



LEGAL RESIDENCE (4%) SPECIAL ASSESSMENT APPLICATION

MAIL Original application to:
DO NOT FAX DO NOT EMAIL
 (843) 915-5043 (Myrtle Beach)

Horry County Assessor's Office
 1301 2nd Ave, Conway SC, 29526
 (843) 915-5040 (Conway)

Attention Online Users:
 You can easily fill in this application on you pc and then print, sign and bring to the Assessor's Office. **DO NOT FAX** or email your completed form

Tax Year: _____

Office Use: _____

Office Rep: _____

NAME & MAILING ADDRESS OF OWNER	PROPERTY LOCATION & LEGAL DESC.
(CORRECT THE ADDRESS IF NECESSARY)	TMS _____ Dist _____

Applications must be filed with the Assessor before the first penalty date for the payment of taxes [typically January 15th] THIS APPLICATION IS FOR THE CURRENT YEAR ONLY, REFUNDS REQUIRE A DIFFERENT FORM

YOU MUST ANSWER ALL QUESTIONS ON THIS APPLICATION AND PROVIDE ALL REQUIRED PROOF

1. ADDRESS of owner-occupant's primary legal residence: _____
2. Date owner-occupant(s) began to occupy the property: _____
3. Type of residence: -Single Family -Duplex -Townhouse -Condo - this is a separate Parcel used as a Yard -Mobile Home (Provide Decal # _____) If Mobile home, do you own the land the mobile home is on? No Yes
4. Is the property held in trust? No Yes If **YES**: is the property occupied by the current income beneficiary of the trust? No Yes (**attach copy of ENTIRE trust and any related documents**)
5. Is the property owned by a single member Limited Liability Corporation (LLC)? No Yes (**provide articles of incorporation, operating agreement or other document(s) showing the applicant is the single member**)
6. Is the property subject to a land/installment contract or bond for title? No Yes (**attach copy of recorded contract**)
7. Is/was the property rented for any period of time during the year? No Yes If **YES**: # of days rented? _____
8. Is any part of the property (commercial, apartment, lot, mobile home, etc.) rented or used by someone other than the owner? No Yes **Describe (attach extra sheet if needed)** _____
9. Does the owner-occupant have room-mate(s)? No Yes (**attach lease(s) or detailed explanation**)
10. For all owner-occupants (full or part-year): List full name, social security number, percent owned and relationship to applicant (**attach extra sheet if needed**) _____
11. Address of owner-occupant's PREVIOUS residence. (Street, City, County, State) _____
12. Did any owner-occupant own their previous residence? No Yes If **YES**: has that property been sold? No Yes If **YES**: date sold: _____ IS or WAS that property qualified for any type of exemption? No Yes If **YES**: previous taxing jurisdiction **MUST** provide letter stating the exemption was removed, and the effective date.
13. Please check appropriate box: Married Legally separated Divorced Never Married
14. Do you, your spouse or any *member of your household** claim to be a resident of any other jurisdiction (City, County, State or Country) for any purpose? No Yes (**attach explanation**)
15. Do you, your spouse, or any *member of your household** own another residence(s) anywhere in the United States? No Yes **List ALL addresses showing City, County, State (attach extra sheet if necessary)** _____
16. Spouse's previous address (if married or legally separated): _____

MINIMUM REQUIRED DOCUMENTS TO CONSIDER APPLICATION

- A) Copies of SC Driver(s) License(s) OR SC ID card(s) showing current address (for all owner-occupants AND spouse).
- B) Copies of SC Vehicle Registration(s) showing current address (for all owner-occupants AND spouse).
- C) Copies of most recently filed Federal & South Carolina income tax return (for all owner-occupants AND spouse).
- D) Copies of SC Voter Registration Cards (for all owner-occupants AND spouse).
- If any item listed above is not available – you must attach an explanation**
- E) If legally separated or divorced, provide court issued proof of legal separation or divorce.
- F) For members of the Military, provide a copy of current orders and Military ID.

Other proof may be required if, on examining the application, the Assessor needs additional information. If any proof required by the Assessor is not supplied, the application will not be approved and the special assessment ratio **will be denied**.

