



LEGAL RESIDENCE (4%) EXEMPTION APPLICATION

This Application is for the current year only, **REFUNDS REQUIRE A DIFFERENT FORM**

DO NOT FAX, DO NOT EMAIL.
MAIL ORIGINAL APPLICATION
OR HAND DELIVER TO:

CHARLESTON COUNTY ASSESSOR'S OFFICE
3875 FABER PLACE DRIVE, SUITE 100
N CHARLESTON, SC 29405-8547

NAME & CURRENT MAILING ADDRESS OF OWNER	PROPERTY TYPE
	DUPLEX/TRIPLEX _____ <input type="checkbox"/> Yes <input type="checkbox"/> No
	MULTIPLE DWELLINGS ON LOT _____ <input type="checkbox"/> Yes <input type="checkbox"/> No
	MOBILE HOME _____ <input type="checkbox"/> Yes <input type="checkbox"/> No
	If YES : Decal # _____
	PARCEL USED AS YARD _____ <input type="checkbox"/> Yes <input type="checkbox"/> No
	# ACRES _____ Assoc. LR PIN _____

CALL 843-958-4100 IF YOU HAVE ANY QUESTIONS ABOUT THE REQUIREMENTS - YOU WILL BE NOTIFIED IN WRITING IF YOUR APPLICATION IS DENIED

YOU **MUST** ANSWER **ALL** QUESTIONS ON THIS APPLICATION AND PROVIDE **ALL** REQUIRED INFORMATION. ADDITIONAL INFORMATION ON BACK.

1. ADDRESS of owner-occupant's primary legal residence: _____
2. Date owner-occupant(s) began to occupy the property: _____
3. Is the property held in a trust? If **YES**: attach copy of **ENTIRE** trust and any related documents. ☐ Yes ☐ No
If **YES**: is the property occupied by a current income beneficiary of the trust? (name) _____ ☐ Yes ☐ No
4. Is the property owned by a single member Limited Liability Corporation (LLC)? ☐ Yes ☐ No
If **YES**: provide operating agreement or other document(s) such as Form 8832 showing the applicant is the single member
5. Was/Is the entire property rented for any period of time during the year? If **YES**: number of days rented? _____ ☐ Yes ☐ No
6. Was/Is any part of the property (commercial, apartment, lot, mobile home, etc) rented OR used/claimed for business purposes? ☐ Yes ☐ No
Sqft: _____%: _____ Describe use (attach extra sheet if needed) _____
7. Do you operate a B&B (such as Airbnb) out of the property? If **YES**: # days rented _____ # bedrooms rented _____ ☐ Yes ☐ No
8. Please check appropriate box: A) Married ☐ B) Widowed ☐ C) Legally separated ☐ D) Divorced ☐ E) Never Married ☐
Copy of court ordered separate support & maintenance agreement or divorce decree is required if separated or divorced.
9. Address of your **PREVIOUS** residence. (Street, City, County, State, Country) _____
10. Did you own your previous residence? If **YES**: Has it been sold? If **YES**: Date sold: _____ ☐ Yes ☐ No
If **NOT** sold - is that property qualified for 4% or for any other type of exemption, discount or credit, etc.? ☐ Yes ☐ No
The previous taxing jurisdiction **MUST** provide a letter stating exemption was removed.
11. Do you, your spouse, or any member of your household* own another residence(s) in the United States or in another country? ☐ Yes ☐ No
If **YES**: List **ALL** addresses showing City, County, State, Country (attach separate sheet)
12. Are you, your spouse or any member of your household* a foreign national? ☐ Yes ☐ No
13. Do you, your spouse or any member of your household* claim to be a resident of any other jurisdiction for any purpose? ☐ Yes ☐ No
If **YES**: attach explanation (and include City, County, State or Country)
14. If owner is 100% disabled military veteran, will a tax exemption application be filed with SC Dept of Revenue? ☐ Yes ☐ No

REQUIRED DOCUMENTS FOR ALL OWNER OCCUPANTS AND SPOUSE. (See back for more instructions and requirements for active-duty military)

_____ SC DRIVERS LICENSE/SC ID CARD WITH CURRENT ADDRESS	_____ FEDERAL 1040 TAX RETURN W/ SCHED. 1, C, E & FORM 8829 (if applicable)
_____ SC VEHICLE REGISTRATION WITH CURRENT ADDRESS (Company car; provide that registration)	_____ STATE INCOME TAX RETURNS – ALL STATES FILED WITH MOST RECENT RETURNS (Redact State and Federal Income forms per example on back of this form)
_____ SC VOTER REGISTRATION CARDS WITH CURRENT ADDRESS	_____ PERMANENT RESIDENT CARD or Form I-485 (if applicable)
_____ DIVORCE DECREE OR LEGAL SEPARATION PAPER (if applicable)	_____ OTHER DOCUMENTS AS INDICATED ON APPLICATION OR INSTRUCTIONS ON BACK

If any required proof or information is missing, the application will not be processed. Other proof or information may be required. If so, you will be contacted.

