


TMS #		 <p>ANDERSON COUNTY ASSESSOR 401 E. River Street Anderson, SC 29624 Tel: (864)260-4028 Fax: (864) 260-4099 Email: Assessor@andersoncountysc.org</p>	
PERMIT #:			
CO DATE:			

LEGAL RESIDENCE (4%) SPECIAL ASSESSMENT APPLICATION
THIS APPLICATION MUST BE SUBMITTED NO LATER THAN THE FIRST PENALTY DATE.
(USUALLY JANUARY 15TH OR THE FIRST BUSINESS DAY THEREAFTER.)

LIST NAMES OF ALL OWNER-OCCUPANTS		TAX YEAR	
MAILING ADDRESS		PHYSICAL ADDRESS	
EMAIL ADDRESS		DATE OCCUPIED	DEED BOOK/ PAGE

MINIMUM REQUIRED PROOF TO CONSIDER APPLICATION

ALL QUESTIONS ON THIS APPLICATION MUST BE ANSWERED AND ALL REQUIRED PROOF PROVIDED
INCOMPLETE, UNSIGNED AND UNSUPPORTED APPLICATIONS WILL NOT BE PROCESSED

- A) Copies of SC Driver(s) License(s) or SC ID card(s) - Reflecting your current address (for all owner-occupants AND spouse).
 - B) Copies of Vehicle Registration(s) – Reflecting your current address (for all owner-occupants AND spouse).
- *Other proof may be required, in order to complete the processing of this application.*
- If any proof required by the Assessor is not supplied, the application will not be approved and the special assessment ratio *will be denied*.

OTHER CIRCUMSTANCES

- a) If divorced or separated, a copy of the Final Divorce Decree or Court Approved Separate Maintenance and Support Order is required.
- b) Members of the Military, provide a copy of current Military Orders, Military ID (Military permanent duty station must be in South Carolina).
- c) If property which is the subject of this application is owned by a Limited Liability Company (LLC), please provide a copy of the Articles of Organization listing all the members. Provide explanation of each member's relationship to the applicant.

1) Type of Residence: If POY list Other TMS beside selection.	SINGLE FAMILY MOBILE HOME MOBILE HOME & LAND MOBILE HOME AS RE	TOWNHOUSE DUPLEX TRIPLEX QUADRIPLEX	PART OF YARD CONDO
2) Marital Status: If both names do not appear on the deed list spouse/partner beside marital status.	MARRIED NEVER MARRIED WIDOWED	DIVORCED-FINAL DIVORCE DECREE LEGALLY SEPARATED-COURT APPROVED SEPARATION AGREEMENT	

3) Do you now, or will you for the next tax year, file as a South Carolina Resident when filing State and Federal Income Tax Returns? If NO, Attach Explanation.	YES	NO
--	-----	----

4) PREVIOUS Residence: Full Address: _____ COUNTY
Did you own Previous Residence? _____ YEAR SOLD
If NOT SOLD, provide letter from previous taxing jurisdiction proving notification of change in residency.

5) If this property is held in a trust, is the applicant a current Beneficiary of the Trust? (You must provide a copy of the relevant sections of the Trust document which identify the Beneficiaries)	NOT HELD IN A TRUST YES-MUST PROVIDE A COPY OF RELEVANT SECTIONS OF THE TRUST.
--	---

6) Do you, your spouse or any member of your household* maintain another home as your primary residence in another County, State or Country? If YES, attach an explanation.	NO YES-PROVIDE EXPLANATION
---	-----------------------------------

7) Is any part of this property (commercial, apartment, lot, mobile home, etc.) rented, leased or used by someone other than the owner? ___ _ ___ If YES, attach an explanation. If property is/was rented for ANY period of time during the year, list number of days rented and portion of property rented.

8) Do you, your spouse, or any member of your household* own any other real property anywhere (this includes, but is not limited to, real properties titled in a LLC, LLP, Trust, etc.)? _____ If YES, you must provide the Address, County, State and Owner Name for each property owned.

Section 12-43-220(c)(1) of the South Carolina Code of Laws requires that the applicant(s) sign the following statement:

“Under the 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.”*

**"member of my household" is defined on the back of this application.*

Section 12-43-220(c)(2)(viii): *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.*

SIGNATURE OF OWNER-OCCUPANT - REQUIRED	SCDL#	SSN# (entire number)	PHONE#	DATE
SIGNATURE OF CO-OWNER/SPOUSE - REQUIRED	SCDL#	SSN# (entire number)	PHONE#	DATE

FILING OF THE LEGAL RESIDENCE (4%) SPECIAL ASSESSMENT DOES NOT PRECLUDE THE TAX LIABILITY.
 Under SC statutes, taxes are DUE BY THE DATE ON THE BILL (Usually January 15th or the 1st workday thereafter).
PENALTIES & INTEREST WILL NOT BE WAIVED IF THE PAYMENT IS LATE.

