

Mail Original Application To:
DO NOT FAX

Special Assessment Legal Residence Application

Office of the Spartanburg County Assessor

366 N. Church Street, PO Box 5762
Spartanburg, SC 29304 (864) 596-2544
Website: www.SpartanburgCounty.org
Email: saa@spartanburgcounty.org



**If you qualify and fail to apply before the deadline, your property tax bill may be over 300% higher.
*Deadline to apply is before the first penalty date for the tax year in which you are applying.***

Parcel Identification Number: _____ Tax Year(s): _____
Location: _____ Number of Acres or Lot Size: _____
Owner: _____ Taxpayer: _____
Mailing Address: _____
Property Type: Single Family Condo/Townhome Multi-Family Mobile Home Mobile Home & Land
 Contiguous Land List homesite parcel: _____

YOU MUST ANSWER ALL QUESTIONS OR YOUR APPLICATION WILL BE DENIED.

- 1. Do you occupy this as your legal residence? Yes No
Indicate the date you occupied this property as your legal residence: _____
- 2. Do you, your spouse, or any of your dependants or any other owners own any other houses in another County, State, or Country? Yes No
If yes list all addresses: _____
- 3. List your previous residence: _____ Rented Owned
- 4. Are there any buildings, apartments, or land rented or used for other purposes located on this property? Yes No
If yes explain: _____
- 5. Is your mailing address the same as this location address? Yes No
If no, explain: _____
- 6. Is the property being held in a trust? Yes No
If Yes; is the property occupied as a residence by the current income beneficiary of the trust? Yes No
(Copy of the Trust must be attached for approval.)
- 7. Is this property owned by a single member Limited Liability Corporation (LLC)? Yes No
(If yes provide articles of incorporation, operating agreement or other documents showing this applicant is a single member)

PROOF OF ELIGIBILITY DOCUMENTS ARE REQUIRED FOR APPROVAL BY § 12-43-220 (2) (iii) (A) (B) (C) (v)

- 1. Copies of South Carolina Driver(s) License or South Carolina State ID Card(s) & Vehicle Registration(s) showing current address (For all owner-occupants AND the owner-occupants spouse);
- 2. Copies of most recently filed South Carolina individual income tax return (For all owner-occupants AND owner-occupants spouse);
- 3. For members of the Military, provide a copy of your current Orders and Military ID.

OWNER/OCCUPANT SIGNATURES AND SOCIAL SECURITY NUMBERS ARE REQUIRED BY S.C. REGULATIONS 117-1800.1

Under the penalty of perjury, I certify that: (A) **The residence identified above is my legal residence and where I am domiciled at the time of this application.** I do not claim to be a legal resident in any other location nor in a jurisdiction other than Spartanburg, South Carolina for any purpose. (B) 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 has qualified for the special assessment ratio allowed by this section. (C) If this property is owned by a trust; the income beneficiary is the legal resident of the property and qualifies for special assessment.
Penalties for providing false information are explained on the reverse side of this document.

If more than one owner, list all owners of the property with applicable social security numbers. Additional signature blocks are available on the back of this form.

Required Owner's Signature Date: _____
Signature: _____
Print Name: _____
SSN: _____
Relation to Owner: _____
Phone: _____ Email: _____
Please check which applies Owner Occupant

Required Spouse Signature Date: _____
(If married) or Co-Owner
Signature: _____
Print Name: _____
SSN: _____
Relation to Owner: _____
Phone: _____ Email: _____
Please check which applies Owner Occupant

Section 12-43-220 of the 1976 South Carolina Code of Laws as amended, provides: (1) that bona fide Agricultural Real Property shall be appraised at a value based on its use and be assessed at a ratio of 4% or 6% and (2) that owner occupied residences shall be appraised at fair market value and be assessed at a ratio of 4%. All other real property under the Assessor's jurisdiction is to be assessed at a ratio of 6%. In order to receive the lower assessment for agricultural real property and/or the owner occupied special assessment, an application must be completed and filed for approval with the Assessor's Office, P.O. Box 5762, Spartanburg, S.C. 29304, before the first penalty date of taxes due. Failure to apply waives the right to the special assessment. Applications signed by agents or trustees must include authorization from owner such as Power of Attorney, Memorandum of Trust or Trust Agreement etc. This application is for legal residences only. The Social Security Number of the owner-occupant is required by SC Department of Revenue Regulation 117-1800 and may be used to verify residency. Agricultural special assessments require a different application. Applications are available from our web site. [Hhttp://www.spartanburgcounty.org/govt/depts/asr/index.htm](http://www.spartanburgcounty.org/govt/depts/asr/index.htm) Homestead Exemption applications for persons who are sixty five and older or are disabled are available from the Spartanburg County Auditor's Office. <http://www.spartanburgcounty.org/govt/depts/aud/HmstdTaxExmp.htm>

Definition of Legal Residence and Qualification Requirements

For property tax purposes the term "legal residence" shall mean the permanent domicile 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. (SC Department of Revenue Regulation 117-1800.1)

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, is taxed on an assessment equal to four (4%) percent of the fair market value of the property.

A legal residence qualifying for the four percent assessment ration must have an assessment value of not less than one hundred dollars.

Ownership may be acquired by Fee Simple Title, a Life Estate, or a recorded Contract for Sale in which equity interest has been conveyed to the purchaser. Property held in a trust in which the income beneficiary occupies the residence also qualifies. A lease or rental agreement does not qualify. 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. Applicants cannot qualify for the special assessment if the property has transferred to a new owner.

Ownership interest in the residence that is less than 50% ownership in fee simple, can only qualify for the special assessment based on the percentage of ownership in the property. The special assessment applies only to the value attributable to the taxpayer's owner interest. This does not apply when jointly occupied by a married couple or which is occupied by a spouse legally separated from a spouse who has abandoned the residence.

Additional dwellings located on the same property and occupied as a legal residence by immediate family members of the owner are also eligible for the special property tax assessment.

The burden of proof for eligibility for the four (4%) 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 most recently filed South Carolina individual income tax return of the owner/occupant; (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.

Penalty for Residential 12-43-220(2)(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. This penalty and any interest are considered ad valorem taxes due on the property for purposes of collection and enforcement.

<p>Required Owner's Signature Date: _____</p> <p>Signature: _____</p> <p>Print Name: _____</p> <p>SSN: _____</p> <p>Relation to Owner: _____</p> <p>Phone: _____ Email: _____</p> <p>Please check which applies <input type="checkbox"/>Owner <input type="checkbox"/>Occupant</p>	<p>Required Owner's Signature Date: _____</p> <p>Signature: _____</p> <p>Print Name: _____</p> <p>SSN: _____</p> <p>Relation to Owner: _____</p> <p>Phone: _____ Email: _____</p> <p>Please check which applies <input type="checkbox"/>Owner <input type="checkbox"/>Occupant</p>
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