Lancaster County South Carolina	**Lancaster County Assessor's Office** P.O. Box 1809, Lancaster SC 29721 www.mylancastersc.org (803)-285-6964	Parcel Number	
		Property Address	

LEGAL RESIDENCE SPECIAL ASSESSMENT APPLICATION (4%)

Name of Property Owner	Mailing Address
Name of Co-Owner/Spouse	Co-Owner/Spouse Mailing Address

ALL Required Proof Must be Provided and ALL Questions Must be Answered

Incomplete, Unsigned and Unsupported Applications WILL NOT BE PROCESSED

A) Copies of SC Driver(s) License(s) or SC ID card(s) – showing the current address (for all owner-occupants AND spouse)
B) Copies of SC Vehicle Registration(s) – showing current address (for all owner-occupants AND spouse)
C) If the property is held in Trust, provide a copy of the relevant sections of the Trust documents which identify the Income Beneficiaries
D) If the property is owned by a Limited Liability Company (LLC), provide a copy of articles of incorporation showing members
E) If legally separated or divorced, provide copy of ***Court Approved*** Separate Maintenance Order or Final Divorce Decree

Other proof may be required, if, on examination of the application, the Assessor needs additional information. If any proof required by the Assessor is not supplied, the application will not be approved and the special assessment ratio will be denied

APPLICATION FOR TAX YEAR :_____

1	List the date in which you began to occupy the property as your **primary residence**:
2	Marital Status: ____ Never Married ____ Married ____ Divorced/Separated**(Date Granted: _____)** ____ Widowed *If Divorced/Separated Provide Final Divorce Decree or Court Approved Separate Maintenance and Support Order*
3	Type of Residence: ___Single Family ___Duplex ___Townhouse ___Condo ___Mobile Home Mobile Home Decal #: _____ Do You Own the Land Where the Mobile Home Sits? _____ List Land Owner's Name: _____
4	Do you now, or plan in the following tax year to, file as a South Carolina resident when filing State and Federal Income Tax Returns? _____
5	List the Physical Address of PREVIOUS Residence*(Physical Address, County & State):*
6	Do you/Did you own your previous Residence? _____ If **YES**, has that property been sold? _____ If **YES**, Date Sold: _____ If **NOT SOLD**, applicant must provide letter from previous taxing jurisdiction stating exemptions have been removed and the effective date.
7	Do you, your spouse or any *member of your household** claim to be a resident of any other jurisdiction (*City, County, State or Country*) for any purpose? _____
8	Is any part of this property (commercial, apartment, lot, mobile home, etc.) rented, leased or used by someone other than the owner? _____ If property is/was rented for **any** period of time during the year, list number of days rented and portion of property rented._____
9	Is the property owned by a Limited Liability Corporation (LLC)? _____ If **YES**, the applicant must provide documentation showing the LLC is a single member LLC and that he or she is the single member.
10	Is the property being purchased by a contract for sale? _____ If **YES**, attached a copy of the contract that has been recorded in the Register of Deeds Office.

You *may not* receive any further notification if your application is approved for the 4% ratio. If approved, the 4% ratio will reflect the assessment ratio on your bill. If your application is not approved by the time the bill is due, pay the bill and a refund will be issued if the application is approved. If your application is denied or removed for any reason you *will* receive a notice reflecting the denial or removal.

Section 12-43-220(c)(1) of the South Carolina Code of Laws requires that the applicant(s) sign 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 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 purpose of sub item (ii)(B) of this item, *member of household** means: (A) the owner-occupants 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. **IF A PERSON SIGN THE CERTIFICATION, OBTAINS THE 4% ASSESSMENT RATIO AND IS THEREAFTER FOUND NOT ELIGIBLE OR THEREAFTER LOSES ELIGIBILTY AND FAILS TO NOTIFY ASSESSOR WITHIN 6 MONTHS, A PENALTY MAY BE IMPOSED**

Print Name of Owner-Occupant	**Signature of Owner-Occupant**	**Date**	**Phone #**
Print Name of Co-Owner/Spouse	**Signature of Co-Owner/Spouse**	**Date**	**Phone #**

FOR OFFICE USE ONLY: ____ APPROVED ____ DENIED BY: DATE:

Owner Information		Owner Information	
Print Name:		Print Name:	
SSN:		SSN:	
Email Address:		Email Address:	
Relation To Owner:		Relation To Owner:	
Signature:		Signature:	

SECTION 12-43-220. Classifications shall be equal and uniform; particular classifications and assessment ratios; procedures for claiming certain classifications; roll-back taxes.

(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: ***See Front Page***

(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.

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.

If the assessor determines the owner-occupant ineligible, the six percent property tax assessment ratio applies and the owner-occupant may appeal the classification as provided in Chapter 60 of this title.
(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.

(5) To qualify for the four percent assessment ratio, the owner-occupant of a legal residence that is being purchased under a contract for sale or a bond for title must record the contract for sale or the bond for title in the office of the register of mesne conveyances or the clerk of court in those counties where the office of the register of mesne conveyances has been abolished.
For purposes of this subsection, a contract for sale or a bond for title is the sale of real property by a seller, who finances the sale and retains title to the property solely as security for the debt.

(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
(E) any combination thereof.
The exception contained in this subsubitem (iii) does not apply if the applicant does not otherwise qualify for the four percent assessment ratio, including the requirement that the applicant, nor any member of the applicant's household, claims the four percent assessment ratio on another residence.
For purposes of this subitem (8), "immediate family member" means a parent, child, or sibling.