APPLICATION FOR SPECIAL ASSESSMENT AS LEGAL RESIDENCE

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

RETURN ADDRESS :

Phone # : 803-874-3613
Fax # : 803-874-1242

CALHOUN COUNTY ASSESSOR
102 COURTHOUSE DRIVE
SUITE 107
ST MATTHEWS SC 29135

FOR OFFICE USE ONLY			
TMS #			
DATE MAILED		DATE PROCESSED	
DATE RECEIVED		PROCESSED BY	

NAME AND MAILING ADDRESS OF PROPERTY OWNER	PROPERTY LOCATION AND LEGAL DESCRIPTION	SCHOOL OR TAX DISTRICT
		TAX YEAR

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

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

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 ?	☐ Yes ☐ No
Are there any other buildings including apartments or land area rented ? If yes, describe :		☐ Yes ☐ No
Do you or your spouse claim legal residence on another property in SC or another state ? If yes, what county and state ?		☐ Yes ☐ 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 :		☐ Yes ☐ 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 ?		☐ Yes ☐ No

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 agent signed for owner Relationship :	Mailing Address :	

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.