

Required Documents:

SC Driver's License or SC Identification

(all parties)

SC Vehicle Registrations

(including company cars)

SC Voters Registration Card(s)

(all parties)

Federal and State Income Tax Returns

(1040 and Schedules A, C, E & Form 8829 if applicable)

Divorce or Legal Separation Papers

(one page of final declaration)

Active Duty *must provide a copy of current orders or current leave Earnings Statement (LES)*

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. 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.

QUALIFICATIONS OF REQUIREMENTS

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 interest, is taxed on assessment equal to four percent of the fair market value of the property. South Carolina Code of Laws (12-43-220(c)).

For the purposes of the assessment ratio allowed pursuant to this item, a residence does not qualify as a legal residence unless the residence is determine to be the domicile of the owner-applicant. A taxpayer may receive the four percent assessment ratio on only one residence for a tax year. 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 the 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. South Carolina Code of Laws (12-43-220(c)).

Section 12-43-220(c) of the 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 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.

A copy of the "Separate Maintenance and Support" document signed by a judge and filed with the courts should be provided if claiming legal separation. Until a Divorce is granted, the applicant must reapply and recertify annually to maintain the special four percent assessment ratio on his independent, owner-occupied property until the applicant has been granted a divorce by a court of competent jurisdiction or the applicant has reconciled with his/her spouse. SECTION 1.B. Section 12-43-220(c)(2)

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 SOUTH CAROLINA CODE OF LAWS

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Divorce/Separation

A copy of the "Separate Maintenance and Support" document signed by a judge and filed with the courts should be provided if claiming legal separation. Until a divorce is granted, the applicant must reapply and recertify annually to maintain the special four percent assessment ratio on his independent, owner-occupied property until the applicant has been granted a divorce by a court of competent jurisdiction or the applicant has reconciled with his/her spouse. SECTION 1. B. Section 12-43-220(c) (2)