

Tax Year

Pin/TMS# #

LR

APPLICATION FOR SPECIAL ASSESSMENT AS LEGAL RESIDENCE (4%)

ID 20609

Colleton County Assessor's Office

PO Box 1166 \* 31 Klein St \* Walterboro SC 29488

Physical Location and Legal Description

Name Mailing Address of Property Owner

Phone (843) 549-1213

Last First

Owner  Heir

Last First

Co-Owner  Spouse  Other Owner

Address

IF Other, List Relationship

Additional Owner(s)

Application must be filed with the Assessor before the first penalty date for the payment of taxes due (by January 15th)

- 1. If the above mailing address is incorrect, please provide
2. Marital Status: Married Widowed Never Married Divorced Legal Separation: Attach Court Order
3. Date applicant(s) began to occupy the property:
4. Type of Residence: Single Family Duplex Townhouse Condo Seperat Parcel as Yard
5. Is the property rented any period of time during the year?
6. Is the property subject to vacation rentals or a lease agreement?
7. Is any part of this property rented by someone other than the owner?
8. Do you, your spouse, or any of your dependents maintain another residence in this or any other county or state?
9. Is the property held in a trust?
10. Previous Address, if different:
11. Do you file a South Carolina State income tax return?
12. Colleton County Precinct in which registered to vote:
13. Are ALL of your vehicles registered in Colleton County?
14. Are you permanently disabled? Are you 65 or older? Are you 100% Disabled Vet?

SC Code 12-43-220(c) "The owner or his agent shall provide all information required in the application, and shall certify to 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 where I am domiciled at the time of this application and that 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 other member of my household is residing in or occupying any other residence which I or any member of my immediate family has qualified for the special assessment ratio allowed by this section.

By the signing of this application I agree that I have read and understand the above statement and followed the instructions on the back of this form

If any required proof or information is missing, the application will not be processed. If other proof or information is required, you will be notified

Residential address on Driver's License and voter's and vehicle registration must reflect the address for which you are applying

Copies of these documents are required

Check Attached Doc' Driver's Lic. Voters Registration Proof of Divorced/Legal Separation if not remarried Other Required Doc

Required: Owners Signature

Required: Owner's Spouse

Required: Co-Owner(s)

Name (Print) Sign: Date: SSN: Phone: Email: Drivers Lic No

Other: If Agent/POA/Other: Signature Relationship Address

OFFICE USE ONLY

Approved: YES / NO By: Date: Issued By online Date Issued

## Required Documents (documents must be current)

SC Driver's License or SC Identification (all parties)

South Carolina Vehicle Registration(s) including company vehicles

SC Voters Registration Card(s) (all parties)

Divorce or Legal Separation Documents  
*one page of final declaration*

Federal State Income Tax Returns

*1040 and Schedules A, C, E Form 8829 if applicable*

Active Duty 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.

### Qualification 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 on 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 determined 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 the 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 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