

## Pickens County Assessor

222 McDaniel Ave., B8  
Pickens, SC 29671  
PHONE: (864) 898-5872  
Mon. - Fri. 8:00 AM - 5:00 PM  
www.pickensassessor.org



# **LEGAL RESIDENCE EXEMPTION CHECKLIST**

This checklist is designed to ensure that you have all documentation required at the time you apply for a 4% Legal Residence Exemption. Prior to applying, please ensure that you meet all eligibility requirements.

## **4% LEGAL RESIDENCE EXEMPTION ELIGIBILITY REQUIREMENTS**

1. You must own AND occupy the home as your PERMANENT residence and be domiciled at the home at the time of the application; and
2. **Neither you, nor any member of your household, claim to be a legal resident of a jurisdiction (city, county, state, country) other than South Carolina for any purpose; and**
3. Neither you, nor a member of your household, claim the special assessment ratio allowed by SC Code of Law 12-43-220 on another residence. A member of your household means: the owner-occupant's spouse, except when that spouse is legally separated or divorced from the owner-occupant
4. **You must be a Permanent US Resident and a Pickens County Resident as of the date of application. (If either spouse is not a US Citizen, copies of Permanent Resident Card(s) are required)**
5. You cannot be claiming or receiving **any type** of homeowners exemption on **any other** property in the U.S.
6. You must complete and file an exemption application with the assessor's office by the statutory deadline.
7. Copies of S.C. Driver(s) License(s) or SC ID card(s) & Vehicle Registration(s) showing current address (for all owner-occupants AND spouse).
8. **If you are moving to Pickens County from another county or state, you must provide copies of the filed Federal & ALL State income tax returns for the year following the date of application**
9. For members of the Military, provide a copy of current Orders and Military ID. The military permanent-duty station must be in South Carolina.
10. If legally separated or divorced, provide court issued proof of legal separation, mediation or divorce document signed by a judge.
11. If the property is held in Trust, provide a "Trust Certificate" or copy of the relevant sections of the Trust document which identify the Beneficiaries.
12. If the property is owned by a single-member LLC, provide the articles of incorporation and the filed-income tax return showing the applicant is the single member and the LLC is not filing as a corporation
13. The residence that is the subject of the application is not rented for more than seventy-two days in a calendar year. For purposes of determining eligibility, rental income, and residency, the assessor annually may require a copy of applicable portions of the owner's federal and state tax returns, as well as the Schedule E from the applicant's federal return for the applicable tax year.

## **IMPORTANT INFORMATION (Please read thoroughly)**

- SC Driver's Licenses & vehicle registrations **must reflect the address of the property you are filing for the legal residence homeowners exemption.**
- ***ALL documentation MUST be presented at time of application; with the exception of tax returns for applicants moving to Pickens County from another county or state which are required to submit the tax returns the year after the date of application.***
- Both spousal signatures are required for owner occupants. Both parties' information must be filed.
- The last 5 numbers of social security number must be provided for applicant(s).
- *Application must be signed by person(s) receiving the exemption being applied for, or individual with the applicant's Power of Attorney (must provide copy of POA document at time of application).*
- *Statutory filing deadline for all legal residence applications is before the first penalty date for the payment of taxes for the tax year for which the owner first claims eligibility for the 4% legal residence assessment ratio.*

Please contact our office (864) 898-5872, **PRIOR** to filing should you have any questions or concerns regarding the application process or any particular circumstances which may require additional documentation.

You *may not receive* any further notification if your application is approved for the 4% ratio. If approved the 4% ratio will be computed into your tax bill and will reflect 4% as the assessment ratio on your bill. If your application is not approved by the time the bill is due, pay the bill and a refund will be issued if the application is approved and the special assessment ratio granted. If your application is disapproved for any reason you will receive a written-assessment notice reflecting the disapproval. The notice will advise you of your appeal rights and appeal period.

#### THE FOLLOWING ARE *EXCERPTS* FROM THE STATUTE

#### **SECTION 12-43-220. Classifications shall be equal and uniform; particular classifications and assessment ratios; procedures for claiming certain classifications; roll-back taxes.**

**(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.

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.

#### **\*MEMBER OF HOUSEHOLD: DEFINITION:**

**(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 under the age of eighteen years 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 SC income tax return & the state & federal tax returns for household member(s) working or residing in another state;

**(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 Title 12.

**(v)** A member of the armed forces of the United States on active duty who is a legal resident of and domiciled in another state is nevertheless deemed a legal resident and domiciled in this State for purposes of this item if the member's permanent duty station is in this State. A copy of the member's orders filed with the assessor is considered proof sufficient of the member's permanent duty station.

**(vi)** 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 of the change in classification within six months of the change.

**(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, but in no case less than thirty dollars nor more than the current year's taxes. This penalty and any interest are considered ad valorem taxes due on the property for purposes of collection and enforcement.*

**(3)** Notwithstanding any other provision of law, a taxpayer may apply for a refund of property taxes overpaid because the property was eligible for the legal residence assessment ratio. The application must be made in accordance with Section 12-60-2560. The taxpayer must establish that the property in question was in fact his legal residence and where he was domiciled.

**(5)** To qualify for the four percent assessment ratio, the owner-occupant of a legal residence that is being purchased under a contract for sale or a bond for title must record the contract for sale or the bond for title in the office of the register of mesne conveyances or the clerk of court in those counties where the office of the register of mesne conveyances has been abolished. For purposes of this subsection, a contract for sale or a bond for title is the sale of real property by a seller, who finances the sale and retains title to the property solely as security for the debt.

**(7)** Notwithstanding any other provision of law, the owner-occupant of a legal residence is not disqualified from receiving the four percent assessment ratio allowed by this item if the taxpayer's residence meets the requirements of Internal Revenue Code Section 280A (g) as defined in Section 12-6-40(A) and the taxpayer otherwise is eligible to receive the four percent assessment ratio.

**(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 subitem (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.

For purposes of this subitem, 'immediate family member' means a parent, child, or sibling.