IMPORTANT NOTICE

THE ASSESSOR’S OFFICE IS MOVING

The Charleston County Assessor’s office will relocate from downtown Charleston to Faber Place in the Fall of 2017. The specific address in Faber Place will be provided later. The exact move date is not known at this time – but is currently scheduled for the month of October. **CALL 843-958-4144 for an update on the move** to ensure you do not go to the wrong location. That telephone line is a dedicated line containing only information on the move, no operators will take calls on that line.
**LEGAL RESIDENCE (4%) EXEMPTION APPLICATION**

This Application is for the current year only, **REFUNDS REQUIRE A DIFFERENT FORM**

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

### NAME & MAILING ADDRESS OF OWNER

**PROPERTY TYPE**

- MOBILE HOME: ☐ Yes ☐ No
- If YES: Decal #: __________________
- PARCEL USED AS YARD: ☐ Yes ☐ No
- #ACRES: ____________________ #LOTS: ____________________
- Orf. Use: Assoc. PIN: ____________________

### PROPERTY TYPE

- ☐ Yes ☐ No

**MINIMUM REQUIRED DOCUMENTS TO CONSIDER THIS APPLICATION for all owner-occupants AND spouse**

- SC DRIVERS LICENSE/SC ID CARD WITH CURRENT ADDRESS
- FEDERAL 1040 TAX RETURN W/ SCHED. A, C, E & FORM 8832 (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, VISA OR I-797 NOTIFICATION (if applicable)
- DATE OCCUPIED
- DIVORCE DEED OR LEGAL SEPARATION PAPER (if applicable)
- OTHER DOCUMENTS AS INDICATED ON APPLICATION OR INSTRUCTIONS

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

- Signature: __________________________________________ Date: __
- Print Name Legibly: ________________________________
- SSN: ____________________________
- Phone # __________________________ Phone # __________________________

**REQUIRED SIGNATURE: ☐ Spouse (spouse MUST sign if applicant is married and not separated—even if spouse is NOT an owner)**

- Signature: __________________________ Date: __________
- Print Name Legibly: ________________________________
- SSN: ____________________________
- Phone # __________________________ Phone: __________________________

**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 May 15, 2017**
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 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.

INSTRUCTIONS
- All questions must be answered completely and all required documents/proof must be supplied.
- Provide a written explanation if information/documents are not available.
- 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.

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 A C C C Form 8829 (if applicable)
- Returns for both owner-occupant AND spouse must be supplied
  If you have filed an extension, provide most recently filed complete federal/state return AND a copy of your filed extension.
  If you have any questions about how we protect your information call the Charleston County Assessor’s office at (843) 958-4100.
- 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- 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 Notification that application for permanent residency has been received and is in process if Owner or Spouse is a citizen of another country.
- 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
  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 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 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 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 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