**Marlboro County, South Carolina Application for Legal Residence**

**Tax Assessor, PO Box 62, Bennettsville, SC 29512**

**(843) 479-5602**

Tax Year \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Received In Office \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Applicant must own/occupy home/apply between January 1 and December 31 for tax year applied.

Deadline for applying is on or before the first penalty date for the tax year you are applying (January 15) per 12-43-220(c)(3).

You Must Answer All Questions and Provide All Required information Or Your Application Will Be Denied

**Part 1 Owner Information**

Owner (1) Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Mail Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ State \_\_\_\_\_\_\_\_ Zip Code \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Owner (2) Spouse/Occupant/Other: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Mail Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ State \_\_\_\_\_\_\_\_ Zip Code \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(If more than two (2) owners, attach additional sheet)

Phone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

What was your previous address? \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_\_\_\_\_\_\_

Did you own above property? Yes \_\_\_\_\_\_ No \_\_\_\_\_\_ If yes, was it sold or do you still own it? \_\_\_\_\_\_\_\_\_\_\_

If in Rest Home: Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Phone \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Marital Status: Never Married Married Widow(er) Divorced Separated Legally Separated Other

**“If divorced, separated or legally separated, attach court recorded divorce decree, property settlement or separation agreement”**

If divorced, separated or legally separated provide former spouse’s full name and last known address.

Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**“If widow(er) provide copy of death certificate or settlement of estate”**

Do you, your spouse, any of your dependents, or other owners own any other homes in County, State, or

Other States? Yes \_\_\_\_\_ No\_\_\_\_ If yes, list all names with addresses: (Attach a separate sheet)

**Part 2 General Questions**

1. Do you occupy this as your legal residence? Yes\_\_\_\_\_ No \_\_\_\_\_\_\_ Date Occupied \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2. Do you use this property for filing State and Federal income tax returns? Yes \_\_\_\_\_\_\_\_ No \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

3. Are there any buildings, apartments, land or area rented or used for other purposes located on this property?

Yes \_\_\_\_\_\_\_ No \_\_\_\_\_\_\_\_ If yes, explain: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

# of days rented \_\_\_\_\_\_\_\_\_\_\_\_ Sq. Ft. \_\_\_\_\_\_\_\_\_\_\_\_\_ Other \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

4. Is this property held in a trust? Yes \_\_\_\_\_\_\_\_\_\_ No \_\_\_\_\_\_\_\_\_\_\_ If yes, is property occupied as a

Residence by the current income beneficiary of trust? Yes \_\_\_\_\_ No \_\_\_\_ **Attach copy of Entire Trust or**

**Certification of Trust**

5. Is property owned by Limited Liability Company (LLC)? Yes \_\_\_\_\_ No \_\_\_\_\_\_ (if yes, provide articles of

incorporation, operating agreement or other documents showing this applicant is single member)

**Part 3 Property Information**

Parcel Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Property Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ State \_\_\_\_\_\_\_ Zip \_\_\_\_\_\_\_\_\_\_\_\_\_\_

(If different than owner address)

Property Type: Single Family Condo/Townhouse Multi-family Mobile Home Mobile Home & Land

If Mobile Home: Decal # \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ HUD/Vin Number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

DMV Title Number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Has title been relinquished to DMV? \_\_\_\_\_\_\_\_\_\_\_\_\_\_

If **not** on your land, name of land owner \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**(Please see back of form for completion of application)**

**Part 4 Required Documents**

**PROOF OF ELIGIBILTY DOCUMENTS ARE REQUIRED FOR APPROVAL BY 12-43-220 (2) (III) (A) (B) (C) (v)**

1. Copy of South Carolina (SC) Driver(s) License or SC Identification Card(s) with current address of all owners.

2. Copies of most recent filed Federal and/or SC individual income tax return with current address.

3. All vehicle registration card(s) with current address.

4. Mobile home title or proof relinquished title to DMV

5. Active Duty Military and spouses only: LES with zip code of current station, Driver’s License(s), Military ID

6. Other documents that may be requested (example: Voter Registration, US Passports, see instruction sheet)

**Part 5 Statute**

**OWNER/OCCUPANT, SIGNATURES/SOCIAL SECURITY NUMBERS ARE REQUIRED BY S.C. DOR REG. 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 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) Neither I nor any other member of my household, claim the special assessment ratio allowed by this section on another residence. (C) If this property is owned by a trust; the income beneficiary is the legal resident of the property and qualifies for special assessment. (D) If a person signs this certification and obtains the 4% assessment ratio, and is thereafter found not eligible, or thereafter loses eligibility and fails to notify the assessor within six (6) months, a penalty is imposed (SC Code 12-43-220) 100% of tax plus one-half of one percent a month. 4% percent approval based on the % of ownership SC Code 12-43-220 (8)(i)(ii).

