



# Clarendon County Assessor's Office

411 Sunset Drive  
Manning, SC 29102  
Phone: (803) 435-4423

[www.clarendoncountygov.org](http://www.clarendoncountygov.org)

### FOR OFFICE USE ONLY

APPROVED  DENIED

BY: \_\_\_\_\_

DATE: \_\_\_\_\_

You must file a separate application for EACH qualifying parcel.

Owner(s) Name(s)	Parcel Number
Mailing Address	School District
City, State, Zip	Tax Year
Physical Address	Date of Occupancy

## LEGAL RESIDENCY

### DO NOT FAX FORM

YOU MUST ANSWER ALL QUESTIONS ON THIS APPLICATION AND PROVIDE ALL REQUIRED INFORMATION.

Please check appropriate box: Married  Legally Separated  Divorced  Never Married  Widow

#### Type of residence:

Single Family  Condo/Townhouse  Duplex  Mobile Home  Mobile Home & Land  Contiguous Land

If legal residence is a Mobile Home: What is the current Decal Sticker Number? \_\_\_\_\_

Do you own the land the Mobile Home is located on? YES  NO

Do you occupy this property as your full-time permanent residence? YES  NO

If NO, explain: \_\_\_\_\_

Is any part of this property (home, mobile home, apartment, lot, etc.) rented, leased or used by someone other than the owner?

YES  NO  If rented for ANY period of time during the year, list number of days rented and portion of property rented.

Did you receive Legal Residence on your previous address? YES  NO

If YES, what was the address of that property? \_\_\_\_\_

Has the property been sold? YES  NO

If YES, what was the date of sale (Month/Year) \_\_\_\_\_

Do you, your spouse or any member of your household own or claim legal residence in any other jurisdiction? YES  NO

If YES, list all addresses including City, County and State \_\_\_\_\_

Is the applicant's ownership interest less than 100%. YES  NO

If ownership is less than 100%, provide a copy of the document creating interest owned Percent owned \_\_\_\_\_ %

Is this property owned by a single-member Limited Liability Company (LLC)? YES  NO

If YES, provide the articles of incorporation, operating statement or other documents showing the applicant is the single member.)

If this property is held in Trust, is the occupant applying for the legal residence the income beneficiary of the Trust? YES  NO

(A copy of the relevant sections of the Trust document which identify the Beneficiaries is required.)

Are you registered to vote? YES  NO

If YES, what precinct? \_\_\_\_\_

Does your Drivers License list this as your address? YES  NO

Drivers License #(s) \_\_\_\_\_

Are all vehicles of the owner, spouse and members of your household registered in Clarendon County? YES  NO

If NO, explain: \_\_\_\_\_

### APPLYING FOR LEGAL RESIDENCE

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 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. \*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- 220C)(2)(II-VII)

Owner Signature \_\_\_\_\_ (Date) \_\_\_\_\_ Soc. Sec # (required) \_\_\_\_\_ Home Phone # \_\_\_\_\_ Daytime Phone # \_\_\_\_\_

Owner, Spouse, or agent's Signature \_\_\_\_\_ (Date) \_\_\_\_\_ Soc. Sec # (required) \_\_\_\_\_ Home Phone # \_\_\_\_\_ Daytime Phone # \_\_\_\_\_

If agent signed for owner, give relationship and mailing address: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## **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 by a person and occupied by the owner thereof and where he or she is domiciled. (Department of Revenue Regulation 117-1800.1)

### **QUALIFICATION REQUIREMENTS**

The property must be occupied by the owner as his legal residence and the property and the owners of the property must meet the requirements of Section 12-43-220© of the South Carolina Code of Laws. The legal residence includes not more than five acres contiguous to the actual residence owned totally or in part in fee, or by life estate, but shall not include any portion which is not owned and occupied for residential purposes. If the residential real property is held in trust and the income beneficiary of the trust occupies the property as a residence, then the four percent assessment ration described in Code Section 12-43-220(c) applies if the trustee certifies to the assessor that the property is occupied by the income beneficiary of the trust.

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 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 vehicles registration 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 ration allowed by this item:

**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.**

### **RIGHT TO APPEAL**

If the assessor determines the owner-occupant ineligible, the owner-occupant may appeal the classification as provided in Chapter 60, Title 12 of the South Carolina Code of Laws.

### **RETURN THIS APPLICATION NOW**

This application must be completed in full and the owners of the property or the owners' agent must apply for the four percent legal assessment ration before the first penalty date (January 15) for the payment of taxes for the tax year for which the owner first claims eligibilty for the four percent assessment ratio. **Please file early to avoid any delays in processing your application.**

Mail to CLARENDON COUNTY ASSESSOR'S OFFICE If you have any questions concerning this application, phone this office Telephone (803) 435-4423

### **KEEP COPY FOR YOUR RECORDS**

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