ASSESSOR'S OFFICE USE
 Approved / Denied
 Clerk: _____ Date: _____

You may not receive any further notification if your application is approved for the 4% ratio. If approved, the 4% ratio will be computed into your tax bill and will reflect 4% as the assessment ratio on your bill. If your application is not approved by the time the bill is due, pay the bill and a refund will be issued if the special assessment ratio is granted. If your application is disapproved or removed for any reason you will receive an assessment notice.

THE FOLLOWING ARE EXCERPTS FROM THE STATUTE

SECTION 12-43-220. Classifications shall be equal and uniform; particular classifications and assessment ratios; procedures for claiming certain classifications; roll-back taxes.

(c)(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 the interest, are taxed on an assessment equal to four percent of the fair market value of the property. If residential real 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.

If this property has located on it any rented mobile homes or residences which are rented or any business for profit, this four percent value does not apply to those businesses or rental properties. 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.

(2)(i) 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. 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.

(ii) This item does not apply unless the owner of the property or the owner's agent applies for the four percent assessment ratio 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. In the application the owner or his agent shall provide all information required in the application, and shall certify to the following statement: (SEE CERTIFICATION ON FRONT OF APPLICATION)

MEMBER OF HOUSEHOLD: DEFINITION:

(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.

(iv) 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 income tax return;

(B) copies of South Carolina motor vehicle registrations 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 the owner or the owner's agent has made a proper certificate as required pursuant to this sub item and the owner is otherwise eligible, the owner is deemed to have met the burden of proof and is allowed the four percent assessment ratio allowed by this item, if the residence that is the subject of the application is not rented for more than seventy-two days in a calendar year. For purposes of determining eligibility, rental income, and residency, the assessor annually may require a copy of applicable portions of the owner's federal and state tax returns, as well as the Schedule E from the applicant's federal return for the applicable tax year.

If the assessor determines the owner-occupant ineligible, the six percent property tax assessment ratio applies and the owner-occupant may appeal the classification as provided in Chapter 60 of this title.

(v)(A) A member of the armed forces of the United States on active duty who is a legal resident of and domiciled in another state is nevertheless deemed a legal resident and domiciled in this State for purposes of this item if the member's permanent duty station is in this State. A copy of the member's orders filed with the assessor is considered proof sufficient of the member's permanent duty station.

(vi) 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.

(vii) ***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.***

(viii) Failure to file within the prescribed time constitutes abandonment of the owner's right for this classification for the current tax year, but the local taxing authority may extend the time for filing upon a showing satisfactory to it that the person had reasonable cause for not filing before the first penalty date.

(3) Notwithstanding any other provision of law, a taxpayer may apply for a refund of property taxes overpaid because the property was eligible for the legal residence assessment ratio. The application must be made in accordance with Section 12-60-2560. The taxpayer must establish that the property in question was in fact his legal residence and where he was domiciled. A county council, by ordinance, may allow refunds for the county government portion of property taxes for such additional past years as it determines advisable.

(5) To qualify for the four percent assessment ratio, the owner-occupant of a legal residence that is being purchased under a contract for sale or a bond for title must record the contract for sale or the bond for title in the office of the register of mesne conveyances or the clerk of court in those counties where the office of the register of mesne conveyances has been abolished.

For purposes of this subsection, a contract for sale or a bond for title is the sale of real property by a seller, who finances the sale and retains title to the property solely as security for the debt.

(7) [deleted by 2014 Act No. 259,§1.B.]

(8)(i) For ownership interests 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 assessment 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 assessment ratio is a percentage of that value equal to the individual's ownership interest in the residence, but not less than the amount provided pursuant to subitem (4) of this item. This sub-item (8) does not apply in the case of a residence otherwise eligible for the special four percent assessment ratio when occupied jointly by a married couple or which remains occupied by a spouse legally separated from a spouse who has abandoned the residence. If the special four percent assessment ratio allowed by this item applies to only a fraction of the value of residence, then the exemption allowed pursuant to Section 12-37-220(B)(47) applies only to value attributable to the taxpayer's ownership interest.

(ii) Notwithstanding subitem (i), for ownership interests in residential property created by deed if the interest in the property has not already transferred by operation of law, an applicant may qualify for the four percent assessment ratio on the entire value of the property if the applicant:

(A) owns at least a twenty-five percent interest in the subject property with immediate family members;

(B) is not a member of a household currently receiving the four percent assessment ratio on another property; and

(C) otherwise qualifies for the four percent assessment ratio.

For purposes of this subitem, "immediate family member" means a parent, child, or sibling.