

APPLICATION OF LEGAL RESIDENCE (4%) SPECIAL ASSESSMENT

Mail or deliver original to: Union County Assessor's Office 203 N Herndon St, Union SC 29379 864-429-1650 <u>DO NOT FAX</u> <u>DO NOT EMAIL</u>		TMS# _____ Owner: _____ Mailing: _____ _____ Property address: _____
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You must answer ALL questions and provide required proof or special assessment ratio will be denied
Must be filed with the Assessor before the first penalty date for the year which you are applying [typically January 15th]
Incomplete applications will not be processed

1. Print owner-occupant's name: _____
2. Address of owner-occupant's primary residence: _____
3. Please check appropriate: 1)Married 2)Divorced 3)Legally Separated (Provide court filed documents for #2 or #3)
4. Date owner-occupant(s) began to occupy the property: _____ Spouse's Name: _____
5. Type of residence: Single Family Duplex Townhouse Mobile Home
6. Is the property held in trust? No Yes If yes: Is property occupied by the current income beneficiary of the trust?
 No Yes (Provide a complete copy of the trust and any related documents)
7. Is the property owned by a single member Limited Liability Corporation (LLC)? No Yes (Provide articles of incorporation, operating agreement or other document(s) showing the applicant is the single member)
8. Is the property subject to a land/installment contract or bond for title? No Yes (Provide copy of recorded contract)
9. Is any part of the property used for something other than owner-occupant's primary residence? No Yes If yes explain:
 (I.e. commercial, agricultural, mobile home, etc.) _____
10. Owner-occupant's previous residence (Street, City, County, State, Country) _____
11. Spouse's previous residence: _____
12. Did owner-occupant own previous residence? No Yes If yes, has that property been sold? No Yes Date sold: _____
13. 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? No Yes (Attach explanation)
14. Do you, your spouse or any member of your household own another residence(s) anywhere in the United States? No Yes
 (Provide all addresses showing, Street, City, County, State) _____
15. For **all other owners**, attach list of full name, percent interest owned and relation to applicant

MINIMUM REQUIRED DOCUMENT(S) TO CONSIDER APPLCATION

- A) Copy of valid SC Driver License or valid SC ID Card showing current address (For all owner-occupant(s) and spouse(s));
- B) Members of the Military must also provide Military ID

Other proof may be required if, on examining the application, the assessor needs additional information
 Please read back for more information

"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 other than South Carolina for any purpose; and (B) that neither I, nor a member of my household, claim the special assessment ratio allowed by this section on another residence; and 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 IS EXPLAINED ON THE REVERSE SIDE OF THIS DOCUMENT

Owner Signature: _____ Date: _____

Spouse Signature: _____ Date: _____

Telephone: _____ Email: _____

**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.
 COMPLETE TOP SECTION ON BACK OF THIS APPLICATION**

BELOW IS OFFICE USE ONLY

TAX YEAR: _____ APPROVED _____ YES _____ NO _____ DATE RECEIVED: _____
 REV: 12/2016

APPLICATION OF LEGAL RESIDENCE (4%) SPECIAL ASSESSMENT

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	

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 <http://www.scstatehouse.gov/code/title12.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 five 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 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 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 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 than fifty percent 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.

QUALIFICATION 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 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, a residence which has been qualified as a legal residence for any part of the year is entitled to the four percent assessment ratio provided 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.

Information for proof of residence required by the assessor may include but is not limited to: (A) copy of the owner-occupants most recently filed S.C. Individual Income Tax Return; (B) copy of a court order showing that you are separated; this may be titled, Decree of Separate Support and Maintenance or a Separation Order from a Family Court or an order from another court of competent jurisdiction in another state showing that you are separated; (C) members of the military, provide a copy of your Current Orders, LES and Military ID; (D) copy of final Divorce Decree (E) other proof required by the assessor necessary to determine eligibility for the assessment ratio allowed by this item.

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

DO NOT SEND YOUR ORIGINAL DOCUMENTS – SEND LEGIBLE COPIES ONLY

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 notify the assessor in writing within thirty days of notice of ineligibility of intent.

CERTIFICATION STATEMENT

If a person signs the certification, obtains the four percent 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 that amount at the rate of one-half of one percent a month, but in no case less than thirty dollars nor more than the current year's taxes. This penalty and any interest are considered ad valorem taxes due on the property for purposes of collection and enforcement.

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.

If your application is found ineligible you will receive notification of disapproval along with your appeal rights and appeal time period.

