

Mail To:
201 Johnston Street
St George, SC 29477

Dorchester County Assessor
4% LEGAL RESIDENCE
EXEMPTION APPLICATION

June 2024
Phone: (843) 563-0162
Mon – Fri 8:30am to 5:00pm

DO NOT FAX THIS FORM – This Form is also available in an online
version on our webpage at www.dorchestercountysc.gov/assessor

Ownership Information

Table with 4 columns: Owner Name 1, Owner Name 2, Property Address, Mailing Address, City, State, Zip, E-mail Address, Tax Map #, Contiguous Parcel #, Mobile Home Decal, Tax Year, Refund Year, If applicable, Occupancy Date, Total Acres.

FILING THIS APPLICATION DOES NOT ALLOW YOU TO DELAY PAYING TAXES THAT HAVE BEEN BILLED
TAXES ARE DUE BY THE DATE ON THE BILL. PENALTIES AND INTEREST CANNOT BE WAIVED IF THE PAYMENT IS LATE

ACTIVE-DUTY MILITARY APPLICANT - PROVIDE CURRENT LES AND ORDERS**

*****All applicants MUST answer the following questions and provide required documentation*****

1. Is any part of the property Rented or used for Business purposes? Sqft _____ or % _____ YES NO
Describe Business and Use on separate page
If property is rented any days during the year, provide Copy of Federal 1040 Tax Returns with Schedule 1, A,C,E, & Form 8829 from Income Taxes

2. Do you operate a B&B or Airbnb (Short-term rental) out of this property? # of days rented _____ # of rooms _____ YES NO

3. Please check the appropriate box: Married Single Widowed Legally Separated Divorced
Copy of court ordered separate support & maintenance agreement or divorce decree is required if separated or divorced.

4. Do you, your spouse, or any member of your household* own any other residence(s) in the United States or in another country? YES NO
List the address of each Residence and current tax bill for the properties.

5. Do all owners file a SC State Income Tax Return as a Resident of South Carolina? If not, please explain on separate page. YES NO

6. How many vehicles do you own? _____ If not reported correctly, your property could be subject to a penalty.

7. Address of your PREVIOUS residence:

8. Did you own your previous residence? If YES, and property has SOLD, include a copy of closing disclosure YES NO
If property has not sold, must provide current tax bill showing no exemptions or letter from the previous taxing jurisdiction stating exemptions have been removed before 4% can be granted in Dorchester County.

9. Are any of the owners receiving any type of tax exemption, discount, or credit on any other property, such as Homestead, STAR exemption or Owner- Occupied credit? If so, your application may be denied, and property may be subject to auditing current and/or back years. YES NO

10. Are you, your spouse or any member of your household * a foreign national? YES NO
Provide copy of VISA with I-797, ETA-9035, I-140, USCIS Visa Status Documents, I-485 or Copy of Permanent Resident Card

11. Is this property held in a Trust? YES NO
Provide Complete Trust OR Certificate of Trust naming Income Beneficiary

12. Is this property owned by a single member Limited Liability Corporation? YES NO
If YES: provide operating agreement or other document(s) such as Form 8832 showing the applicant is the single member

REQUIRED DOCUMENTS WITH VALID DATES FOR ALL OWNER OCCUPANTS AND SPOUSE

- Copy of SC Driver's Licenses or SCID Card for each resident with Valid Dates and Current Address * Limited Term Driver's license requires additional supporting documents
- Copy of ALL Vehicle Registration for each Resident with Valid Dates and Current Address. If vehicle is a company car, please provide that registration as well.
- Copy of a Current Utility Bill showing Your Name, Mailing Address and Service Location
- Other documents as indicated on application or instructions on back

Refund for Previous Year(s) See reverse side for more information

- Copy of previous year's State Income Taxes for each year requested with Name, Mailing Address and Date Taxes were signed / submitted.
- Copy of Utility Statement during the year the refund is asked for.
- Copy of all paid Vehicle Tax Receipts for each Refund Year requested.

Property Owner Acknowledgement

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 other member of my household, is residing in or occupying any other residence which I or any member of my immediate family claim the special assessment ratio allowed by this section on another residence. A member of my 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 signs a legal residence certification, obtains the 4% ratio, and thereafter loses eligibility and fails to notify the assessor within six months, a penalty is imposed equal to 100% of the tax paid, plus interest on that amount at the rate of 1/2 of 1% per month, but in no case less than \$30 nor more than the current year taxes.
*The owner-occupant may be asked to provide proof the assessor requires including, but not limited to:
1) copies of SC Motor Vehicle Registrations and Drivers License for all owners; and any other proof required by the assessor
2) a copy of a filed SC Income Tax Return; (Note) Social Security Numbers may be used to verify income-tax filing.

PLEASE INITIAL HERE THAT YOU HAVE READ AND AGREE TO THIS ACKNOWLEDGEMENT:

REQUIRED- Owner Occupant
Print Name _____ Date _____
Phone# _____ SSN _____
Signature _____

REQUIRED- Spouse(spouse MUST sign if applicant is married and not separated - even if spouse is NOT an owner) OR Co-Owner IF occupant of property
Print Name _____ Date _____
Phone# _____ SSN _____
Signature _____

THIS SECTION IS FOR ACTIVE DUTY MILITARY PERSONNEL**

For Requirements, refer to Act H3027 that amends section 12-43-220 of the SC Code of Laws for Military Personnel. Provide a copy of the requirements with this application: Please provide:

- Copy of Current Year LES Statement
- Copy of Orders showing where you were transferred to and for how long AND a copy of your Charleston (SC) orders to show your connection to this area.
- If you have been transferred within SC and have purchased another house, provide Proof within 30 days that you are trying to sell your home in Dorchester Cnty. Proof being a statement from your Realtor OR if you are not using a Realtor a signed affidavit stating you are trying to sell your home here.

