

**Spartanburg County Application for Special Assessment
Legal Residence**

Office of the Assessor, 366 N. Church Street,
PO Box 5762, Spartanburg, SC 29304 (864) 596-2544
www.SpartanburgCounty.org



If you qualify for this special assessment and fail to return this application, your property tax bill may be over 300% higher.

Tax year: _____

Tax Map Number: _____

of Acres: _____ Lot Size: _____

Location: _____

Owner: _____
Please print names and address

Taxpayer: _____

Mailing Address: _____

City/St/Zip: _____

Please check all boxes that apply. The Owner/Occupant Signature and Social Security number are required.

Indicate the date you occupied this property as your legal residence MM/DD/YYYY _____

Do you occupy this property as your legal residence? Yes No (See definition of legal residence on the back of this form)
Are there any buildings, apartments, or land rented or used for other purposes located on this property? Yes No
If yes, describe: (See qualifications on back of this form) Use extra sheet if necessary. _____

Address or Map Number of previous residence _____

If this legal residence is a mobile home, please provide the additional information requested in this section.

Date Purchased MM/DD/YYYY _____

Decal # _____ Mobile Home VIN # _____

Do you own the land that this mobile home is on? Yes No If no, who owns the land? _____

Owner/Occupant Signature and Social Security number are required by SC Regulation 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.** I do not claim to be a legal resident in any other location nor in a jurisdiction other than Spartanburg, South Carolina for any purpose. (B) Neither I nor any other member of my household is residing in or occupying any other residence which I or any member of my immediate family has qualified for the special assessment ratio allowed by this section. (C) If this property is owned by a trust, the income beneficiary is the legal resident of the property and qualifies for special assessment.

Penalties for providing false information are explained on the reverse side of this document.

Signature of Owner 1 X _____ SSN _____

Signature of Owner 2 X _____ SSN _____

Date Signed _____ Daytime Phone # _____ Email _____

Office Use Only: _____ Yes _____ No _____ Initial _____ Date _____ Sup Year _____

Rules and Regulations Governing Special Assessments

Section 12-43-220 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 Assessor's Office, P.O. Box 5762, Spartanburg, S.C. 29304, before the first penalty date of taxes due. Failure to apply waives the right to the special assessment. Applications signed by agents or trustees must include authorization from owner such as Power of Attorney, Memorandum of Trust or Trust Agreement etc. This application is for legal residences only. The Social Security Number of the owner-occupant is required by SC Department of Revenue Regulation 117-1800 and may be used to verify residency. Agricultural special assessments require a different application. Applications are available from our web site. [Hhttp://www.spartanburgcounty.org/govt/depts/asr/index.htm](http://www.spartanburgcounty.org/govt/depts/asr/index.htm) Homestead Exemption applications for persons who are sixty five and older or are disabled are available from the Spartanburg County Auditor's Office. <http://www.spartanburgcounty.org/govt/depts/aud/HmstdTaxExmp.htm>

Definition of Legal Residence and Qualification Requirements

For property tax purposes the term "legal residence" shall mean the permanent domicile or dwelling place owned by a person and occupied by the owner thereof. It shall be the place where he intends to remain permanently for an indefinite time even though he may be temporarily living at another location. (SC Department of Revenue Regulation 117-1800.1)

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, is taxed on an assessment equal to four (4%) percent of the fair market value of the property.

Ownership may be acquired by Fee Simple Title, a Life Estate, or a recorded Contract for Sale in which equity interest has been conveyed to the purchaser. Property held in a trust in which the income beneficiary occupies the residence also qualifies. A lease or rental agreement does not qualify. 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.

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.

The burden of proof for eligibility for the four (4%) 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 most recently filed South Carolina individual income tax return of the owner/occupant; (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)(vii)

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. This penalty and any interest are considered ad valorem taxes due on the property for purposes of collection and enforcement.

RETURN THIS APPLICATION NOW!

Please file as soon as possible to avoid any unnecessary delays in processing your application. If this application is not filed "on or before the first penalty date for taxes due for the first tax year in which the special assessment is claimed" (next January 15), the special assessment will be denied for that year.

If you qualify for this special assessment and fail to return this application, your property tax bill may be over 300% higher. If your property tax is escrowed with and paid by your mortgage holder, the incorrect amount of tax may be removed from your escrow which may affect your regular payments.