



York County Government
Office of the Assessor
Post Office Box 57, York, S.C. 29745
(803) 684-8526 phone
(803) 628-3936 fax
assessor@yorkcountygov.com

Very Important!!!

Instructions for Special Assessment as Legal Residence Application

If you are claiming this property as your only permanent legal residence, please complete the enclosed application per South Carolina Code of Laws Section 12-43-220(c) (2) (ii).

When completing the application please be sure to:

- **Answer all questions.**
- **Include the Last 4 digits of Social Security numbers for each deeded owner/occupant.**
- **Sign and date the completed application.**

Before mailing, emailing, or faxing the completed application please be sure to include:

- **A copy of your driver's license showing the correct physical address.**
- **A copy of your vehicle registration showing the correct physical address.**
- **If you are married, send copies of your spouse's license and registration showing the correct physical address.**
- **If the property is held in a trust, please provide the portion of the trust that indicates who the Income Beneficiary is.**

In order to ensure that you are being assessed at the appropriate rate, complete the application and return with the required documents as soon as possible. **If the application is not complete and supporting documents are not included when submitted, it will be returned and will not be processed.** Completed applications will be processed as time allows.

Any information provided on this document may be subject to the South Carolina Freedom of Information Act and may be disclosed to third parties in accordance with Applicable law. However, Social Security number, credit card numbers, and driver license numbers will not be divulged.

Please return completed application and supporting documents to the email, mailing address, or fax number above



York County Government
Office of the Assessor
 Post Office Box 57, York, S.C. 29745
 (803) 684-8526 phone (803) 628-3936 fax
assessor@yorkcountygov.com

APPLICATION FOR SPECIAL ASSESSMENT AS LEGAL RESIDENCE

OWNER NAME AND MAILING ADDRESS OF PROPERTY	PROPERTY IDENTIFICATION NUMBER(S)	DATE
---	-----------------------------------	------

YOU MUST ANSWER ALL QUESTIONS OR YOUR APPLICATION WILL BE DENIED

- Do you occupy this property as your legal residence? Yes No Date Occupied _____
- Married Widowed Legally Separated Divorced Never Married
- List the address of your previous residence _____
 Rented Currently Own Sold
- Do you, your spouse, or any of your dependents or any other owners own a residence in another County, State, or Country?
 Yes No If yes, what is the property address: _____
- Are there any buildings, apartments, or land rented or used for other purposes located on this property? Yes No
 If yes, please explain: _____
- Do you **now**, or will you for the next tax year, file as a South Carolina Resident when filing State or Federal Income Tax Return? Yes No
- Is the property being held in a trust? Yes No
 If yes, is the property occupied as a residence by the current income beneficiary of the trust? Yes No
 (Copy of the Trust portion stating income beneficiary must be attached for approval)
- Is this property owned by Limited Liability Corporation (LLC)? Yes No
 (If yes, provide the Articles of Incorporation, Operating Agreement, list of all members referencing their percentage of ownership and relationship to each member.)

OWNER/OCCUPANT SIGNATURES AND SOCIAL SECURITY NUMBERS ARE REQUIRED BY S.C. REGULATIONS 117 1800.1

Owner

Signature: _____ Date: _____
 Name: _____ Phone: _____
 SSN: XXX-XX-_____ Email: _____

Co-Owner/Spouse/Occupant

Signature: _____ Date: _____
 Name: _____ Phone: _____
 SSN: XXX-XX-_____ Email: _____

By signing this application and under the penalty of perjury, I certify that: (A) The residence identified above is my legal residence and where I am domiciled at the time of this application. Neither I, nor any member of my household, claim to be a legal resident in any other location or in a jurisdiction other than South Carolina for any purpose. (B) 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. (C) If this property is owned by a trust, the income beneficiary is the legal resident of the property and qualifies for special assessment.

Please allow ten days for processing completed applications.

FILING THIS APPLICATION DOES NOT ALLOW YOU TO DELAY PAYING TAXES THAT HAVE BEEN BILLED

Taxes are DUE BY THE DATE ON THE BILL (Typically January 15th)

PENALTIES AND INTEREST CANNOT BE WAIVED

SECTION 12-43-220(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. 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. However, if the person claiming the four percent assessment ratio resides in the mobile home or single family residence and only rents a portion of the mobile home or single family residence to another individual as a residence, the foregoing provision does not apply and the four percent assessment ratio must be applied to the entire mobile home or single family residence. 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:

"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 a 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.

(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 and registered at the same address of the four percent domicile;

(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 subitem 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. (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)(A) 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.

(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 subitem (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 subsubitem (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.

(iii) This subitem (8) does not apply to property held exclusively by:

(A) an applicant, or the applicant and the applicant's spouse;

(B) a trust if the person claiming the special four percent assessment ratio is the grantor or settlor of the trust, and the only beneficiaries of the trust are the grantor or settlor and any parent, spouse, child, grandchild, or sibling of the grantor or settlor;

(C) a family limited partnership if the person claiming the special four percent assessment ratio transferred the subject property to the partnership, and the only members of the partnership are the person and the person's parents, spouse, children, grandchildren, or siblings;

(D) a limited liability company if the person claiming the special four percent assessment ratio transferred the subject property to the limited liability company, and the only members of the limited liability company are the person and the person's parents, spouse, children, grandchildren, or siblings; or any combination thereof.