



Office of the County Assessor



**DUE TO CONCERNS ABOUT COVID 19:
THE NUMBER OF VISITORS IN THE ASSESSOR'S OFFICE LOBBY IS LIMITED
SOCIAL DISTANCING SHOULD BE MAINTAINED**

*However, it is **no longer necessary** for those who are fully vaccinated to wear a face-covering while inside public county facilities (effective May 18, 2021)*

**IF YOU HAVE QUESTIONS ABOUT APPLICATIONS or MAILINGS
CALL US WITH YOUR QUESTIONS FIRST
WE CAN USUALLY ASSIST YOU OVER THE PHONE
CALL THE ASSESSOR'S OFFICE AT
843-958-4100**

**IF YOU NEED TO FILE AN APPLICATION
YOU ARE NOT REQUIRED TO FILE APPLICATIONS IN PERSON
THE VAST MAJORITY OF APPLICATIONS ARE FILED BY MAIL**

**A LEGAL RESIDENCE – 4% APPLICATION IS AVAILABLE FOR ON-LINE FILING AT
www.charlestoncounty.org/tax-forms.php**

**FOR ALL OTHER APPLICATIONS
WE ENCOURAGE YOU TO MAIL YOUR APPLICATION TO OUR OFFICE**

*Charleston County Assessor's Office
3875 Faber Place Drive, Suite 100
North Charleston, SC 29405-8547
843-958-4100*

Office of the County Assessor
843-958-4100



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4% LEGAL RESIDENCE EXEMPTION - NOTIFICATION OF PART YEAR RENTAL

NAME & MAILING ADDRESS OF OWNER	LOCATION, LEGAL DESCRIPTION & PARCEL ID
(CORRECT THE ADDRESS IF NECESSARY)	<hr style="border: 1px solid black;"/> Ofc. Use: Assoc. PIN _____ Ac _____

The property identified above is (check one)

- rented for **more than 72 days** annually
 rented for **72 days or less** annually

NOTE: If the property is not rented at all – you do not need to file this form

If rented: Number of days actually rented: _____

OR: Number of days you plan to rent this year: _____ Calendar Year in question: _____

If the property is rented more than 72 days, you must sign this form at the bottom and return the form to the Assessor’s Office at the address shown above.

If rented 72 days or less, you must sign this form at the bottom, provide the information listed below and return the form and information to the Assessor’s Office at the address shown below:

- Copies of first two (2) pages of most recently filed Federal 1040*
- A copy of Schedule C/Form 8829 from the owner’s most recently filed federal tax return (if applicable)
- A copy of Schedule E from the owner’s most recently filed federal tax return*
- Copies of the first three (3) pages of your most recently filed SC/other state income tax return*
- See the back of the form for *how to redact non-essential information* from your tax return

***S.C. Code Ann. § 12-43-220(c)(2)(iv) says in part that the owner “...is allowed the four percent assessment ratio allowed by this item, if the residence that is the subject of the application is not rented for more than seventy-two days in a calendar year. For purposes of determining eligibility, rental income, and residency, the assessor annually may require a copy of applicable portions of the owner’s federal and state tax returns, as well as the Schedule E from the applicant’s federal return for the applicable tax year.”**

REQUIRED: Owner’s Information	REQUIRED: <input type="checkbox"/> Spouse’s Information (spouse MUST sign if applicant is married and not separated- even if spouse is not an owner) OR <input type="checkbox"/> Co-Owner IF occupant of property
Original Signature: _____	Original Signature: _____
Print Name Legibly: _____	Print Name Legibly: _____
Social Security Number: _____	Social Security Number: _____
Date: _____ Phone: _____	Date: _____ Phone: _____

Office use only: Reviewed/Approved: Yes No **Removed** Yes No **By:** _____

IF YOU HAVE QUESTIONS – CALL THE ASSESSOR’S OFFICE 843-958-4100 (select option #1)
Or visit www.charlestoncounty.org for forms, contacts and further information.

DO NOT FAX – DO NOT EMAIL

PID: _____

HOW TO REDACT YOUR TAX RETURNS

Redact the tax return as shown (SC/other state returns have information similar 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 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, call the Assessor's Office at 843-958-4100. Customer service representatives will be happy to assist you and answer your questions.

Form 1040 Department of the Treasury—Internal Revenue Service (99) **2012** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning _____, 2012, ending _____, 20

Your first name and initial _____ Last name _____ **Your social security number** _____

Tax Payer Last name _____ **Spouse's social security number** _____
If a joint return, spouse's first name and initial _____

Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____
101 Meeting Street

Exemptions

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
Tax Dependent		_____	daughter	<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here

d Total number of exemptions claimed _____

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7 _____
8a Taxable interest. Attach Schedule B if required	8a _____
b Tax-exempt interest. Do not include on line 8a	8b _____
9a Ordinary dividends. Attach Schedule B if required	9a n/a
b Qualified dividends	9b _____
10 Taxable refunds, credits, or offsets of state and local income taxes	10 _____
11 Alimony received	11 n/a
12 Business income or (loss). Attach Schedule C or C-EZ	12 _____
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13 0
14 Other gains or (losses). Attach Form 4797	14 _____
15a IRA distributions	15a _____
b Taxable amount	15b _____
16a Pensions and annuities	16a _____
b Taxable amount	16b _____
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17 _____

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid **73** _____

74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here

74a _____

b Routing number _____ **c** Type: Checking Savings

d Account number _____

75 Amount of line 73 you want applied to your 2013 estimated tax **75** _____

Amount You Owe

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions **76** _____

77 Estimated tax penalty (see instructions) **77** _____

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No

Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

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or

visit www.charlestoncounty.org for forms, contacts and further information.