



LEGAL RESIDENCE (4%) EXEMPTION APPLICATION

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

MAIL Original application OR HAND DELIVER to:

Charleston County Assessor's Office 3875 Faber Place Drive, Suite 100 N. Charleston, SC 29405-8547

DO NOT FAX, DO NOT EMAIL

NAME & MAILING ADDRESS OF OWNER (PROVIDE CURRENT MAILING ADDRESS) PROPERTY TYPE MOBILE HOME, PARCEL USED AS YARD, #ACRES, #LOTS, Ofc. Use: Assoc. PIN

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

YOU MUST ANSWER ALL QUESTIONS ON THIS APPLICATION AND PROVIDE ALL REQUIRED INFORMATION

- 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?
4. Is the property owned by a single member Limited Liability Corporation (LLC)?
5. Was/Is the entire property rented for any period of time during the year?
6. Was/Is any part of the property (commercial, apartment, lot, mobile home, etc.) rented OR used/claimed for business purposes?
7. Do you operate a B&B (such as Airbnb) out of the property?
8. Please check appropriate box: A) Married B) Widowed C) Legally separated D) Divorced E) Never Married
9. Address of your PREVIOUS residence.
10. Did you own your previous residence?
11. Do you, your spouse, or any member of your household\* own another residence(s) in the United States or in another country?
12. Are you, your spouse or any member of your household\* a foreign national?
13. Do you, your spouse or any member of your household\* claim to be a resident of any other jurisdiction for any purpose?

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

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

If any required proof or information is missing, the application will not be processed. Other proof or information may be required. If so, you will be contacted.

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 legal 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.'

\*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

REQUIRED SIGNATURE - Owner-Occupant's Signature Signature: Date: Print Name Legibly: SSN: Phone #
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:

For office use only: Approved: Yes No By: PIN#

**IF YOU HAVE ANY QUESTIONS ABOUT THIS APPLICATION, REQUIRED DOCUMENTS OR QUALIFICATIONS FOR THE LEGAL RESIDENCE EXEMPTION:  
CALL THE ASSESSOR'S OFFICE AT 843-958-4100  
OTHER COUNTY OFFICES WILL NOT BE ABLE TO PROVIDE YOU WITH ACCURATE ANSWERS**

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.
- An online application is also available at <https://www.charlestoncounty.org/tax-forms.php>

**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  
 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 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
- 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.

The image shows a 2016 U.S. Individual Income Tax Return form (1040) from the Department of the Treasury. The form is for the year ending in 2016. Several fields are redacted with black boxes, including the taxpayer's first name and initial, last name, and social security number. The form includes instructions for redaction and a note about the Presidential Election Campaign.

Following are important EXCERPTS from the legal residence exemption statute SECTION 12-43-220. (c)

**A full copy of the statute is attached to this form, available online at: [www.charlestoncounty.org](http://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 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](http://www.charlestoncounty.org)