



Orangeburg County

Office of County Assessor

County Administrative Centre
1437 Amelia Street / P.O. Box 9000
Orangeburg, SC 29116-9000
(803) 533-6220

Application for Special Assessment as Legal Residence **INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED**

Name		Tax Year	
Address		Tax Map #	
Address			
City, State Zip		Property Address	

SC Law provides for a (4%) four percent assessment ratio on owner occupied legal residence. However, the owner must file an application.

- Do you occupy the above tax map number / property address as your legal residence? Yes No
- Marital status: Single Married Widowed Legally Separated Divorced
Spouse information required. Proof is required for Legal Separation and Divorce
- For mobile homes: Decal # _____ Color _____ Year _____ Make _____ Size _____
Do you own the land? Yes No If no, landowner's name: _____
- Are your vehicles registered in Orangeburg County? Yes No
If no, explain: _____
- Orangeburg County precinct in which registered to vote: _____
- Did you file a State Income Tax Return in South Carolina? Yes No
If no, why? _____
- Is any part of this property rented or used for any other purpose? Yes No
If yes, explain: _____
- Do you own less than 50% interest in this property? Yes No
If yes, list all owners and their relation to you: _____
- If the property is held in a Trust, is the property occupied by the income beneficiary? Yes No
If yes, a copy of the Trust must be provided.
- Driver's License / State Id : (Photocopy required) (Applicant and spouse)
- During the applicable tax year, did you or any member of you household claim another location as your legal residence (Including but not limited to: Federal or State income tax, vehicle tax, Homestead, STAR, owner-occupied discount, licenses and permits)? Yes No (If yes, attach a separate sheet for explanation)
- During the applicable tax year, what other houses, mobile homes or condos did you are any member of your household own? _____

By signing, I agree, under the penalty of perjury, to the certification in 12-43-220(c)(2)(ii). (see back of form or SC Code of Laws)

Owner's Signature (required)	Date	Soc. Sec. # (required)	Home Phone	Daytime Phone
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The Legal Residence Law

Special Assessment Ratio of 4% for One Legal Residence

SC Code of Laws 12-43-220 (c), as last amended by Section 24 of Act 431 of 1996, now reads as follows:

(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. 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 must certify to 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 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 purposes of subitem (ii)(B) of this item, “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 of the owner-occupant claimed or eligible to be claimed as a dependent on the owner-occupant's federal income tax return.

(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 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.