

# 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 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.

## APPLICATION FOR SPECIAL ASSESSMENT AS AGRICULTURAL REAL PROPERTY

### DEFINITION OF AGRICULTURAL REAL PROPERTY

Agricultural real property shall mean any tract of real property which is used to raise, harvest, or store crops or feed, breed or manage livestock, or to produce plants, trees, fowl, or animals useful to man, including the preparation of the products raised thereon for man's use and disposed of by marketing or other means. It includes but is not limited to such real property used for agriculture, grazing, horticulture, forestry, dairying, and mariculture. In the event at least 50% of a real property tract shall qualify as "agricultural real property", the entire tract shall be so classified, provided no other business for profit is being operated thereon. The term "agricultural real property" shall not include any property used as the residence of the owner or others in that the taxation of such property is specifically provided for in Section 12-43-23C of the South Carolina Code of Laws and Department of Revenue Regulation 117-124.7.

### QUALIFICATION REQUIREMENTS

Agricultural real property which is actually used for such purposes and meets certain size or income restrictions, not including, however, a corporation which is the owner or lessee except for certain corporations which do not:

1. Have more than 10 shareholders
2. Have as a shareholder a person (other than an estate) who is not an individual
3. Have a nonresident alien as a shareholder; and
4. Have more than one class of stock

**Timberland** tracts must be five acres or more. Tract of timberland must be devoted to growing trees for commercial use. Tracts of timberland less than five acres qualify if any of the following conditions are met:

1. Contiguous to a qualifying tract
2. Under same management system as a qualifying tract
3. Owned in combination with nontimberland tracts that qualify as agricultural real property

**Nontimberland** (cropland) tracts must be ten acres or more. Tracts of nontimberland less than ten acres qualify if any of the following are met:

1. If contiguous tracts with identical ownership meet the minimum acreage requirement when added together.
2. If a person making application earned at least \$1,000 gross farm income in at least three of the past five years or at least three of the first five years if this is initial application.
3. If the property has been owned by current owner or an immediate family member of the current owner for at least ten years ending January 1, 1994 and the property was classified as agricultural real property for tax year 1994.

Enclose one of the following for proof of residency:

21. Valid SCDL (if married need both)
22. Vehicle registration
23. Voter registration
24. SC residential tax return

\*\* Any other information the Tax Assessor may require.

## RETURN THIS APPLICATION NOW

Failure to file within the prescribed time, "Any time before the first penalty date for taxes due for the first tax year for which the assessment is claimed" (before next Jan 16th), shall constitute abandonment of the owner's right for this classification for the current tax year, (South Carolina Code of Laws: 12-43-220(c) for legal residence: 12-43-220(d) for Agricultural property). Please file by May 1st to avoid any unnecessary delays in processing your application.

## KEEP A COPY

Return one copy only: Keep copy for your records. Make any necessary corrections such as mailing address, zip code, etc. directly on the front of this application.

Mail to Darlington County. If you have any questions concerning this application, phone this office at (843) 398-4180.