Office of Union County Assessor

203 N. Herndon St., Union SC 29379

864-429-1650

TMS #: _____

(THIS FORM MUST BE COMPLETED IN ITS ENTIRETY)

APPLICATION FOR SPECIAL ASSESSMENT AS LEGAL RESIDENCE

PLEASE RETURN WITHIN 30 DAYS TO INSURE PROPER ASSESSMENT
(SEE REVERSE FOR MORE INFORMATION)

My prior residence address: _____
(STREET ADDRESS INCLUDING COUNTY)

My legal residence address: _____
(911 STREET ADDRESS)

My mailing address: _____
(IF DIFFERENT THAN 911 ADDRESS)

Date of occupancy: _____ Phone: _____

Property address: _____

Property owner/percentage owned: _____/_____‰

Property owner/percentage owned: _____/_____‰

(Add additional sheet(s) for spouses/‰ and/or additional owner(s)/ ‰)

PROVIDE THE FOLLOWING INFORMATION ON YOUR CURRENT RESIDENCE

APPROXIMATE SQUARE FOOTAGE _____ NUMBER OF BEDROOMS _____ BATHS _____

NUMBER OF FIREPLACES GAS _____WOOD _____ CENTRAL HEAT/AIR _____ (YES OR NO)

(CIRCLE IF YOU HAVE THE FOLLOWING)

GARAGE.....SINGLE DOUBLE TRIPLE OR DETACHED

CARPORT.....SINGLE DOUBLE TRIPLE OR DETATCHED

BASEMENT....FINISHED OR UNFINISHED

SCREEN PORCH

ROOM OVER GARAGE....FINISHED OR UNFINISHED

STORAGE SHED

SWIMMING POOL...IN GROUND OR ABOVE

FENCING

SUN ROOM....HEATED OR UN HEATED

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."*

Owner/Agent's signature_____ Date_____

Spouse/Agent's signature _____ _ Date _____

If agent signed, give relation to owner and address: _____

_____

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DO NOT WRITE BELOW THIS LINE OFFICE USE ONLY

TAX YEAR _____ DATE RECEIVED _____

rev: 09/2012

THIS APPLICATION & PERSONAL INFORMATION SHEET MUST BE COMPLETED IN ITS ENTIRETY AND RETURNED TO THE UNION COUNTY ASSESSOR'S OFFICE; FAILURE TO APPLY WILL RESULT IN THE HIGHER ASSESSMENT OF 6% AND THE LOSS OF THE SCHOOL TAX CREDIT

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

1. 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 OWNERSIP INTEREST IN THE RESIDENCE.

2. 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.

3. 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.

4. 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.

rev: 09/2012

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: _____

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

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

USE BLANK SPACE BELOW IF NEEDED

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