

Application for Special Assessment
Based on Legal Residence

NEWBERRY COUNTY
Office of the Assessor
1512 Martin St. P.O. Box 712
Newberry, SC 29108
803-321-2125
www.newberrycounty.net



Please File as soon as possible or by First Penalty Date of the Tax Year for which you are Applying

TAX MAP NUMBER / s _____ TAX YEAR _____

PROPERTY OWNER _____ SSN # _____ Date of Birth _____

SPOUSE'S NAME _____ SSN# _____ Date of Birth _____

MAILNG ADDRESS _____

PROPERTY LOCATION AND LEGAL DESCRIPTION _____

**** ADDITIONAL OWNERS OF PROPERTY IF APPLICABLE: ****

*Property Owner: _____ SSN# _____ Date of Birth _____

*Property Owner: _____ SSN# _____ Date of Birth _____

Mailing Address (If different from above): _____

DO YOU OCCUPY THIS PROPERTY AS YOUR LEGAL RESIDENCE? YES [] NO []

WHAT DATE DID YOU MOVE INTO THE RESIDENCE YOU ARE APPLYING FOR? _____

Are you and your spouse a legal resident of South Carolina, US citizen or possess a Permanent Residential Card from the US Immigration and Naturalization Service? Yes [] No [] If no, please explain _____

Is property in a Trust? Yes [] No [] If so, you MUST provide a copy of Trust Agreement or Certificate of Trust

County where vehicles are registered: _____

Are there any other buildings including apartments, mobile home or land area rented on this property?

Yes [] No [] If yes, describe

What is the address of your previous residence?

(whether you owned, rented, or lived with parents)

Did you receive legal residence on your previous address? Yes [] No []

If owned the property has it been sold? Yes [] No [] If yes, what was the sales date (Month/Year)?

If your legal residence is a mobile home, what is the current decal number?

Do you own the land the mobile home is on? Yes [] No []

Certification for Legal Residence: "Under the penalty of perjury", I certify that (A) the residence which is the subject of this application is my legal residence where I am domiciled at the time of this application and that neither I, nor any other member of my household, claim to be a legal resident of a jurisdiction other than South Carolina for any purpose; and (B) that neither I, nor a member of my household, claim the special assessment ratio allowed by this section on another residence." 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 may be required to provide proof to the Assessor. 12-43-220(c) (2) (ii-vii)

Owner or Agent's _____ Date: _____ Daytime Phone: _____

Signature: _____

Office Use Only: Yes No Initial: _____ Date _____ LR App1 7/13

Rules and Regulations Governing Special Assessments

Section 12-43-220 (c)(2)(ii) of the 1976 South Carolina Code of Laws as amended, provides: (1) that bona fide Agricultural Real Property shall be appraised at a value based on its use and be assessed at a ratio of 4% or 6% and (2) that owner occupied residences shall be appraised at fair market value and be assessed at a ratio of 4% . All other real property under the Assessor's jurisdiction is to be assessed at a ratio of 6% . In order to receive the lower assessment for agricultural real property and/or the owner occupied special assessment, an application must be completed and filed for approval with the Newberry County Assessor's Office, P.O. Box 712 Newberry S.C. 29108, before the first penalty date of taxes due. Failure to apply waives the right to the special assessment for that particular tax year.

Legal Residence

The legal residence and not more than five acres contiguous thereto, when owned totally or in part in Fee Simple Title, a Life Estate, a recorded Contract of Sale, or property held in a Trust in which the income beneficiary occupies the residence, may make application for an assessment equal to four (4%) percent of the fair market value of the property. To qualify for the special property 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. You may only qualify for one legal residence for the year. Exception: Any additional dwellings located on the same property and occupied as a legal residence by immediate family members of the owner are also eligible for the special property tax assessment. Please see 12-43-220(8) (i) (ii) for additional ownership interest qualifications

The Application:

In the application the owner or owners agent must certify per South Carolina Code section 12-43-220

2(ii) "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 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) That neither I, nor any other member of my household, claim the special assessment ratio allowed by this section on another residence."

2(iii) For purposes of sub item (ii)(B) 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 a dependent on the owner-occupant's federal income taxes.

2(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) Copy of the owner-occupants 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.

Penalty for Residential 12-43-220(2)(ii)

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. (for each year)