

## APPLICATION FOR SPECIAL ASSESSMENT AS LEGAL RESIDENCE

**IMPORTANT : SEE REVERSE SIDE FOR FILING QUALIFICATIONS AND ADDITIONAL FILING INSTRUCTIONS.**

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 ABBEVILLE COUNTY ASSESSOR  
 903 WEST GREENWOOD STREET  
 SUITE 2200  
 ABBEVILLE SC 29620

EXT. 51		FOR OFFICE USE ONLY	
TMS #	_____	DATE MAILED	_____
DATE RECEIVED	_____	DATE PROCESSED	_____
		PROCESSED BY	_____

MAILING ADDRESS OF PROPERTY OWNER	PROPERTY LOCATION AND LEGAL DESCRIPTION	SCHOOL OR TAX DISTRICT
_____ _____ _____	_____ <b>PARCEL ID</b>  <b>000-99 --</b> _____ <b>MOBILE HOME ID</b>	_____ _____ <b>TAX YEAR</b> _____

Property Owner	Social Security # or Fed. I.D. #
Second Owner/or Spouse (Regardless of ownership interest)	Social Security # Spouse ? (yes / no)

**If more than two (2) owners, attach a separate sheet with above information on each owner.**

**PROOF OF ELIGIBILITY DOCUMENTS ARE REQUIRED WITH SUBMISSION FOR APPROVAL**

Marital Status: Single ( ) Married ( ) Divorced ( ) Widowed ( ) Separated ( ) \* You must attach the court ordered maintenance agreement.

Date of occupancy :	Place of residence on January 1st	
Precinct in which you are registered to vote	Do you file a South Carolina Resident state income tax return ?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Are there any other buildings including apartments or land area rented ? If yes, describe :		<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you, your spouse, or your dependents claim to be a resident or receive a residency benefit anywhere else ? If so, where ?		<input type="checkbox"/> Yes <input type="checkbox"/> No
If the property is held in a trust, is the property occupied by the income beneficiary of the trust ? If yes, please submit a copy of the trust :		<input type="checkbox"/> Yes <input type="checkbox"/> No
Is the property subject to vacation rentals as provided in Title 27, Chapter 50, Article 2 of the South Carolina Code of Laws for more than 90 days during the year ?		<input type="checkbox"/> Yes <input type="checkbox"/> No

In which county are the vehicles of the owner, owner's spouse and dependents registered ? \_\_\_\_\_

What percentage ownership does the applicant have in this property ? \_\_\_\_% List relationship of all other owners to the applicant (parent, child, sibling, etc.): \_\_\_\_\_

List your previous residence address : \_\_\_\_\_ County: \_\_\_\_\_

If your mailing address is different from this location, please explain why : \_\_\_\_\_

Arc you purchasing this property under a contract of sale ? Yes ( ) No ( ) (If yes, you must include a copy of the recorded contract.)

Is this a mobile home? Yes ( ) No ( ) If yes, list current decal # \_\_\_\_\_. Do you own the land the mobile home is on? Yes ( ) No ( )

Is this property owned by a single member LLC ? Yes ( ) No ( ) (If yes, you must provide proof of such ownership and tax filing status. Ex: tax returns, articles of incorporation, operating agreement, etc.)

**IF APPLYING FOR LEGAL RESIDENCE (SEE INSTRUCTIONS ON BACK)**

Section 12-43-220(c)(1) of the South Carolina Code of Laws and Department of Revenue Regulation 117-1800.1 requires that the applicant sign the following statement:

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

(iii) For purposes of subitem (ii)(B) of this item, "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.

Owner's Signature	Date :	Phone : (Daytime)
If signed by agent, include power of attorney and Relationship :		

# APPLICATION FOR SPECIAL ASSESSMENT AS LEGAL RESIDENCE

## DEFINITION OF LEGAL RESIDENCE

For property tax purposes the term "Legal Residence" shall mean the permanent home or dwelling place owned by a person and occupied by the owner thereof and where he or she is domiciled. (Department of Revenue Regulation 117-1800.1)

The legal residence and not more than five acres contiguous thereto, when owned totally or in part in 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 interest, are taxed on an assessment equal to four percent of the fair market value of the property.

(South Carolina Code of Laws (12-43-220(c)))

## 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. (South Carolina Code of Laws (12-43-220(c)))

To qualify for the special property tax assessment ratio allowed by this item, 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. (South Carolina Code of Laws (12-43-220(c))).

Section 12-43-220(c) of South Carolina Code of Laws provides further: "In addition to the certification, the burden of proof for eligibility for the four percent assessment ratio is on the owner-occupant and the applicant must provide proof the assessor requires including, but not limited to : (A) a copy of the owner-occupant's most recently filed South Carolina individual tax return ; (B) copies of South Carolina 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.

*Enclose a copy of (at least two) or more of the following for proof of residency :*

1. Valid South Carolina driver's license (if married, need both regardless of ownership interest)
2. Vehicle registration
3. Voter registration
4. SC resident income tax return

## **RETURN THIS APPLICATION NOW**

This application must be completed in full and the owners of the property or the owners' agent must apply for the four percent legal assessment ratio before the first penalty date (January 15) for the payment of taxes for the tax year for which the owner first claims eligibility for the four percent assessment ratio. No further applications are necessary from the current owner while the property for which the initial application was made continues to meet the eligibility requirements. If a change in ownership or use occurs, the owner who had qualified for the special assessment ratio allowed by this section shall notify the assessor of the change in classification within six months of the change. Another application is required by the new owner to qualify for future years at the four percent ratio allowed by this section. (Section-12-43-220(c) and (d) of the South Carolina Code of Laws.) Please file **as soon as possible to** avoid any unnecessary delays in processing your application.

## **KEEP A COPY**

**Keep a copy of the original for your records. Make any necessary corrections such as mailing address, zip code, etc. directly on the front of this application. Mail it to the county in which the property resides. If you have any questions concerning this application, please call the Assessor's office. Return address and phone # provided on top front of application.**