Office of the County Assessor

DUE TO CONCERNS ABOUT THE SPREAD OF THE COVID 19 VIRUS

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
### NAME & MAILING ADDRESS OF OWNER

<table>
<thead>
<tr>
<th>PROPERTY TYPE</th>
</tr>
</thead>
<tbody>
<tr>
<td>MOBILE HOME</td>
</tr>
<tr>
<td>□ Yes □ No</td>
</tr>
<tr>
<td>If YES: Decal #</td>
</tr>
<tr>
<td>PARCEL USED AS YARD</td>
</tr>
<tr>
<td>□ Yes □ No</td>
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<td>#ACRES</td>
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(PROVIDE CURRENT MAILING ADDRESS)

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

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 single member

5. Is the property subject to a land/installment contract or bond for title? If YES: attach copy of recorded contract □ Yes □ No

6. Is the property rented for any period of time during the year? If YES: number of days rented □ Yes □ No

7. Is any part of the property (commercial, apartment, lot, mobile home, etc.) rented OR used/claimed for business purposes? Sqft: □ Yes □ No

   %: Describe use (attach extra sheet if needed)

8. Do you operate a B&B (such as Airbnb) out of the property? □ Yes □ No

9. Please check appropriate box:

   A) Married
   B) Widowed
   C) Legally separated
   D) Divorced
   E) Never Married

   A) Address of your PREVIOUS residence. (Street, City, County, State, Country)

   B) Spouse’s previous address (if different from A); Check if NOT Different

10. Did you own your previous residence? If YES: Has it been 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

    If YES: the previous taxing jurisdiction MUST provide a letter stating it was removed and the effective date of the removal.

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)

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**MINIMUM REQUIRED DOCUMENTS TO DETERMINE ELIGIBILITY for all owner-occupants AND spouse**

| SC DRIVERS LICENSE/SC ID CARD WITH CURRENT ADDRESS | FEDERAL 1040 TAX RETURN W/ SCHED. 1, A, C, E & FORM 8829 (if applicable) |
| SC VEHICLE REGISTRATION WITH CURRENT ADDRESS | SC INCOME TAX RETURN OR MOST RECENT STATE FILED |
| (Company car; provide that registration) | (Redact State and Federal Income forms per example on back of this form) |
| SC VOTER REGISTRATION CARDS WITH CURRENT ADDRESS | PERMANENT RESIDENT CARD OR VISA, I-797 (if applicable) |
| DIVORCE DECREES OR LEGAL SEPARATION PAPER (if applicable) | OTHER DOCUMENTS AS INDICATED ON APPLICATION OR INSTRUCTIONS |

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**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 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**

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**REQUIRED SIGNATURE – Owner-Occupant’s Signature**

| Signature: __________________________ | Date: ______________ |
| Print Name Legibly: __________________ | __________________ |
| SSN: _______________________________ | Phone # __________________ |

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**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: __________________ |

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For office use only: Approved: □ Yes □ No By: ______________

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**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 April 10, 2019
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. 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 your application is not approved by the time the bill is due, pay the bill and a refund will be issued if the application is approved and the special assessment ratio granted after the due date.

MINIMUM 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 A Schedule C Schedule E
- Form 8829 (if applicable) Returns for both owner-occupant AND spouse must be supplied
- SC income tax return or other state income tax return (if not yet filing in SC). For SC income tax returns supply first 3 pages only and Schedule NR (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, visa or I-797 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

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

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- 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.

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 by calling the Assessor’s Office at 843-958-4100

“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 has 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 for 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 www.charlestoncounty.org
INSTRUCTIONS FOR LEGAL RESIDENCE APPLICATION
FOR ANY QUESTIONS CALL THE CHARLESTON COUNTY ASSESSOR’S OFFICE AT
843-958-4100

Other offices will not be able to answer your questions accurately—Call the Assessor’s office

GENERAL INFORMATION
• All questions must be answered completely and all required documents-proof must be supplied
  o Incomplete applications or those missing documents-proof will not be processed
• Provide a written explanation if information/documents are not available
  o We will perform further research and verification and contact you if necessary
• 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.

MINIMUM REQUIRED DOCUMENTATION
Send legible copies of required documents and proof – do not send us YOUR original documents

• 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
  o For company cars – provide registration showing business address
• Copy of SC Voter Registration card for all owner occupants AND spouse
• Tax returns: Redacted copy of first two pages of most recently filed Federal income tax return (1040 and Schedules 1, A, C, E & Form 8829 if applicable) AND redacted copy most recently filed SC or other state income tax return. For SC income tax returns supply first 3 pages only
  o See example on reverse for how and what to redact on your tax returns
  o Returns for both owner-occupant AND spouse must be supplied
  o If you have filed an extension, provide most recently filed complete federal/state return AND a copy of your filed extension. Your complete returns may be requested later
  o If you have any questions about how we protect your information call the Charleston County Assessor’s office at (843) 958-4100.
• If separated or divorced: provide court ordered separate support & maintenance agreement or divorce decree.
• For active duty MILITARY ONLY along with all the above required documentation - provide the following: Military Identification, copy of current orders, copy of current Leave and Earnings Statement (LES). Redact income information from LES.
  o Military members AND their spouses must provide driver’s license(s), vehicle registration(s) and voter registration(s) regardless of where licensed or registered.
• If owner or spouse is a citizen of another country, provide copy of permanent residence card.
• Additional documentation must be provided where applicable.
  o i.e. copies of: trusts, bond for title, operating agreement for single member LLC’s, etc.
• If you do not have the required documentation or proof but still feel you qualify, call the Assessor’s office and we will be happy to discuss your situation with you.

If we can assist you in any way, please contact the Assessor’s office at (843) 958-4100
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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.