



COUNTY COUNCIL OF BEAUFORT COUNTY
Office of the Assessor
 Beaufort County Government Robert Smalls Complex
 Post Office Box 1228, Beaufort, South Carolina 29901-1228
 Phone: (843) 255-2400 Website: www.bcgov.net

Special Assessment 4%
Legal Residence
Application
Due January 15th

Parcel ID Number: **R** - - - - - Alternate ID Number: _____

ALL QUESTIONS MUST BE ANSWERED BEFORE APPLICATION CAN BE PROCESSED

Property Address: _____ City, State, Zip: _____
 Check one: Initial Application Renewal Change from Secondary Residence to Primary Residence

- Do you occupy this as your legal/primary residence? Yes No
 Date you first occupied this property as your legal/primary residence: _____
- Are you or any member of your household claiming legal/primary residence on any other property in the US? Yes No
 If yes, give the property address: _____
- Is your home mailing address the same as the property address? Yes No
 If no, explain: _____
- Is any of this property being used commercially or for a home business? Yes No
 If yes, explain and give the percentage or square footage used: _____
- Is any portion of this property (land and/or building) rented or leased to others? Yes No
 If yes, what percentage? _____ # days rented or leased/year _____
- Is this property being held in a Trust? (If yes, submit Trust documents to be reviewed) Yes No
- If this is a mobile home, please specify if you own or rent the land? Own Rent
 If you own the land, list the Parcel ID Number for the land: **R** - - - - -

PROOF OF ELIGIBILITY REQUIRED FROM ALL OWNERS & SPOUSES

- SC Driver's License/I.D. Card
- SC Individual Income Tax Return
- Additional Documents as may be Requested
- SC Vehicle Registration/Voter Registration if no Vehicles
- PCS Orders/Military I.D. Cards for Military Personnel
- **No Fax or E-mails Accepted**

PENALTY OF PERJURY, FRAUD AND REMOVAL OF LEGAL RESIDENCE

Pursuant to Section 12-43-220(C)(vi)(6) of the SC Code of Laws: **"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 the residence for future years for the four percent assessment ratio allowed by this section." **Change of use includes, but is not limited to: renting or leasing, vacating, or using the parcel for second / vacation home, or commercial use.** A penalty in the amount of the real property taxes previously paid will be assessed for failure to notify the Assessor within six months of the change

"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. '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 Name: _____ <small>Required</small> Signature: _____ SSN: _____ Date: _____ Daytime Phone/Cell: _____	Spouse/Co-Owner Name: _____ <small>Required</small> Signature: _____ SSN: _____ Date: _____ Daytime Phone/Cell: _____
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For Office Use Only

Approved _____ Disqualified _____ Initials of Reviewing official _____ Date: _____

Submitting this application does not allow you to delay paying taxes that are billed. Penalties & interest will NOT be waived. You will only be notified if your application is denied.

Form Revised: 06/1/2017

If you have not heard regarding the status of this application prior to the penalty date for payment of taxes:

- **PAY YOUR BILL: A refund will be issued if/when the application is approved.**

If this application is approved:

- You *may not* receive any further notification if your application is *approved* for the 4% ratio.
- The 4% ratio will be computed into your tax bill
- 4% will be noted as the assessment ratio on your bill (Except when split assessment – 6% noted as assessment ratio).

If your application is disapproved or 4% is removed for any reason – you will receive a written Notice of 4% Assessment Denial:

- The notice will show “6%” as the assessment ratio.
- The notice will advise you of your appeal rights and the appeal period.

Following are limited **EXCERPTS** from the legal residence exemption statute: **SECTION 12-43-220 (C).**
The entire statute is available by calling the [Assessor's Office at 843-255-2400](tel:843-255-2400)

- (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.

When the legal residence is located on leased or rented property and the residence is owned and occupied by the owner of a residence on leased property, even though at the end of the lease period the lessor becomes the owner of the residence, the assessment for the residence is at the same ratio as provided in this item. If the lessee of property upon which he has located his legal residence is liable for taxes on the leased property, then the property upon which he is liable for taxes, not to exceed five acres contiguous to his legal residence, must be assessed at the same ratio provided in this item. 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) 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.
- (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**. Another application is required by the new owner to qualify the residence for future years for the four percent assessment ratio allowed by this section.
- (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.
- (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.

Please initial acknowledging that you have read and understand this application.

Owners Initials: _____