



COUNTY COUNCIL OF BEAUFORT COUNTY  
**Office of the Assessor**  
 Beaufort County Government Robert Smalls Complex  
 Post Office Box 1228, Beaufort, South Carolina 29901-1228  
 Phone: (843) 255-2400 Website: beaufortcountysc.gov

**4% Legal Residence  
 Exemption Application  
 Due January 15<sup>th</sup>**

Parcel ID _____	Alternate ID _____
Adjacent Lot ID _____	Adjoining Lot AIN _____

**ALL QUESTIONS MUST BE ANSWERED BEFORE APPLICATION CAN BE PROCESSED**

Property Address: \_\_\_\_\_  
 Mailing Address: \_\_\_\_\_ City, State \_\_\_\_\_ Zip \_\_\_\_\_

1. Do you occupy this as your legal/primary residence? Yes No  
 Date you first occupied this property as your legal/primary residence: \_\_\_\_\_

2. Do you or any member of your household receive a homestead/exemption on any property in the U.S?  
 If yes, provide property address \_\_\_\_\_ Yes No

3. Is any portion of this property being used commercially or for a home based business?  
 If yes, give the square footage \_\_\_\_\_ Yes No

4. Have you rented, or will you rent any portion of this property? Yes No  
 If yes, number of days rented \_\_\_\_\_ Square Footage \_\_\_\_\_ (Rental Addendum)

5. Is this property being held in a Trust? If yes, submit the Trust documents to be reviewed. Yes No

6. Are you Active Duty Military? If yes, you must apply annually. Yes No  
 If yes, please check one, stationed in Beaufort \_\_\_\_\_ or elsewhere \_\_\_\_\_

7. If this is a mobile home, please specify if you own or rent the land? Own Rent  
 If you own the land, list the parcel ID number for the land: R \_\_\_\_\_

**PROOF OF ELIGIBILITY REQUIRED FROM ALL OWNERS & SPOUSES**

- |  |  |
|--|--|
| <u>MINIMUM REQUIREMENTS:</u>   | <u>OTHER REQUIREMENTS AS APPLICABLE:</u>   |
| <ul style="list-style-type: none"> <li>● SC Driver's License/I.D. Card</li> <li>● SC Vehicle Registration (Voter Registration if no vehicles)</li> <li>● SC 1040 Individual Income Tax Return</li> </ul> | <ul style="list-style-type: none"> <li>● PCS, LES, and Military I.D. (both spouses)</li> <li>● Complete Executed Trust Document</li> <li>● Divorce decree/Separation Agreement/Death Cert</li> <li>● Additional documents as may be requested</li> </ul> |

**FOR OFFICE USE ONLY**

- \_\_\_\_\_ **Initial Application**
- \_\_\_\_\_ **RTA**
- \_\_\_\_\_ **Renewal**
- \_\_\_\_\_ **Military**
- \_\_\_\_\_ **Change(Secondary to Primary)**
- \_\_\_\_\_ **Rental Addendum**

TD Date \_\_\_\_\_ Approved \_\_\_\_\_ Reviewer \_\_\_\_\_ Qualifying Date \_\_\_\_\_

**Submitting this application does not delay the payment of taxes that are billed. Penalties & interest will NOT be waived. You will only be notified if your application is denied.**

<b>Marital Status (circle one):</b> <b>Single</b> <b>Married</b> <b>Separated</b> <b>Divorced</b> <b>Widowed</b>	
<b>Owner Name:</b> _____ (Print) Signature: _____ SSN: _____ Date: _____ Phone/Cell: _____ Email: _____	<b>Spouse/Co-owner Name:</b> _____ (Print) Signature: _____ SSN: _____ Date: _____ Phone/Cell: _____ Email: _____
<b>Co-Owner Name:</b> _____ (Print) Signature: _____ Address: _____ SSN: _____ Date: _____ Phone/Cell: _____ Relationship to Owner: _____ Email: _____	<b>Co-Owner Name:</b> _____ (Print) Signature: _____ Address: _____ SSN: _____ Date: _____ Phone/Cell: _____ Relationship to Owner: _____ Email: _____

**What happens after I complete this form:**

- Applications are processed in the order in which they are received.
- You must pay your taxes by January 15th to avoid penalties and/or interest regardless of app status.
- You will NOT be notified if you have been approved.
- Please contact the Assessor’s office with questions regarding your application. Other departments will not be able to answer your questions accurately.
- If you are denied, you will be notified in writing.
- If you submit this application with a part-year South Carolina tax return, you may be approved for the exemption for one year and will need to reapply next year.

**PENALTY OF PERJURY, FRAUD AND REMOVAL OF LEGAL RESIDENCE**

Approval of the 4% Legal Residence Exemption is a significant tax saving to primary, owner-occupied properties. Severe penalties, interest, and forfeiture of the 4% payment, as well as removal of the exemption from your property will be implemented if a change in use has occurred. You must notify the Assessor’s office within 6 months of any change in use, including;

- **Renting for more than 72 days in a calendar year (Jan-Dec).**
- **Moving your legal residence to another property.**
- **Active military receiving PCS orders to move away from Beaufort County.**
- **Death of an owner.**

By signing this application, you acknowledge you have read and understand this section and the applicable statutes on the next page.

**Applicant Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Please initial acknowledging that you have read and understand each section**

The following are limited *EXCERPTS* from the legal residence exemption statute: SECTION 12-43-220 (C).

The entire statute is available online at [www.scstatehouse.gov/code/t12c043.php](http://www.scstatehouse.gov/code/t12c043.php)

- \_\_\_\_(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 the 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.
- \_\_\_\_ When the legal residence is located on leased or rented property and the residence is owned and occupied by the owner of a residence on leased property, even though at the end of the lease period the lessor becomes the owner of the residence, the assessment for the residence is at the same ratio as provided in this item. If the lessee of property upon which he has located his legal residence is liable for taxes on the leased property, then the property upon which he is liable for taxes, not to exceed five acres contiguous to his legal residence, must be assessed at the same ratio provided in this item. 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.
- \_\_\_\_(2) (i) 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.
- \_\_\_\_ (iii) For purposes of subitem (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-occupants federal income tax return.
- \_\_\_\_ (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-occupants most recently filed South Carolina individual income tax return.  
**If you submit this application with a part-year SC tax return, you may be approved for the exemption for one year and will need to reapply next year.**
- (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.
- \_\_\_\_ (v) No further applications are necessary from the current owner while the property for which the initial application was made continues to meet the eligibility requirements. ***If a change in ownership or use occurs, the owner who had qualified for the special assessment ratio allowed by this section shall notify the assessor of the change in classification within six months of the change.*** Another application is required by the new owner to qualify the residence for future years for the four percent assessment ratio allowed by this section.
- \_\_\_\_ (vi) **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.**

**Applicant Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_