



# LEGAL RESIDENCE APPLICATION

CHEROKEE COUNTY ASSESSOR

[ASSESSOR@CHEROKEECOUNTYSC.COM](mailto:ASSESSOR@CHEROKEECOUNTYSC.COM)

110 RAILROAD AVENUE, GAFFNEY, SC 29340

(864) 487-2552

## Ownership Information:

Owner Name:

Parcel Number:

Mailing Address:

Tax Year:

Physical Address: same as mailing address :

Date of Occupancy:

Applications must be filed with the Assessor before the first penalty date for the payment of taxes (typically January 15<sup>th</sup>).

**ALL QUESTIONS MUST BE ANSWERED OR THE APPLICATION WILL NOT BE PROCESSED.**

1. Please circle which of the following best applies to you:

Married

Divorced

Legally Separated

Never Married

Widowed

2. Are you and your spouse United States Citizens?

Yes

No

3. Does the owner occupant(s) file a South Carolina State Income Tax Return?

Yes

No

4. Are all vehicles of the owner occupant(s) registered in Cherokee County?

Yes

No

5. Type of residence (please circle one):

Single Family

Condo/Townhouse

Duplex

Mobile Home

Mobile Home & Land

6. Are there any buildings (including apartments or land area) rented on the property?

Yes

No

If yes, please describe: \_\_\_\_\_

7. If this is a contiguous homesite, please list the homesite parcel: \_\_\_\_\_

8. Owners previous address: \_\_\_\_\_

Please circle one:

Own

Rented

Sold

9. 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

10. Is this property owned by a single-member Limited Liability Company (LLC)?

Yes

No

If YES, provide the articles of incorporation, operating statement, or other documents showing the applicant is the single member.

11. 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 relevant trust document which identify the beneficiaries is required).

### **Certification Section and Property Owners Acknowledgment**

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 any member of my household claim the special assessment ratio allowed by this section on another residence.

**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 reflected on your tax bill. If your application is not approved, you will receive a written denial letter in the mail. 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.

**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 yar 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: (\_\_\_\_\_)