



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	PROPERTY TYPE
(PROVIDE CURRENT MAILING ADDRESS)	MOBILE HOME _____ <input type="checkbox"/> Yes <input type="checkbox"/> No If YES : Decal # _____ PARCEL USED AS YARD _____ <input type="checkbox"/> Yes <input type="checkbox"/> No #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? 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 applicant is 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? If **YES**: # days rented _____ # bedrooms rented _____ 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? If **YES**: Date 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)

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
(Company car; provide that registration) | _____ SC INCOME TAX RETURN OR MOST RECENT STATE FILED
(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 DECREE OR LEGAL SEPARATION PAPER (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.' 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

REQUIRED SIGNATURE – Owner-Occupant's Signature Signature: _____ Date: _____ Print Name Legibly: _____ SSN: _____ Phone # _____ Phone # _____	REQUIRED SIGNATURE: <input type="checkbox"/> Spouse (<u>spouse MUST sign if applicant is married and not separated—even if spouse is NOT an owner</u>) OR <input type="checkbox"/> 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: _____ 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.

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
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.

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 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

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
 - Incomplete applications or those missing documents/proof will not be processed
- Provide a written explanation if information/documents are not available
 - 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
 - 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
 - See example on reverse for how and what to redact on your tax returns
 - 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. Your complete returns may be requested later
 - 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.
 - 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.
 - 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

OR

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- Income amounts

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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.

Form 1040 Department of the Treasury—Internal Revenue Service (999) **2012** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning _____, 2012, ending _____, 20

Your first name and initial _____ Last name _____
Tax Payer
 If a joint return, spouse's first name and initial _____ Last name _____
 Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____
101 Meeting Street

Exemptions

b Spouse

c Dependents:	(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
Tax Dependent				daughter	<input type="checkbox"/>

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	Taxable interest. Attach Schedule B if required	8a	
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required	9a	n/a
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	n/a
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13	0
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions	15a	
b	Taxable amount	15b	
16a	Pensions and annuities	16a	
b	Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid

74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here

Direct deposit? See instructions.

b Routing number _____ c Type: Checking Savings

d Account number _____

75 Amount of line 73 you want applied to your 2013 estimated tax

Amount You Owe

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions

77 Estimated tax penalty (see instructions)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete below. No

Designee's name _____ Phone no. _____ Personal identification number (PIN) _____

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