

LEGAL RESIDENCE (4%) SPECIAL ASSESSMENT APPLICATION

Mail Original application to:

Charleston County Assessor's Office

DO NOT FAX

Post Office Box 427

Charleston, South Carolina 29402-0427

Telephone: (843) 958-4100

WWW.CHARLESTONCOUNTY.ORG

Tax Year

Date

OffRep:

NAME & MAILING ADDRESS OF PROPERTY OWNER	PROPERTY LOCATION AND LEGAL DESCRIPTION
(PLEASE CORRECT MAILING ADDRESS IF NECESSARY)	Acres: _____

Application must be filed with the Assessor before the first penalty date for the payment of taxes due [by January 15th]

Filing this application does not delay payment of taxes, per SC Law taxes are due by the date on the bill (usually Jan.15th or the first working day thereafter). Penalties and interest will not be waived for late payment.

1. **ADDRESS of owner's primary legal residence:** _____
Date applicant began to occupy the property: _____
2. Type of residence: Single Family Duplex Townhouse Condo Separate Parcel as Yard
 Mobile Home Decal # _____ Do you own the land the mobile home is on? No Yes
3. Charleston County precinct # in which registered to vote: _____
4. Is this property rented for any period of time during the year? No Yes # of days rented? _____
5. Is this property subject to vacation rental or a lease agreement? No Yes IF YES, provide details.
6. Is any part of this property (commercial, apartment, lot, mobile home, etc.) rented or used by someone other than the owner? No Yes If yes, describe: _____
7. Is the property held in trust? No Yes IF YES, is the property occupied as a residence by the income beneficiary of the trust? No Yes IF YES - We may request copies of applicable trust.
8. Is this property heir's property? No Yes State relationship to owner: _____
9. Do you file a South Carolina State Resident income tax return? No Yes (If no, attach explanation)
10. Do you, your spouse or any of your dependants maintain another residence in this or any other County or State? No Yes If yes, list address, state & county _____
11. Address of owner' PREVIOUS residence? (list address, state & county) _____
Did you own your previous residence? No Yes IF YES, Was this property qualified for any type of residential exemption? No Yes Has it been sold? No Yes

REQUIRED: Provide copies of Charleston County Vehicle Registration(s) and S. C. Drivers License or ID for each owner/occupant. If Military, provide copy of Orders. Applications without proof of residency may not qualify.

"Under the penalty of perjury, I certify that: "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 I do not claim to be a legal resident of a jurisdiction other than South Carolina for any purpose; and (B) that neither I nor any other member of my household is residing in or occupying any other residence which I or any member of my immediate family has qualified for the special assessment ratio allowed by this section." For purposes of item, "a member of my household" means: (A) the owner-occupant's spouse, except when that spouse is legally separated from the owner-occupant; and (B) any child under the age of eighteen years old of the owner-occupant claimed or eligible to be claimed as a dependent on the owner-occupant's federal income tax return. 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... (see reverse).

REQUIRED - Owner/Occupant's Signature

Signature: _____

*SSN: _____ Date: _____

Home Office
Phone Phone _____

REQUIRED - Spouse's Signature: Required if legally married **OR** Co-Owner's Signature **IF** Occupant

Signature: _____

*SSN: _____ Date: _____

Home Office
Phone Phone _____

For office use only: LR 9/3/09 Revised

Approved: Yes No By: _____ PID# _____

You will not receive any further notification if your application is approved for the 4% ratio. 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 disapproved for any reason you will receive an assessment notice reflecting the disapproval. The notice will advise you of your appeal rights and appeal period.

KEEP THIS PAGE FOR YOUR RECORDS - S. C. Code of Laws, Section 12-43-220 (c) (1) The legal residence and not more than five acres contiguous thereto, when owned totally or in part in fee or by life estate and occupied by the owner of the interest, and additional dwellings located on the same property and occupied by immediate family members of the owner of the interest, are taxed on an assessment equal to four percent of the fair market value of the property. If residential real property is held in trust and the income beneficiary of the trust occupies the property as a residence, then the assessment ratio allowed by this item applies if the trustee certifies to the assessor that the property is occupied as a residence by the income beneficiary of the trust. When the legal residence is located on leased or rented property and the residence is owned and occupied by the owner of a residence on leased property, even though at the end of the lease period the lessor becomes the owner of the residence, the assessment for the residence is at the same ratio as provided in this item. If the lessee of property upon which he has located his legal residence is liable for taxes on the leased property, then the property upon which he is liable for taxes, not to exceed five acres contiguous to his legal residence, must be assessed at the same ratio provided in this item. If this property has located on it any rented mobile homes or residences which are rented or any business for profit, this four percent value does not apply to those businesses or rental properties. For purposes of the assessment ratio allowed pursuant to this item, a residence does not qualify as a legal residence unless the residence is determined to be the domicile of the owner-applicant.

(2)(i) To qualify for the special property tax assessment ratio allowed by this item, the owner-occupant must have actually owned and occupied the residence as his legal residence and been domiciled at that address for some period during the applicable tax year. A residence which has been qualified as a legal residence for any part of the year is entitled to the four percent assessment ratio provided in this item for the entire year, for the exemption from property taxes levied for school operations pursuant to Section 12-37-251 for the entire year, and for the homestead exemption under Section 12-37-250, if otherwise eligible, for the entire year.