SC Code 12-43-220(c): "The owner or his agent *shall* provide *all* information required in the application, and shall certify to the following statement: 'Under penalty of perjury I certify that: (A) the residence which is the subject of this application is my legal residence and where I am domiciled at the time of this application and that neither I, nor any member of my household*, claim to be a legal resident of a jurisdiction other than South Carolina for any purpose; and (B) that neither I, nor a member of my household*, claim the special assessment ratio allowed by this section on another residence.' If a person signs the certification and obtains the four percent assessment ratio, and is thereafter found not eligible, or thereafter loses eligibility and *fails to notify the Assessor within six months, a penalty is imposed...*"

*member of my household is defined on the back of this application. Penalty section is also on back.

BY THE SIGNING OF THIS APPLICATION I AGREE THAT I HAVE READ AND UNDERSTAND THE ABOVE STATEMENT AND FOLLOWED THE INSTRUCTIONS ON THE BACK

REQUIRED SIGNATURE – Owner-Occupant's Signature

Signature: _____ Date: _____

Print Name Legibly: _____

SSN: _____

Phone # _____ Phone # _____

REQUIRED SIGNATURE: ☐ Spouse (spouse **MUST** sign if applicant is married and not separated – even if spouse is NOT an owner)

OR ☐ Co-Owner **IF** occupant of property

Signature: _____ Date: _____

Print Name Legibly: _____

SSN: _____ Phone: _____

For office use only: Approved: ☐ Yes ☐ No By: _____

PIN# _____

FILING THIS APPLICATION DOES NOT ALLOW YOU TO DELAY PAYING TAXES THAT HAVE BEEN BILLED.

TAXES ARE DUE BY THE DATE ON THE BILL (USUALLY JANUARY 15TH) - PENALTIES AND INTEREST CANNOT BE WAIVED IF THE PAYMENT IS LATE.

LR APP. Revised June 3, 2025

IF YOU HAVE **ANY QUESTIONS** ABOUT THIS APPLICATION, REQUIRED DOCUMENTS, OR QUALIFICATIONS FOR THE LEGAL RESIDENCE EXEMPTION
CALL THE **ASSESSOR'S OFFICE** AT **843-958-4100**
OTHER COUNTY OFFICES WILL NOT BE ABLE TO PROVIDE YOU WITH ACCURATE ANSWERS

If approved, the 4% ratio will be computed into your tax bill and will reflect QR4 as the assessment ratio on your bill. If your application is not approved by the time the bill is due, pay the bill and a refund will be issued if the 4% ratio is granted after the due date. Up to 5 acres may qualify for the exemption. If the property has additional dwelling(s) or is a duplex/triplex, only dwellings or units occupied by immediate family members qualify for 4% ratio. If rented, the property will be taxed at partial 4% / 6%.

If the residence that is the subject of this application is rented more than 72 days in a calendar year, it does not qualify for the exemption for that year.

If the residence that is the subject of this application was subject to vacation rentals at the time of purchase, and the owner did not move into the residence within 90 days of the purchase date, it does not qualify for the exemption for that year.

INSTRUCTIONS

- All questions must be answered completely, and all required documents/proof must be supplied.
- Provide a written explanation if information/documents are not available.
- If married, your spouse must sign and provide all required documentation even if he or she has no ownership of the property and/or does not occupy the property.
- Do not email or fax the completed application, original signatures are required. Mail or hand deliver the application to the address on the application form.
- An online application is also available at <https://www.charlestoncounty.org/tax-forms.php>. A prior year refund request form is also available on the website.

REQUIRED DOCUMENTATION

Send legible copies of required documents and proof – do not send us YOUR original documents.

