

Union County Assessor's Office

203 N. Herndon St., Union, S.C. 29379

(864) 429-1650

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: _____

TAX MAP NUMBER OF PROPERTY: _____

PROPERTY ADDRESS: _____

PROPERTY OWNER: _____

SPOUSE'S NAME: _____

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 STORAGE SHED
- CARPORT.....SINGLE DOUBLE TRIPLE OR DETACHED SWIMMING POOL...IN GROUND OR ABOVE
- BASEMENT....FINISHED OR UNFINISHED FENCING
- SCREEN PORCH SUN ROOM....HEATED OR UN HEATED
- ROOM OVER GARAGE....FINISHED OR UNFINISHED

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 AND THAT NEITHER I NOR ANY MEMBER OF MY HOUSEHOLD OWN ANY OTHER RESIDENCE WHICH HAS QUALIFIED FOR THE SPECIAL ASSESSMENT RATIO, ALLOWED BY THIS SECTION."

OWNER/AGENT'S SIGNATURE _____ DATE _____

SPOUSE/AGENT'S SIGNATURE _____ DATE _____

IF AGENT SIGNED, GIVE RELATIONSHIP & MAILING ADDRESS: _____

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DO NOT WRITE BELOW THIS LINE OFFICE USE ONLY

TAX YEAR _____ DATE RECEIVED _____

THIS APPLICATION 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.

(SEE SECTION 12-43-220 OF THE S.C. CODE OF LAWS OF 1976 AS AMENDED)

1. DEFINITION OF LEGAL RESIDENCE

FOR PROPERTY TAX PURPOSES THE TERM "LEGAL RESIDENCE" SHALL MEAN THE PERMANENT DOMICILE OR DWELLING PLACE OWNED BY A PERSON 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 (DEPT. OF REVENUE REGULATION 117-124). 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.

2. QUALIFICATION REQUIREMENTS

FOR PURPOSES OF THE ASSESSMENT RATIO ALLOWED PURSUANT TO THIS ITEM, A RESIDENCE DOES NOT QUALIFY AS A LEGAL RESIDENCE UNLESS THE RESIDENCE IS DETERMINED TO BE THE DOMICILE OF THE OWNER-APPLICANT. A TAXPAYER MAY RECEIVE THE 4% ASSESSMENT ON ONLY ONE RESIDENCE.

THE OWNER-OCCUPANT 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 AND REMAIN IN THAT STATUS AT THE TIME OF FILING THE APPLICATION REQUIRED BY THIS ITEM.

SECTION 12-43-220 © OF THE S.C. CODE OF LAWS PROVIDED FURTHER: IN ADDITION TO THE CERTIFICATION, THE BURDEN OF PROOF THE ASSESSOR REQUIRES INCLUDING BUT 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 ELIGIBILITY FOR THE ASSESSMENT RATIO ALLOWED BY THIS ITEM.

IF A PERSON SIGNS THE CERTIFICATION, OBTAINS THE 4 % 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 THE AMOUNT AT THE RATE OF ONE-HALF OF ONE PERCENT A MONTH.

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 INELIGIBILITY.

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; AND THAT NEITHER I NOR ANY MEMBER OF MY HOUSEHOLD OWN ANY OTHER RESIDENCE WHICH CURRENTLY RECEIVES THE OWNER-OCCUPANT 4 % RATIO".

"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 THE OWNER-OCCUPANT CLAIMED OR ELIGIBLE TO BE CLAIMED AS A DEPENDENT ON THE OWNER-OCCUPANT'S FEDERAL INCOME TAX RETURN.