



LEGAL RESIDENCE APPLICATION

CHEROKEE COUNTY ASSESSOR

ASSESSOR@CHEROKEECOUNTYSC.COM
 110 RAILROAD AVENUE, GAFFNEY, SC 29340
 (864) 487-2552

Ownership Information: Authorized Agents must submit an Agent Authorization Form

Owner(s):		Account number:	
Mailing Address:		Parcel Number:	
City, State, Zip:		Tax Year	
Physical Address:	Same as mailing address <input type="checkbox"/>	Date of Occupancy:	

Applications must be filed with the Assessor before the first penalty date for the payment of taxes (typically January 15th). ALL QUESTIONS MUST BE ANSWERED, OR THE APPLICATION MAY BE DENIED.

- Please check the appropriate box:
 Married: Legally Separated: Divorced: Never married: Widowed:
- Type of Residence:
 Single family: Condo/Townhouse: Duplex: Mobile Home: Mobile Home & Land: Contiguous Land:
- Are there any other buildings (including apartments or land area) rented on the property? YES: NO:
 If YES, please describe:
- If this is a contiguous homesite, please list the homesite parcel:
- Do you, your spouse, or *any member of your household** own any other residence(s) anywhere in the United States? If so, list all addresses including **City, County, and State.** YES: NO:
- Do you, your spouse, or *any member of your household** claim to be a resident of any other jurisdiction (City, County, State or Country) for any purpose? If "YES," provide name, address, and county/state/country. YES: NO:
- Are you and your spouse U.S. Citizens? YES: NO:
- Are all vehicles of the owner and member s of your household registered in Cherokee County? YES: NO:
- Do the owner occupants file an S.C. State Income Tax Return as a resident of South Carolina? YES: NO:
- Is this property owned by a single-member Limited Liability Company (LLC)? If YES, provide the articles of incorporation, operating statement or other documents showing the applicant is the single member. YES: NO:
- Is this property held in a trust? Is the grantor/trustor/settlor a current Beneficiary of the Trust? YES: NO:
 (A "Trust Certificate" or copy of the relevant sections of the Trust document which identify the Beneficiaries is required).

Proof of Eligibility: Documents Required for Approval by 12-43-220 (2) (iv) (A) (B) (C) (v)

Applicants MUST be able to provide two of the following documents.

- A) Copies of S.C. Driver(s) License(s) or SC ID card(s)
- B) Copies of Vehicle Registration(s) showing current address (for all owner-occupants AND spouse).
- C) Copies of Voter Registration(s) showing current address (for all owner-occupants AND spouse).
- D) Copies of most recently filed Federal & State income tax returns (for all owner-occupants AND spouse).
- E) For members of the Military, provide a copy of current Orders and Military ID. The military permanent-duty station must be in South Carolina.
- F) If legally separated or divorced, provide a court issued proof of legal separation or divorce.
- G) If this property is held in a Trust, provide a "Trust Certificate" or copy of the relevant sections of the Trust document which identify the Beneficiaries.

Certification Section and Property Owners Acknowledgment

****Original Form Required. Do Not Fax Form****

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 (city, county, state, or country) other than South Carolina for any purpose; and
- B. that neither I, nor a member of *my household**, claim the special assessment ration allowed by this section on another residence.

A member of my household means:

- a) the owner-occupant's spouse, except when that spouse is legally separated from the owner-occupant; and
- b) any child under the age of eighteen years of the owner-occupant claimed or eligible to be claimed as a dependent of the owner-occupant's federal income tax return.

If a person signs the certification, obtains 4% assessment ratio, and thereafter found not eligible, or thereafter loses eligibility and fails to notify the assessor within six months, a penalty is imposed equal to 100% of the tax paid, plus interest on that amount at the rate of 1/2 of 1% per month, but in no case less than \$30 nor more than the current year's taxes.

Owner Occupant

Spouse or Co-Owner

Signature: _____

Signature: _____

Print Name: _____

Print Name: _____

Social Security No.: _____

Social Security No.: _____

Phone No.: _____

Phone No.: _____

Date: _____

Date: _____

Important Information

You may not receive any further notification if your application is approved for the 4% ratio. If approved, the 4% ratio will be computed into your tax bill and will reflect 4% 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 is granted. If your application is disapproved for any reason, you will receive a written-assessment notice reflecting the disapproval. The notice will advise you of your appeal rights and appeal period.

THE FOLLOWING ARE EXCERPTS FROM THE STATUTE:

SECTION 12-43-220. Classification shall be equal and uniform; particular and assessments ratios; procedures for claiming certain classifications; roll-back taxes.

(c)(1) The legal residence and not more than five acres contiguous thereto, when owned totally or in part fee or by life estate and occupied by the owner of the interest, and additional dwellings located on the same property and occupied by immediate family members of the owner of the interest, are taxed on an assessment equal to four percent of the fair market value of the property. If residential real property is held in trust and the income beneficiary of the trust occupies the property as a residence, then the assessment ratio allowed by this item applies if the trustee certifies to the assessor that the property is occupied as a residence by the income beneficiary of the trust.

If this property has located on it any rented mobile homes or residences which are rented or any business for profit, this four percent value does not apply to those businesses or rental properties. For purposes of the assessment ration allowed pursuant to this item, a residence does not qualify as a legal residence unless the residence is determined to be domicile of the owner-applicant.

(2)(i) To qualify for the special property tax assessment ratio allowed by this item, the owner-applicant must have actually owned and occupied the residence as his legal residence and been domiciled at that address for some period during the applicable tax year. A residence which has been qualified as a legal residence for any part of the year is entitled to the four percent assessment ration proved in this item for the entire year, for the exemption from property taxes levied for school operations pursuant to Section 12-37-251 for the entire year, and for the homestead exemption under section 12-37-250, if otherwise eligible, for the entire year.

Assessor's Office Verification

Approved:(_____) Denied:(_____) Date:(_____) Tax Year:(_____) Staff Initials:(_____)