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**APPLICATION FOR SPECIAL ASSESSMENT AS LEGAL RESIDENCE**

McCormick County Assessor's Office  
County Courthouse  
133 S Mine St, Room 201  
McCormick, South Carolina 29835  
Phone 864-852-2931

<u>Property Owner Name &amp; Mailing Address</u>	<u>Property Location &amp; Legal Description</u>	<u>School or Tax District</u>  <u>Tax Year</u>
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Marital Status: Single ( ) Married ( ) Widowed ( ) Divorced \* ( ) Separated \* ( ) \* You must attach the court order.

Property Owner \_\_\_\_\_ Social Security # (Last 4 Digits) \_\_\_\_\_

Property Owner \_\_\_\_\_ Social Security # (Last 4 Digits) \_\_\_\_\_

Or (Spouse's Name) \_\_\_\_\_ Social Security # (Last 4 Digits) \_\_\_\_\_

# of Bedrooms \_\_\_\_\_ # Baths \_\_\_\_\_ Date in which you occupied above referenced property \_\_\_\_\_

Are there other buildings including apartments, mobile homes, or land area rented? Yes ( ) No ( )

If yes, describe \_\_\_\_\_

If your legal residence is a mobile home, what is your decal number? \_\_\_\_\_

Do you own the land your mobile home is on? Yes ( ) No ( )

Did you rent or own your previous home? \_\_\_\_\_ Dates that you occupied this property \_\_\_\_\_

What is the location of that property? \_\_\_\_\_

Has the property been sold? Yes ( ) No ( ) If yes, what was the sale date (mo/yr)? \_\_\_\_\_

Section 12-43-220 (c) (1) of the SC Code of Laws requires that the applicant sign 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 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 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 dependent on the owner-occupant's federal income tax return.

Owner's Signature \_\_\_\_\_ Date \_\_\_\_\_ Daytime Phone \_\_\_\_\_

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_ Daytime Phone \_\_\_\_\_

If agent signed for owner, give relationship and mailing address \_\_\_\_\_

**\*\*IF 65 OR OLDER, BLIND OR DISABLED, HOMESTEAD CAN BE FILED IN THE AUDITOR'S OFFICE.\*\***

Office Use: Qualified YES \_\_\_\_\_ NO \_\_\_\_\_ DATE: \_\_\_\_\_ BY: \_\_\_\_\_

NOTES/COMMENTS:

**SEE REVERSE SIDE FOR REQUIREMENTS TO QUALIFY**

## **APPLICATION FOR SPECIAL ASSESSMENT AS LEGAL RESIDENCE**

### **DEFINITION OF LEGAL RESIDENCE**

For property tax purpose 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. (Department of Revenue Regulation 117-1800.I) 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 interest, are 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 purpose 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. (South Carolina Code of Law (12-43-220 (c))

To qualify for the special property tax assessment ratio allowed by this item, the owner-occupant must have owned and occupied the residence as his legal residence and been domiciled at that address for some period during the applicable tax year. (South Carolina Code of Laws (12-43-220 (c)).

Section 12-43-220 (c) of South Carolina Code of Laws provides further: "In addition to the certification, the burden of proof for eligibility for the four percent assessment ration 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-occupants most recently filed South Carolina individual 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.

**Please enclose a copy of the listed items below for proof of residency:**

- 1. Valid South Carolina Driver's License UPDATED to the address to which you're applying for Legal Residency at (If married we need a copy of spouse's drivers licenses also, regardless of ownership)**
- 2. Vehicle Registrations for ALL vehicles UPDATED to the address to which you're applying for Legal Residency at.**

### **RETURN THIS APPLICATION NOW**

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<sup>th</sup>) for the payment of the taxes for the year for which the owner first claims eligibility for the four percent assessment ratio. 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's Office of the change in classification withing six months of the change. Another application is required by the new owner(s) to qualify for future years at the four percent ration allowed by this section. (Section 12-43-220 (c) and (d) of the South Carolina Code of Laws.) **Please file as soon as possible to avoid any unnecessary delays in processing your application. If you would like to email the application in, please send it to one of the email's listed below:**

**[sbuck@mccormickcountysc.org](mailto:sbuck@mccormickcountysc.org)**

### **KEEP A COPY**

Keep a copy of the original form for your records. Make any necessary corrections such as mailing address, zip code, etc. that is directly on the front of this application. Mail it to the county in which the property resides. If you have any questions concerning this application, please call the Assessor's Office. The return address and phone number are provided on the front of this application.