(ii) This item does not apply unless the owner of the property or the owner's agent applies for the four percent assessment ratio before the first penalty date for the payment of taxes for the tax year for which the owner first claims eligibility for this assessment ratio. In the application the owner or his agent must 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 I do not claim to be a legal resident of a jurisdiction other than South Carolina for any purpose; and (B) that neither I nor any other member of my household is residing in or occupying any other residence which I or any member of my immediate family has qualified for the special assessment ratio allowed by this section."

(iii) For purposes of sub item (ii)(B) of this item, "a member of my household" means: (A) the owner-occupant's spouse, except when that spouse is legally separated from the owner-occupant; and (B) any child under the age of eighteen years old of the owner-occupant claimed or eligible to be claimed as a dependent on the owner-occupant's federal income tax return.

(iv) In addition to the certification, the burden of proof for eligibility for the four percent assessment ratio is on the owner-occupant and the applicant must provide proof the assessor requires including, but not limited to:

(A) a copy of the owner-occupant's most recently filed South Carolina individual income tax return;

(B) copies of South Carolina motor vehicle registrations for all motor vehicles registered in the name of the owner-occupant;

(C) other proof required by the assessor necessary to determine eligibility for the assessment ratio allowed by this item.

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.

(v) A member of the armed forces of the United States on active duty who is a legal resident of and domiciled in another state is nevertheless deemed a legal resident and domiciled in this State for purposes of this item if the member's permanent duty station is in this State. A copy of the member's orders filed with the assessor is considered proof sufficient of the member's permanent duty station.

(vi) No further applications are necessary from the current owner while the property for which the initial application was made continues to meet the eligibility requirements. 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 ratio allowed by this section.

(vii) 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, but in no case less than thirty dollars nor more than the current year's taxes. This penalty and any interest are considered ad valorem taxes due on the property for purposes of collection and enforcement.

(viii) Failure to file within the prescribed time constitutes abandonment of the owner's right for this classification for the current tax year, but the local taxing authority may extend the time for filing upon a showing satisfactory to it that the person had reasonable cause for not filing before the first penalty date.

(3) Notwithstanding any other provision of law, a taxpayer may apply for a refund of property taxes overpaid because the property was eligible for the legal residence assessment ratio. The application must be made in accordance with Section 12-60-2560. The taxpayer must establish that the property in question was in fact his legal residence and where he was domiciled. A county council, by ordinance, may allow refunds for the county government portion of property taxes for such additional past years as it determines advisable.

(4) A legal residence qualifying for the four percent assessment ratio provided by this item must have an assessed value of not less than one hundred dollars.

(5) To qualify for the four percent assessment ratio, the owner-occupant of a legal residence that is being purchased under a contract for sale or a bond for title must record the contract for sale or the bond for title in the office of the register of mesne conveyances or the clerk of court in those counties where the office of the register of mesne conveyances has been abolished.

For purposes of this subsection, a contract for sale or a bond for title is the sale of real property by a seller, who finances the sale and retains title to the property solely as security for the debt.

(6) Notwithstanding any other provision of law, a purchaser who purchases a residential property intending that the property shall become the purchaser's primary residence, but subject to vacation rentals as provided for in Title 27, Chapter 50, Article 2 for no longer than ninety days, may apply for the four percent assessment ratio when the purchaser actually occupies the property. If the owner actually occupies the residence within ninety days of acquiring ownership, the four percent assessment ratio, if the owner is otherwise qualified, applies retroactively to the date ownership was acquired.

(7) Notwithstanding any other provision of law, the owner-occupant of a legal residence is not disqualified from receiving the four percent assessment ratio allowed by this item if the taxpayer's residence meets the requirements of Internal Revenue Code Section 280A (g) as defined in Section 12-6-40 (A) and the taxpayer otherwise is eligible to receive the four percent assessment ratio.

IRS Code, Title 26, Section 280A (g) (g) Special rule for certain rental use. Notwithstanding any other provision of this section or section 183, if a dwelling unit is used during the taxable year by the taxpayer as a residence and such dwelling unit is actually rented for less than 15 days during the taxable year, then - (1) no deduction otherwise allowable under this chapter because of the rental use of such dwelling unit shall be allowed, and (2) the income derived from such use for the taxable year shall not be included in the gross income of such taxpayer under section 61.

*In compliance with the Federal Privacy Act of 1974, Public Law 93-579, the disclosure of an individual's Social Security number on the form is Mandatory. 42 U.S.C. 405(c)(2)(C)(i) allows a State (or political subdivision thereof) to utilize an individual's Social Security number in connection with the administration of any tax. South Carolina Code of Regulations number 117-1800.1 provides that any person applying for the 4% legal residence assessment ratio must include owner's name(s) and Social Security number(s) on the application for special assessment as legal residence. Social Security numbers are used for the purpose of identifying taxpayers and monitoring tax law compliance and/or fraud.