*****IF QUESTIONS ARISE AS A RESULT OF INFORMATION PROVIDED ON THIS FORM, YOU MAY BE CONTACTED FOR ADDITIONAL DOCUMENTATION OR CLARIFICATION*****

- ☐ SC Driver's License/Identification card for all owner occupants AND spouse
 - ☐ SC motor vehicle registration showing current address for all owner occupants AND spouse (*For company cars – provide registration showing business address*)
 - ☐ Copy of SC Voter Registration card for all owner occupants AND spouse
 - ☐ Federal Tax returns: Redacted copy of first two pages of most recently filed (1040) and ☐ Schedule 1 ☐ Schedule C ☐ Schedule E ☐ Statements for schedules.
 - ☐ Form 8829 (if applicable) ** Returns for both owner-occupant AND spouse must be supplied, regardless of what residence or state they were filed from.
- If you have filed an extension, provide most recently filed complete federal/state return AND a copy of your filed extension.
- If you have any questions about how we protect your information **call** the Charleston County Assessor's office at (843) 958-4100.
- ☐ State tax return – SC and/or other most recent state income tax return. For SC tax returns supply first 3 pages only and ☐ Schedule NR (if applicable)
 - ☐ Proof of Social Security Benefits or Award Letter, if applicable.
 - ☐ Court ordered separate support & maintenance agreement or divorce decree, if separated or divorced
 - ☐ For active-duty MILITARY ONLY along with all the above listed documentation - provide the following: ☐ Military ID ☐ current orders ☐ current Leave and Earnings Statement (LES) - redact income information.
- Military members AND their spouses must provide driver's license(s), vehicle registration(s) and voter registration(s) regardless of where licensed or registered
- ☐ Provide copy of permanent residence card or Form I-485, if Owner or Spouse is a foreign national.
 - ☐ Additional documentation if applicable. ☐ trusts ☐ bond for title/land contract ; ☐ operating agreement or ☐ Form 8832 for single member LLC's

If you do not have the required documentation or proof but still feel you qualify, call the Assessor's office and we will discuss your situation with you.

HOW TO REDACT YOUR TAX RETURNS – Redaction is encouraged but not required. Do not redact income lines that are blank, filled with zeros, or N/A

Redact the return as shown (SC and other state returns have similar information to the 1040) using a heavy marker or pen to cover up:

- ☐ Social Security Numbers ☐ Account numbers ☐ Routing numbers ☐ Income amounts

If a line is blank – leave it blank.

If a line is filled in with a zero – leave the zero.

If a line contains an N/A – leave the N/A.

The income amounts (dollar figures) are typically not needed for this process, but it is necessary during the approval process for the Assessor's Office to know if some lines contained data. Therefore, do not cover up the lines with plain paper and do not fold the form when copying to hide the income lines.

If you have any questions about redacting or about what parts of the returns are needed or why they are needed, **call** the Assessor's Office at 843-958-4100.

Form 1040	Department of the Treasury—Internal Revenue Service (99)	2016	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.
For the year Jan. 1–Dec. 31, 2016, or other tax year beginning			, 2016, ending	, 20
Your first name and initial		Last name		See separate instructions.
If a joint return, spouse's first name and initial		Last name		Your social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.		Spouse's social security number
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				▲ Make sure the SSN(s) above and on line ec are correct.
				Presidential Election Campaign

Following are important **EXCERPTS** from the legal residence exemption statute SECTION 12-43-220. (c)

A full copy of the statute is available online at: www.charlestoncounty.org or available at www.scstatehouse.gov/code/t12c043.ph

"a member of my household" means:

- the owner-occupant's spouse, except when that spouse is legally separated from the owner-occupant; and
- any child under the age of eighteen years of the owner-occupant claimed or eligible to be claimed as a dependent on the owner-occupant's federal income tax return.

If the assessor determines the owner-occupant ineligible, the six percent property tax assessment ratio applies and the owner-occupant may appeal the classification as provided in Chapter 60 of this title.

- **If a change in** ownership or **use occurs**, the owner who had qualified for the special assessment ratio allowed by this section **shall notify the assessor** of the change in classification **within six months of the change**.
- Another application is required by the new owner to qualify the residence for future years for the four percent assessment ration allowed by this section.
- If a person signs the certification, obtains the four percent assessment ratio, and is thereafter found not eligible, or thereafter loses eligibility and fails to notify the assessor within six months, **a penalty is imposed equal to one hundred percent of the tax paid, plus interest on that amount at the rate of one-half of one percent a month.**

If we can assist you in any way, contact the Assessor's office at (843) 958-4100 or visit us at www.charlestoncounty.org