



**Special Assessment Legal Residence Application**  
**Office of the Georgetown County Assessor**  
 129 Screven Street, PO Box 421270  
 Georgetown, SC 29442 (843) 545-3017 Fax: (843) 545-3156  
[www.gtcounty.org](http://www.gtcounty.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): \_\_\_\_\_

Applicant: \_\_\_\_\_

Location:(911 Address) \_\_\_\_\_

Owner: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Please check appropriate box: Married  Legally Separated  Divorced  Never Married  Widow

Property Type:  Single Family  Condo/Townhome  Mulit-Family  Mobile Home Decal# \_\_\_\_\_

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  
 If YES: Indicate the **DATE YOU OCCUPIED** this property as your legal residence: \_\_\_\_\_
2. List your previous residence: \_\_\_\_\_  Rented  Owned  
 A. If owned has it been sold?  Yes  No. If YES: date sold: \_\_\_\_\_ (provide proof of sale). If NO  
 Previous taxing jurisdiction **MUST** provide letter stating that there are no exemptions on the property.
3. Do you, your spouse, own any other residence?  Yes  No  
 If YES list all addresses: \_\_\_\_\_  
 (Taxing jurisdiction **MUST** provide a letter stating there are no exemptions on the property).
4. Do you, your spouse claim to be a resident of any other jurisdiction for any purpose?  Yes  No  
**(attach explanation)**
5. Do you and your spouse list this as your residence on your Federal and State Income Taxes?  Yes  No  
 If No explain \_\_\_\_\_
6. Precinct in which registered to vote \_\_\_\_\_
7. Is the property being **rented** for **ANY** period of time during the year?  Yes  No If YES: # of days rented \_\_\_\_\_
8. Is any part of the property (commercial, apartment, lot, mobile home, etc.) rented or used by someone other than the owner  Yes  No Describe (attach extra sheet if needed) \_\_\_\_\_
9. Is your mailing address the same as this location address?  Yes  No  
 If No, explain: \_\_\_\_\_
10. 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.)
11. Is this property owned by a single member or family Limited Liability Corporation (LLC)?  Yes  No  
 (If YES provide articles of incorporation, operating agreement or other documents showing this applicant is a single / family member)
12. Are you purchasing this property under a Contract for Sale?  Yes  No If YES, contract must be recorded.  
 Deed Book: \_\_\_\_\_ Page: \_\_\_\_\_ Date Recorded: \_\_\_\_\_

**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); may be requested
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. REGUALTIONS 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 Georgetown, 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.

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

**Required Spouse (if married) or Co-Owner**  
 Print Name: \_\_\_\_\_  
 SSN: \_\_\_\_\_  
 Relation to Owner: \_\_\_\_\_  
 Phone: \_\_\_\_\_ Email: \_\_\_\_\_  
 Please check which applies  Owner  Occupant

# 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 (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.

(8)(i) For ownership interests in residential property created by deed if the interest in the property has not already transferred by operation of law, when the individual claiming the special four percent assessment ratio allowed by this item has an ownership interest in the residence that is less than fifty percent ownership in fee simple, then the value of the residence allowed the special four percent assessment ratio is a percentage of that value equal to the individual's ownership interest in the residence, but not less than the amount provided pursuant to subitem (4) of this item. This subitem (8) does not apply in the case of a residence otherwise eligible for the special four percent assessment ratio when occupied jointly by a married couple or which remains occupied by a spouse legally separated from a spouse who has abandoned the residence. If the special four percent assessment ratio allowed by this item applies to only a fraction of the value of residence, then the exemption allowed pursuant to Section 12-37-220(B)(47) applies only to value attributable to the taxpayer's ownership interest.

(ii) Notwithstanding subsubitem (i), for ownership interests in residential property created by deed if the interest in the property has not already transferred by operation of law, an applicant may qualify for the four percent assessment ratio on the entire value of the property if the applicant:

(A) owns at least a twenty-five percent interest in the subject property with immediate family members;

(B) is not a member of a household currently receiving the four percent assessment ratio on another property; and

(C) otherwise qualifies for the four percent assessment ratio.

(iii) This subitem (8) does not apply to property held exclusively by:

(A) an applicant, or the applicant and the applicant's spouse;

(B) a trust if the person claiming the special four percent assessment ratio is the grantor or settlor of the trust, and the only beneficiaries of the trust are the grantor or settlor and any parent, spouse, child, grandchild, or sibling of the grantor or settlor;

(C) a family limited partnership if the person claiming the special four percent assessment ratio transferred the subject property to the partnership, and the only members of the partnership are the person and the person's parents, spouse, children, grandchildren, or siblings;

(D) a limited liability company if the person claiming the special four percent assessment ratio transferred the subject property to the limited liability company, and the only members of the limited liability company are the person and the person's parents, spouse, children, grandchildren, or siblings; or

(E) any combination thereof.

The exception contained in this subsubitem (iii) does not apply if the applicant does not otherwise qualify for the four percent assessment ratio, including the requirement that the applicant, nor any member of the applicant's household, claims the four percent assessment ratio on another residence.

For purposes of this subitem (8), "immediate family member" means a parent, child, or sibling.

## 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.