This act signed by the Governor on March 13, 2014, applies for property tax years beginning after 2013. Active Military must provide a copy of South Carolina (Charleston) Orders & Current Orders, if any different, and Current Year LES All Active-Duty Military must reapply as a civilian within 6 months of separation or retirement. If you are Active-Duty Military stationed away, this exemption must be reapplied for EVERY YEAR by the first penalty date in January, for the previous years taxes. Otherwise, you forfeit your right to apply for the lower ratio for the previous year.

INITIAL HERE

APPLICATION FOR SPECIAL ASSESSMENT AS LEGAL RESIDENCE

INSTRUCTIONS

- All questions must be answered completely and all required documents/proof must be supplied.
- Provide a written explanation if required documents are not available.
- If married, your spouse must sign and provide all required documentation even if he or she has no ownership of the property and/or does not occupy the property.

REQUIRED DOCUMENTATION

Send legible copies of required documents and proof – do not send us YOUR original documents

- SC Driver's License/Identification card for all occupants and spouse
- SC motor vehicle registration showing current address for all owner occupants AND spouse (*For company cars – provide registration showing business address*)
- Current Utility Bill (electric bill preferred) showing name, mailing address and service location
- If property is rented, provide copy of Federal 1040 tax returns with Schedule 1, A,C,E, & Form 8829 from Income Taxes
- If property is in a Trust, provide the Complete Trust OR Certificate of Trust naming the Income Beneficiary
- Court ordered separate support & maintenance agreement or divorce decree, if separated or divorced.
- If you owned previous residence and property has sold, provide closing disclosure for previous home.
- If not a US citizen, provide copy of VISA with I-797, ETA-9035, I-140, USCIS Visa Status Documents, I-485 or Copy of Permanent Resident Card
- For active-duty MILITARY ONLY along with the above listed documentation – provide the following:
 - Military ID, Current Orders showing where you were transferred to and for how long, SC Orders to show your connection to this area
 - Current Leave and Earnings Statement (LES)

REQUIRED DOCUMENTS FOR REFUND

Legal residence may be granted for up to two years prior, if proven to be eligible.

- State Income Tax return for each year requested with Name, Mailing Address, and Date taxes were signed / submitted
EX: If applying for 2023, provide the SC 2022 tax return. If you did not file taxes, please explain this in writing
- Utility bill (electric preferred) from any month in the year the refund is requested.
- All paid vehicle tax receipts for each year refund are requested (can be obtained by visiting dorchestercountytaxesonline.com)

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. (Department of Revenue Regulation 117-1800.1 (2)).

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, is taxed on an assessment equal to four percent of the fair market value of the property. South Carolina Code of Laws (12-43-220(c)).

QUALIFICATION REQUIREMENTS

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. 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 that address for some period during the applicable tax year **and remain in that 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 the 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)

H3027 to amends Section 12-43-220(c)(2)(v) of the 1976 Code to read:

(B) An active duty member of the Armed Forces of the United States eligible for and receiving the special assessment ratio for owner-occupied residential property allowed pursuant to this subsection (c), who receives orders for a permanent change of station or a temporary duty assignment for at least one year, retains that four percent assessment ratio and applicable exemptions for so long as the owner remains on active duty, regardless of the owner's subsequent relocation and regardless of any rental income attributable to the property. Subject to sub subitem (C), the provisions of this sub subitem (B) do not apply if the owner or a member of the owner's household, as defined in item (2)(iii) of this subsection (c), claims the special four percent assessment ratio allowed pursuant to this subsection for any other residential property located in this State.

(3) This sub subitem does not apply unless the owner of the properties or the owner's agent applies for the four percent assessment ratio on both residences 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. The burden of proof for eligibility for the four percent assessment ratio on both residences is on the taxpayer. The taxpayer must provide the proof the assessor requires, including, but not limited to, a copy of the owner's most recently filed South Carolina individual income tax return and copies of South Carolina motor vehicle registrations for all motor vehicles registered in the name of the owner. **The taxpayer must apply to the county assessor by the first penalty date for the payment of taxes for the tax year in which the taxes are due** to utilize the provisions of sub subitems (B) and (C). Along with the application, the applicant must submit a Leave and Earnings Statement (LES) from the current calendar year. Any information contained in the LES that is not related to the active duty status of the member may be redacted.

(D) For purposes of sub subitems (B) and (C), owner includes the spouse of the service member who jointly owns the qualifying property

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.

RETURN THIS APPLICATION NOW

Failure to file within the prescribed time, "Any time before the first penalty date for taxes due for the first tax year for which the assessment is claimed", shall constitute abandonment of the owner's right for this classification for the tax year applied for. (South Carolina Code of Laws: 12-43-220(c) for legal residence. Please file now to avoid any unnecessary delays in processing your application.

KEEP A COPY

It is suggested that you keep a second copy for your records. Make any necessary corrections such as mailing address, zip code, etc., directly on the front of this application. Please include an explanation on a separate page for any questions not answered or for any required documents not submitted. Call our office if you have any questions regarding this application or requirements. 843-832-0162