



APPLICATION FOR LEGAL RESIDENCE SPECIAL ASSESSMENT



NEWBERRY COUNTY ASSESSOR'S OFFICE

P.O. BOX 712, Newberry, SC 29108

Phone: 803-321-2125 option 1

Email: assessorsoffice@newberrycounty.gov

See reverse side for important information on filing qualifications and additional filing instructions.

PROOF OF ELIGIBILITY DOCUMENTS ARE REQUIRED WITH THIS APPLICATION

MAILING ADDRESS OF PROPERTY OWNER	TAX MAP NUMBER	TAX YEAR
_____	PROPERTY ID	
_____	TM # _____	DATE OF OCCUPANCY
_____	MOBILE HOME ID: _____	
_____	Decal number: _____	

Property owner 1	Social Security # or Fed Tax ID #
------------------	-----------------------------------

Property owner 2 / or Spouse (if more than 2 owners please attach additional sheet with required information)	Social Security # or Fed Tax ID #
	Spouse: YES <input type="checkbox"/> No <input type="checkbox"/>

Marital Status: Single / Married / Divorced / Widowed / Separated *Must attach court ordered Maintenance agreement*

Do you file a South Carolina Resident state income tax return? YES NO

Do you, your spouse or your dependents claim residency in any other jurisdiction? (county, state or country)
If "Yes" provide Address: YES NO

Are all vehicles of the owners, spouse and dependents registered at this property address? YES NO

Is this property owned as a Single member LLC or in a Trust? If yes provide documentation of ownership /beneficiary YES NO

Is this property ever rented? If "Yes" how many days per year is it rented: YES NO

Are you purchasing this property under a "Contract of Sale" or "Bond for Title"?
If "Yes" provide a copy of the recorded contract YES NO

Are there any buildings, apartments or land areas rented?
If "Yes" describe: YES NO

Do You have 100% ownership of the property? If "No" list all owners percentages: YES NO

List your Previous Address: _____ County: _____ State: _____

Property Owners Acknowledgement

Under penalty of perjury, I certify that:

- (A) The residence which is the subject of this application 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 (City, County, State or Country) other than South Carolina for any purpose; and
- (B) that neither I, nor any member of my household, claim the special assessment ratio allowed by this section on another residence.
For purposes of this item "a member of my household: means: (a) the owner-occupants 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 on the owner-occupant's federal income tax return.
- (C) All information supplied in this form is true and correct.

Owner-Occupant Signature - REQUIRED Signature: _____ Date: _____ Phone #: _____ Birth Date: _____ Email address: _____	Spouse or Co-Owner (if occupant) Signature - REQUIRED Signature: _____ Date: _____ Phone #: _____ Birth Date: _____ Email address: _____
--	--

PROOF OF ELIGIBILITY DOCUMENTS ARE REQUIRED WITH THIS DOCUMENT

TO QUALIFY:

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.

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.

PROOF OF ELIGIBILITY

- (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.

ENCLOSE A COPY OF AT LEAST TWO OR MORE OF THE FOLLOWING AS PROOF OF RESIDENCY

1. **VALID SOUTH CAROLINA DRIVER'S LICENSE (IF MARRIED BOTH SPOUSE'S DRIVERS LICENSES ARE REQUIRED)**
2. **VEHICLE REGISTRATION**
3. **VOTERS REGISTRATION**
4. **SC RESIDENT INCOME TAX RETURN**

KEEP A COPY OF THIS APPLICATION FOR YOUR RECORDS

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.

NOTICE:

FILING THIS APPLICATION DOES NOT DELAY PAYMENT OF TAXES THAT HAVE BEEN BILLED. UNDER SC STATUTES, TAXES ARE DUE BY THE DATE ON THE BILL. PENALTIES AND INTEREST WILL NOT BE WAIVED FOR LATE PAYMENT.