



## OFFICE OF THE COUNTY ASSESSOR

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### Special Assessment Legal Residence 4% Owner Occupied Application

Property Description Information	
Parcel Number: _____	Tax Year(s): _____
Property Location Address: _____	Tax District: _____
Owner of Property: _____	
Applicants Information	
Date the applicant began to occupy the property: _____ Mobile Home Decal Number: _____	
Marital Status: Single <input type="checkbox"/> Married <input type="checkbox"/> Widow <input type="checkbox"/> Separated <input type="checkbox"/>	
Previous Residence: Own <input type="checkbox"/> Rented <input type="checkbox"/> Sold <input type="checkbox"/> _____	
If this is contiguous to homesite, list homesite parcel: _____	
Are there any other buildings included apartments or land area rented on the property? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, describe: _____	
Is your mailing address the same as the location address? Yes <input type="checkbox"/> No <input type="checkbox"/>	
If no, explain: _____	
If not owner, relation to owner: _____	
Required Statement from the South Carolina Code of Regulations Chapter 117 Section 1800	
<b>Under penalty of perjury, I certify that:</b> (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 I do not claim to be a legal resident of a jurisdiction other than South Carolina for any purpose; and (B) that neither I nor any member of my household is residing in, or occupying, any other residence which I or any member of my immediate family has qualified for the special assessment ratio allowed by this section. For purposes of the statement, "a member of my household" means (1) the owner-occupant's spouse, except when that spouse is legally separated from the owner-occupant; and (2) any child of the owner-occupant claimed, or eligible to be claimed, as a dependent on the owner-occupant's federal income tax return.	
Applicant Information	Spouse Information (Required)
Name (Print): _____	Name (Print): _____
Signature: _____	Signature: _____
Social Security Number: _____	Social Security Number: _____
Contact Number: _____	Contact Number: _____
Date: _____	Date: _____

**Qualification Requirements from the South Carolina Code of Laws Section 12-43-220**

**Failure to Apply Constitutes as Abandonment of the Classification**

- The owner-occupant must have actually owned and occupied the residence as their legal residence and been domicile and that address for some period during the applicable tax year.
- Properties that are contiguous to a homesite could qualify up to 5 acres of land.
- Properties must have an assessed value of not less than one hundred dollars.

**Other Properties that have Special Qualifying Requirements**

- Additional dwellings on a qualifying property occupied by immediate family
- Properties held in a trust
- Owners that are in a nursing care facility
- Married but separated couples
- Properties rented for less than 72 days
- Members of the Armed Forces on active duty
- Contract for deed properties
- Limited Liability Companies
- Partial ownership interest

**Penalty for Failure to Notify Assessor if Property is No Longer Owner Occupied**

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, but in no case less than thirty dollars nor more than the current year's taxes. This penalty and any interest are considered ad valorem taxes due on the property for purposes of collection and enforcement.

**Burden of Proof of Residency is Required  
Per the South Carolina Code of Laws Section 12-43-220**

In addition to the certification, the burden of proof for eligibility for the four percent assessment ratio is on the owner-occupant, the applicant and the spouse must provide proof the assessor requires including, but not limited to:

- Driver's license or SCDMV issued ID
- Copies of South Carolina motor vehicle registrations for all vehicles
- Voter's registration card
- Other proof required by the Assessor necessary to determine eligibility

**Assessor's Office Verification**

SC License or ID (Applicant): \_\_\_\_\_ Spouse or co-applicant: \_\_\_\_\_

Vehicle registration (Applicant): \_\_\_\_\_ Spouse or co-applicant: \_\_\_\_\_

Voter's registration (Applicant): \_\_\_\_\_ Spouse or co-applicant: \_\_\_\_\_

Lexus Nexus verification (Applicant): \_\_\_\_\_ Spouse or co-applicant: \_\_\_\_\_

Approved: ( \_\_\_\_\_ ) Declined: ( \_\_\_\_\_ ) Date: \_\_\_\_\_ Tax Year: \_\_\_\_\_

Declined Reason: \_\_\_\_\_