

APPLICATION FOR SPECIAL ASSESSMENT AS LEGAL RESIDENCE

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 117-124.6)

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, Section 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, Section 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, Section 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 by 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.

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.