the public as Mrs. Gibson specified. In collaboration with Upstate Forever, the entire property is under a permanent conservation easement.

Since November 8, 2022, the Society has been working with Ms. Brooke Dull at the South Carolina Department of Revenue (SCDOR) Government Services/Exempt Property Division to answer SCDOR questions about our application for property tax exemption. This process has taken more than 4 months, and we learned Wednesday, March 15, that more research is necessary by SCDOR before they can complete our application.

Given that we have just learned of this delay, I wanted to notify your office that we know there is an outstanding property tax bill on the property, but we are unable to move forward until SCDOR completes its work. The property has two small buildings that are income-producing (a duplex apartment and an office building temporarily leased until the park property is ready for public use), with the net income used to maintain and operate the Spring Park Inn for charitable purposes. With our full cooperation, SCDOR is determining what percentage of the property that these buildings occupy.

Thank you. If you have any questions, please contact me at 864-320-6359 (rosemarybomar@gmail.com). You also may contact our Society Board members who have been working with Ms. Dull throughout the process: Mark Garrison at 864-569-9756 (markgarrison33@yahoo.com) and Sandra Kidd at 404-435-5512 (skkidd@bellsouth.net).

Rosemary Bomar
President, Travelers Rest Historical Society



AGRICULTURAL SPECIAL ASSESSMENT APPLICATION

Greenville County Real Property Services
Suite 1000, 301 University Ridge
Greenville, SC 29601-3654
Telephone (864) 467-7300

**DO NOT FAX
THIS FORM**

**DEADLINE TO FILE
JANUARY 15**

Owner Name and Address TRAVELERS REST HISTORICAL SOCI	Property Location and Legal Description Map # 0486000102300 Acreage 19.800 Area 007
PO BOX 412	Legal Desc NONE Dist 366
TRAVELERS REST, SC 29690	Location 301 OLD BUNCOMBE RD Year 2022

Please note: You must file a separate application for each qualifying parcel of land.

Plats recorded for acreage changes will not be effective until the following tax year.

1. Identify the number of acres in:

Crop Land _____	Type of Crops _____
Timberland <u>7.5</u>	Date (last/to be) harvested _____
Pasture <u>And grass 9.0</u>	Type(s) of animals raised _____
Homesite* <u>2</u>	*To include all cleared area used for yard

Dormant land, except that which is part of a crop rotation system DOES NOT QUALIFY for agricultural special assessment.

- Please list all buildings or mobile homes on the property house, covered shed, storage shed, duplex apt., frame office bldg. w/ parking area
- Is any part of the entire tract used for profit other than agricultural profit? Yes No
If yes explain duplex apt.; frame office bldg.
- If this is a timber tract and size is less than 5 acres, do you own any other timberland tracts which are adjoining and are under the same management plan as this tract? Yes No
If yes list parcel numbers _____
- Do you own any other crop or pasture tracts that qualify as agricultural real property? Yes No
If yes list parcel numbers _____
- Are there any buildings or mobile homes used to provide free housing for farm personnel? Yes No
- Are there any buildings or mobile homes used only for farming office facilities? Yes No
- If the owner is 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 non-resident alien as a shareholder Yes No
Have more than one class of stock Yes No
- Did you have a gross farm income of \$1,000 or more per parcel? **Proof of Income is required** Yes No
- Did you file a farm income tax return? **If yes, attach a copy of Schedule F** Yes No
- Attach copies of all relevant Agricultural Stabilization and Conservation Service Farm Identification Numbers.**

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 that is the subject of this application meets the requirements to qualify as agricultural real property. I also authorize the assessor to verify farm income with the Department of Revenue and Taxation and the Internal Revenue Service or the Agricultural Stabilization and Conservation Service.

REQUIRED Owner's Signature <u>Rosemary Bonar, president, Travelers Rest Historical Society</u> Fed. Tax ID # _____ SSN _____ Home Phone _____	REQUIRED Spouse's Signature _____ SSN _____ Home Phone _____
Date <u>3/16/2023</u> Work Phone _____	Date _____ Work Phone _____

Office Use Only: Process Code 47 48 Initials _____ Date _____