In the continuing efforts to protect employees and citizens during the on-going pandemic, Charleston County is requiring everyone to wear a face covering while inside public county facilities effective June 29, 2020.

IF YOU HAVE QUESTIONS ABOUT APPLICATIONS or MAILINGS call us with your questions first. You do not need to visit our office in person to ask questions. 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 have always been received by mail. We encourage you to mail your application to our office as indicated on the application.
4% LEGAL RESIDENCE EXEMPTION - NOTIFICATION OF PART YEAR RENTAL

<table>
<thead>
<tr>
<th>NAME &amp; MAILING ADDRESS OF OWNER</th>
<th>LOCATION, LEGAL DESCRIPTION &amp; PARCEL ID</th>
</tr>
</thead>
<tbody>
<tr>
<td>(CORRECT THE ADDRESS IF NECESSARY)</td>
<td></td>
</tr>
</tbody>
</table>

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.”

<table>
<thead>
<tr>
<th>REQUIRED: Owner’s Information</th>
<th>REQUIRED: □ Spouse’s Information (spouse MUST sign if applicant is married and not separated-even if spouse is not an owner) OR □ Co-Owner IF occupant of property</th>
</tr>
</thead>
</table>
| Original Signature:  
Print Name Legibly:  
Social Security Number:  
Date:__________  Phone:__________ | Original Signature:  
Print Name Legibly:  
Social Security Number:  
Date:__________  Phone:__________ |

Office use only: Reviewed/Approved:  
Removed  
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.

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.