

Office of the County Assessor
843-958-4100



3875 Faber Place Drive, Suite 100
North Charleston, SC 29405-8547

4% LEGAL RESIDENCE EXEMPTION – REQUEST FOR REFUND

(Please attach to front of 4% Legal Residence Exemption application)

S.C. Code Ann. §12-43-220(c)(3) provides that taxpayers may apply for a refund of property taxes overpaid if the property was eligible for the 4% Legal Residence Exemption. Taxpayers must establish that the property in question was in fact their legal residence and where they were domiciled for the time period in question. The refund is limited to two years by **S.C. Code Ann. § 12-54-85(F)**.

Print Owner Name: _____ Date Occupied: _____

Property Location: _____

Mailing Address: _____

As taxpayer for the above-referenced property, I request a refund of taxes for the difference between the property tax bill previously paid at 6% and the amount that would have been billed if the property had been qualified for the 4% Legal Residence Exemption. I understand that the refund cannot exceed two property tax years. I further certify that I have occupied the property listed above as my legal residence/domicile since the date provided. I understand that the burden of proof for eligibility for the refund is on me as taxpayer and I will provide proof to establish that the property in question was in fact my legal residence.

PROVIDE EVERYTHING LISTED BELOW:

(These items must have your current address on them.)

- Copies of SC Driver(s) License(s) OR SC Identification Card(s) showing current address *(for all owner-occupants AND spouse)*.
- Copies of SC Vehicle Registration(s) showing current address *(for all owner-occupants AND spouse)*. If you drive a company car provide registration.
- Copies of first two pages of your Federal 1040(s) (including schedules A, C, E & Form 8829 if applicable) for the years in question. Tax returns must be supplied for all owner-occupants AND spouse (if married). **Redact** income, social security & account/routing numbers - see back of this form for example.
- Copies of first three pages of SC/other State Income Tax Returns for the years in question. Tax returns must be supplied for all owner-occupants AND spouse. **Redact** income, social security & account/routing numbers - see back of this form for example.
- Copies of SC Voter Registration Cards *(for all owner-occupants AND spouse)*.
- Two (2) letters from utility companies ((i) Address Verification Form – SCE&G, (ii) Letter of Responsibility – Water Company) showing when you started receiving service in your name.
- If property is owned by an LLC, provide a copy of the Operating Agreement for the LLC showing members and their respective ownership interests.
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REQUIRED: Owner's Information	REQUIRED: Spouse's Information (if applicable)
Original Signature: _____	Original Signature: _____
Print Name Legibly: _____	Print Name Legibly: _____
Social Security Number: _____	Social Security Number: _____
Date: _____ Phone: _____	Date: _____ Phone: _____
Alternate Phone: _____	Alternate Phone: _____

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 # _____

S.C. Code Ann. §12-43-220(c)(3) Notwithstanding any other provisions 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 §12-650-2560 (A). The taxpayer must establish that the property in question was in fact his legal residence and where he was domiciled.

S.C. Code Ann. §12-60-2560(A) Subject to the limitations in §12-60-1750, and within the time limitations of §12-54-85(F), "A property taxpayer may seek a refund of real property taxes assessed by the county assessor and paid, other than taxes paid on property the taxpayer claims is exempt, by filing a claim for refund with the county assessor who made the property tax assessment for the property for which the tax refund is sought." The assessor, upon receipt of a claim for refund, shall immediately notify the county treasurer and the county auditor for the county from which the refund is sought. The majority of these three officials shall determine the taxpayer's refund, if any, and shall notify the taxpayer in writing of their decision.

S.C. Code Ann. §12-54-85(F) (1) Except as provided in subsection (D), claims for credit or refund must be filed within three years of the time the return was filed, or two years from the date of the payment, whichever is later. If no return was filed, a claim for refund must be filed within two years from the date of payment.

HOW TO REDACT YOUR TAX RETURNS:

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, call the Assessor's Office at 843-958-4100. Customer service representatives will be happy to assist you and answer your questions you have.

The image shows a 2012 U.S. Individual Income Tax Return (Form 1040) with several fields redacted with black boxes. The redactions include:

- Spouse's social security number (line 6c)
- Spouse's social security number (line 6d)
- Dependent's social security number (line 7c)
- Dependent's relationship to you (line 7d)
- Dependent's name (line 7b)
- Wages, salaries, tips, etc. (line 7)
- Taxable interest (line 8a)
- Tax-exempt interest (line 8b)
- Ordinary dividends (line 9a)
- Qualified dividends (line 9b)
- Taxable refunds, credits, or offsets of state and local income taxes (line 10)
- Alimony received (line 11)
- Business income or (loss) (line 12)
- Capital gain or (loss) (line 13)
- Other gains or (losses) (line 14)
- IRA distributions (line 15a)
- Taxable amount (line 15b)
- Pensions and annuities (line 16a)
- Taxable amount (line 16b)
- Rental real estate, royalties, partnerships, S corporations, trusts, etc. (line 17)
- Amount of line 73 you want refunded to you (line 74a)
- Routing number (line 74b)
- Account number (line 74d)
- Amount of line 73 you want applied to your 2013 estimated tax (line 75)
- Amount you owe (line 76)
- Estimated tax penalty (line 77)
- Designee's name (line 78)
- Phone no. (line 78)
- Personal identification number (PIN) (line 78)

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843-958-4100 (select option #1)**