

117-1800 Classification of Property - Legal Residence

117-1800.1 Application for Special Assessment as Legal Residence

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These regulations address the application of the property tax laws to residential property and how property may qualify as legal residence property.

117-1800.1. Application for Special Assessment as Legal Residence.

1. Qualification Requirements. The property must be occupied by the owner as his legal residence and the property and the owners of the property must meet the requirements of Section 12-43-220(c) of the South Carolina Code of Laws. The legal residence includes not more than five acres contiguous to the actual residence owned totally or in part in fee, or by life estate, but shall not include any portion which is not owned and occupied for residential purposes. If the residential real property is held in trust and the income beneficiary of the trust occupies the property as a residence, then the four percent assessment ratio described in Code Section 12-43-220(c) applies if the trustee certifies to the assessor that the property is occupied by the income beneficiary of the trust.

2. 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.

3. 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. The application must be filed with the county assessor and must include, but is not limited to, the following information:

A. Name(s) shown on property tax record _____

B. Owner's name and social security number. If more than one owner, list all owners of the property with applicable social security numbers.

C. Tax map sheet reference number _____

Location of the Property _____ Legal Description of the Property _____

- D. The date the applicant began to occupy the property _____
- E. Precinct in which the applicant is registered to vote _____
- F. Are there any other buildings including apartments or land area rented on the property: Yes () No ()
If yes, describe _____
- G. 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 ()

H. The application must contain 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 I do not 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 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.”

For purposes of the statement, “a member of my household” means (1) the owner-occupant’s spouse, except when that spouse is legally separated from the owner-occupant; and; (2) any child of the owner-occupant claimed, or eligible to be claimed, as a dependent on the owner-occupant’s federal income tax return.

I. Any other information that the county assessor determines is necessary to establish the domicile of the taxpayer.

J. Owner or agents’ signature _____ Date _____ Ph. No. ____ Co-owner’s or agent’s signature __ Date _____ Ph. No. _____

If agent signed for owner, give relationship and attach authorization that provides authority for agent to sign on behalf of owner _____

Mailing address: _____

HISTORY: Added by State Register Volume 28, Issue No. 6, eff June 25, 2004.