	Office of Union County Assessor 203 N. Herndon St., Union SC 29379 864-429-1650	Legal Residence Special Assessment Application Return Original – Do Not Fax – Do Not Email This Form Must Be Completed In Its Entirety
Must be filed before the first penalty date for the year which you are applying		TMS# _____

Owner Name/Interest owned: _____/_____‰

Owner Spouses Name (List even if they do not own interest): _____

Use Personal Information Sheet for multiple owners & spouses names

If you are legally separated or divorced, provide the court filed documentation with this application

Mailing Address: _____

Property Address: _____

Previous Residence Address (street, city, state & county): _____

_____ _____

Telephone: _____ Email: _____

- Does owner occupy this residence? Yes [ ] No [ ] If yes, what is the date of occupancy? _____
- Do you, your spouse or any of your dependents or other owners own a residence in another County, State or Country? Yes [ ] No [ ] If yes, provide all addresses: _____
  _____
- Is the property being held in a trust? Yes [ ] No [ ] If yes, does the current income beneficiary of the trust occupy this residence? Yes [ ] No [ ] If yes, provide beneficiary's name & a copy of the entire trust with application.
- Is property owned by a single member Limited Liability Corporation (LLC)? Yes [ ] No [ ] If yes, provide articles of incorporation, operating agreement or other document(s) showing applicant is a single member.
- Is any part of this property used for any purpose other than your primary residence? Yes [ ] No [ ] If yes, explain (i.e. commercial, agricultural, mobile home, etc.) _____

PROOF OF ELIGIBILITY DOCUMENTS ARE REQUIRED FOR APPROVAL BY §12-43-220(2)(iii)(A)(B)(C) (v)

1. Copy of valid South Carolina Driver's License or South Carolina State ID Card & Vehicle Registration(s) showing current address (for all owner-occupants AND the owner-occupant spouse);
2. Copy of most recently filed South Carolina Individual Income Tax Return (For all owner-occupants AND owner-occupant spouse);
3. For members of the Military, provide a copy of your current orders and Military ID.

Other proof may be required if, on examining the application, the Assessor needs additional information.

OWNER/OCCUPANT SIGNATURES REQUIRED: Under penalty of perjury, I certify that:

"The residence identified above which is the subject of this application is my legal residence and where I am domiciled at the time of this application. Neither I nor any member of my household claim to be a resident in any other jurisdiction other than South Carolina for any purpose. Neither I nor any member of my household is residing in or occupying any other residence which I or any member of my household has qualified for the special assessment ratio allowed by this section. If this property is owned in trust; the income beneficiary is the legal resident of the property and qualifies for the special assessment."

PENALTY FOR OBTAINING THE SPECIAL ASSESSMENT RATIO ARE EXPLAINED ON THE REVERSE SIDE OF THIS DOCUMENT

Please fill in the blanks or circle the following information about this property:

Square Footage _____	# Bedrooms _____	# Baths _____	# Fireplaces _____
Central Heat/Air…Yes or No	Fencing….Yes or No	Room over Garage…Yes or No	
Swimming Pool…..In Ground	Garage…..Attached or Detached	Basement…….Finished or Unfinished	

Owner Signature: _____ _____ Date: _____

Spouse Signature: _____ Date: _____

TAX YEAR: _____ RECEIVED DATE: _____

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BELOW HAS BEEN ASSEMBLED FROM SECTION 12-43-220 OF THE S.C. CODE OF LAWS OF 1976 AS AMENDED,
A FULL COPY OF THE CODE MAY BE FOUND AT www.scstatehouse.gov/code/statmast.php

DEFINITION OF LEGAL RESIDENCE

FOR PROPERTY TAX PURPOSES THE TERM "LEGAL RESIDENCE" SHALL MEAN THE PERMANENT DOMICILE OR DWELLING PLACE OWNED AND OCCUPIED BY THE OWNER THEREOF. IT SHALL BE THE PLACE WHERE HE INTENDS TO REMAIN PERMANENTLY FOR AN INDEFINITE TIME EVEN THOUGH HE MAY BE TEMPORARILY LIVING AT ANOTHER LOCATION. LEGAL RESIDENCE MAY BE NO MORE THAN 5 CONTIGUOUS ACRES AND MUST BE OWNED TOTALLY OR IN PART FEE SIMPLE TITLE OR BY LIFE ESTATE AND OCCUPIED BY THE OWNER OF INTEREST. IF 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. APPLICATION MUST BE FILED WITH THE ASSESSOR'S OFFICE BEFORE THE FIRST PENALTY DATE FOR THE PAYMENT OF TAXES FOR THE TAX YEAR FOR WHICH THE OWNER FIRST CLAIMS ELIGIBILITY FOR THIS ASSESSMENT RATIO. FAILURE TO FILE WITHIN THE PRESCRIBED TIME CONSTITUTES ABANDONMENT OF THE OWNER'S RIGHT FOR THIS CLASSIFICATION FOR THE CURRENT TAX YEAR AND LOSS OF THE SCHOOL TAX CREDIT.

"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 ON THE OWNER-OCCUPANT'S FEDERAL INCOME TAX RETURN.