**BY THE SIGNING OF THIS APPLICATION I AGREE THAT I HAVE READ AND UNDERSTAND THE ABOVE STATEMENT and grant the Assessor permission to request income tax returns including all schedules from agencies. Also, to the best of my knowledge, I have honestly answered all questions and provided all requested documentation. I understand that any information obtained on this form may be used for other tax purposes and the burden of proof for eligibility for the four percent (4%) assessment ratio is on the owner-occupant (applicant).**

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ SSN: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ SSN: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Social Security Number required by SC DOR Regulation 117-1800

If additional signatures are required attach an additional sheet.

**Filing this application does not allow you to delay paying taxes that have been billed. Taxes are due by the date on the bill, usually January 15th. Penalties and interest cannot be waived if the payment is late.**

(Please see attached page for additional information/instructions)

Revised 12/29/2020

**INSTRUCTIONS AND STATUTES FOR LEGAL RESIDENCE APPLICATION**

**OWNER / GENERAL INFORMATION**

1. **All questions** must be answered completely and **all required documents/proof** must be supplied.
2. Provide a written explanation if information/documents are not available.
3. If married, your spouse must sign and provide all required documentation even if he or she has no ownership of the property.
4. Do not e-mail or fax the completed application **original signatures** are required.
5. Ownership interest less than fifty percent (50%) in fee simple, can only qualify based on percent of ownership in property.
6. Legal residence (must be permanent domicile) and not more than five (5) contiguous acres.
7. Deadline for applying is on or before the first penalty date for the tax year you are applying (January 15) per 12-43-220(c)(3). Filing this application does not allow you to delay paying taxes that have been billed.
8. If mobile home/motor home/boat please provide copy of title or proof relinquished title to DMV.
9. Must notify assessor of change that would require new application/loss of eligibility within six (6) months.

**MINIMUM REQUIRED DOCUMENTATION (Sections A, B, Per SC Code of Laws 12-43-220(2) (iii) (A) (B) (C) (v))**

1. Copy of South Carolina (SC) Driver(s) License or SC Identification Card(s), applicant and spouse and/or all owners
2. Copies of most recent filed Federal and/or SC individual income tax return with current address for both

owner-occupant and spouse/other must be provided regardless of filing status.

1. 1040 US Individual Income Tax Return (Redacted copy of first two (2) pages and Schedule A, C, 1, E and form 8829.)
2. State of SC Department of Revenue Individual Income Tax Return, SC1040 (redacted copy of the first three (3) pages) and any non-resident state tax returns. (The form for your electronic filing and signature is NOT considered the first page of tax return)

Note: Returns must be the most recent and have the address in which the application is being filed. If purchased within a new tax year, you will be required to submit a copy of your tax return the following year. Example: Home purchased in 2019, submit tax return in 2020 showing new legal residence address for 2019 tax year. You will not receive the exemption without correct tax return.

1. All SC motor vehicle registrations showing current address for owner-occupant and spouse/other.
2. If mobile home copy of title or proof relinquished to DMV or boat copy of registration
3. Active Duty Military and spouses only: Copy of current Leave and Earnings Statement (LES) with zip code of current station, Driver’s License(s) and Military ID.
4. Additional documentation may be required:
5. Voter Registration (all owners)
6. Social Security Card, Active US Passport, US Permanent Resident Card, US Naturalization Certificate or I-797 form (Social Security Number required by SC DOR Regulation 117-1800) (all owners)
7. Utility bill or bank statement (all owners)
8. If separated, legally separated or divorced: provide copy of court recorded separate support & maintenance agreement or divorce decree, If widow(er) provide copy of death certificate
9. Copies of trust, contract of sale, operating agreement for LLC
10. Other proof necessary to determine eligibility

**PENALTY FOR LOSS OF ELIGIBILITY**

1. Equal to 100% of tax paid, plus interest on that amount at a rate of one-half of one percent a month.

Revised 12/29/2020