FOR OWNERSHIP INTEREST IN RESIDENTIAL PROPERTY CREATED BY DEED IF THE INTEREST IN THE PROPERTY HAS NOT ALREADY TRANSFERRED BY OPERATION OF LAW, WHEN THE INDIVIDUAL CLAIMING THE SPECIAL FOUR PERCENT RATIO ALLOWED BY THIS ITEM HAS AN OWNERSHIP INTEREST IN THE RESIDENCE THAT IS LESS THAT 50% OWNERSHIP IN FEE SIMPLE, THEN THE VALUE OF THE RESIDENCE ALLOWED THE SPECIAL FOUR PERCENT RATIO IS A PERCENTAGE EQUAL OF THE VALUE EQUAL TO THE INDIVIDUALS OWNERSHIP INTEREST IN THE RESIDENCE.

QUALIFICATON REQUIREMENTS

FOR PURPOSES OF THE ASSESSMENT RATIO ALLOWED PURSUANT TO THIS ITEM, THE APPLICANT MUST ACTUALLY OWN AND OCCUPY THE RESIDENCE AS HIS LEGAL RESIDENCE AND BE DOMICILED AT THE THAT ADDRESS FOR SOME PERIOD DURING THE APPLICABLE TAX YEAR, SHALL PROVIDE ALL INFORMATION REQUIRED IN THE APPLICATION AND OTHER PROOF REQUIRED BY THE ASSESSOR, OWNER SHALL NOTIFY THE ASSESSOR WITHIN SIX MONTHS IF THE PROPERTY NO LONGER QUALIFIES FOR THE SPECIAL ASSESSMENT, FAILURE TO NOTIFY THE ASSESSOR WILL RESULT IN A PENALTY IMPOSED EQUAL TO ONE HUNDRED PERCENT OF THE TAX PAID, PLUS INTEREST ON THE AMOUNT AT THE RATE OF ONE-HALF OF ONE PERCENT A MONTH AND APPLIED AS AD VALOREM TAXES.

INFORMATION FOR PROOF OF RESIDENCE REQUIRED BY THE ASSESSOR MAY INCLUDE BUT IS NOT LIMITED TO: (A) COPY OF THE OWNER-OCCUPANT'S MOST RECENTLY FILED SOUTH CAROLINA INDIVIDUAL INCOME TAX RETURN; (B) COPIES OF THE S.C. MOTOR VEHICLE REGISTRATION FOR ALL MOTOR VEHICLES REGISTERED IN THE NAME OF THE OWNER-OCCUPANT; (C) OTHER PROOF REQUIRED BY THE ASSESSOR NECESSARY TO DETERMINE ELIGIBILTY FOR THE ASSESSMENT RATIO ALLOWED BY THIS ITEM.

FOR PURPOSES OF THIS SPECIAL ASSESSMENT "IMMEDIATE FAMILY MEMBER" MEANS PARENT, CHILD, OR SIBLING.

RIGHT TO APPEAL

IF THE ASSESSOR DETERMINES THE OWNER-OCCUPANT INELIGIBLE, THE OWNER-OCCUPANT MAY APPEAL THE CLASSIFICATION AS PROVIDED IN CHAPTER 60, TITLE 12 OF THE S.C. CODE OF LAWS. TAXPAYER MUST APPLY IN WRITING FOR A MEETING WITH THE ASSESSOR WITHIN 30 DAYS OF INELIGIBLITY.

CERTIFICATION STATEMENT

BY SIGNING THIS APPLICATION, THE APPLICANT ATTESTS TO THE FOLLOWING, UNDER PENALTY OF PERJURY, I CERTIFY THAT: "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 S.C. FOR ANY PURPOSE; AND THAT NEITHER I, NOR A MEMBER OF MY HOUSEHOLD, CLAIM THE SPECIAL ASSESSMENT RATIO ALLOWED BY THIS SECTION ON ANOTHER RESIDENCE."

FILING OF THIS APPLICATION DOES NOT ALLOW DELAY IN PAYING TAXES THAT HAVE BEEN BILLED.
PENALTIES & INTEREST WILL NOT BE WAIVED IF PAYMENT IS LATE.

TAX YEAR: _____ RECEIVED DATE: _____

PERSONAL INFORMATION SHEET

THIS INFORMATION IS BEING OBTAINED & WILL BE USED ONLY TO VERIFY WITH OTHER FEDERAL, STATE & LOCAL GOVERNMENTAL AGENCYS THAT NO VIOLATION OF LAWS PERTAINING TO THE LEGAL RESIDENCE ACT OF SOUTH CAROLINA LAW ARE VIOLATED

TAX MAP NUMBER: _____

YOUR VALID S.C. DRIVERS LICENSE MUST REFLECT THE SAME ADDRESS AS THE ADDRESS YOU ARE APPLYING FOR AS YOUR LEGAL RESIDENCE ON THIS APPLICATION.

PLEASE PRINT OR TYPE YOUR INFORMATION IN SPACE PROVIDED BELOW FOR **ONLY THE ADULT PERSON OR PERSONS WHO OCCUPY THE HOUSE.** USE ADDITIONAL SHEET IF NECCESARY.

	OWNER/RESIDENT #1	OWNER/RESIDENT #2	OWNER/RESIDENT #3
OWNER NAME			
SOCIAL SECURITY #			
DRIVER LIC. # & STATE ISSUED			
EXP. DATE			
BIRTHDATE			

USE SPACE BELOW IF NEEDED:

DO NOT WRITE BELOW THIS LINE - OFFICE USE ONLY

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TAX YEAR: _____ RECEIVED DATE: _____

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