"The owner or his agent **shall** provide **all** information required in the application, and shall certify to the following statement: '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 a member of my household*, claim the special assessment ratio allowed by this section on another residence.'" If a person signs the certification and 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. ***"member of my household"** is defined on the back of this application. **All Owner-Occupants MUST INITIAL indicating they understand this certification**

Initials _____ Initials _____ Initials _____ Initials _____ Initials _____

REQUIRED – Owner-Occupant's Signature Signature: _____ SSN: _____ Date: _____ Phone # _____ Phone # _____	REQUIRED SIGNATURE: Spouse (if married) OR Co-Owner IF occupant Signature: _____ SSN: _____ Date: _____ Phone # _____ Phone # _____
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For office use only: Approved: Yes No By: _____ PIN# _____



FILING THIS APPLICATION DOES NOT ALLOW YOU TO DELAY PAYING TAXES THAT HAVE BEEN BILLED.
 Under SC statutes, taxes are DUE BY THE DATE ON THE BILL (Usually January 15TH or the 1ST work day thereafter).
PENALTIES & INTEREST WILL NOT BE WAIVED IF THE PAYMENT IS LATE.

You may not receive any further notification if your application is approved for the 4% ratio. If approved the 4% ratio will be computed into your tax bill and will reflect QR4 as the assessment ratio on your bill. If your application is not approved by the time the bill is due, pay the bill and a refund will be issued if the application is approved and the special assessment ratio granted.

If your application is disapproved or removed for any reason you will receive an assessment notice reflecting the disapproval or removal. The notice will advise you of your appeal rights and appeal period.

**FOLLOWING ARE EXCERPTS FROM THE STATUTE
A FULL COPY OF THE STATUTE IS AVAILABLE AT www.horrycounty.org
OR BY CALLING THE ASSESSOR'S OFFICE AT 843-915-5040**

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.

(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.

MEMBER OF HOUSEHOLD: DEFINITION:

(iii) For purposes of subitem (ii) (B) of this item, "a member of my household" means:

(A) the owner-occupant's 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 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-occupant's 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.

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 this title.

(v) A member of the armed forces of the United States on active duty who is a legal resident of and domiciled in another state is nevertheless deemed a legal resident and domiciled in this State for purposes of this item if the member's permanent duty station is in this State. A copy of the member's orders filed with the assessor is considered proof sufficient of the member's permanent duty station.

(vi) 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.

(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**, 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.**

(viii) Failure to file within the prescribed time constitutes abandonment of the owner's right for this classification for the current tax year, but the local taxing authority may extend the time for filing upon a showing satisfactory to it that the person had reasonable cause for not filing before the first penalty date.

(3) Notwithstanding any other provision of law, a taxpayer may apply for a refund of property taxes overpaid because the property was eligible for the legal residence assessment ratio. The application must be made in accordance with Section 12-60-2560. The taxpayer must establish that the property in question was in fact his legal residence and where he was domiciled. A county council, by ordinance, may allow refunds for the county government portion of property taxes for such additional past years as it determines advisable.

(5) To qualify for the four percent assessment ratio, the owner-occupant of a legal residence that is being purchased under a contract for sale or a bond for title must record the contract for sale or the bond for title in the office of the register of mesne conveyances or the clerk of court in those counties where the office of the register of mesne conveyances has been abolished.

For purposes of this subsection, a contract for sale or a bond for title is the sale of real property by a seller, who finances the sale and retains title to the property solely as security for the debt.

(7) Notwithstanding any other provision of law, the owner-occupant of a legal residence is not disqualified from receiving the four percent assessment ratio allowed by this item if the taxpayer's residence meets the requirements of Internal Revenue Code Section 280A (g) as defined in Section 12-640(A) and the taxpayer otherwise is eligible to receive the four percent assessment ratio.

(8)(i) For ownership interests in residential property created by deed if the interest in the property has not already transferred by operation of law, when the individual claiming the special four percent assessment ratio allowed by this item has an ownership interest in the residence that is less than fifty percent ownership in fee simple, then the value of the residence allowed the special four percent assessment ratio is a percentage of that value equal to the individual's ownership interest in the residence, but not less than the amount provided pursuant to subitem (4) of this item. This subitem

(8) does not apply in the case of a residence otherwise eligible for the special four percent assessment ratio when occupied jointly by a married couple or which remains occupied by a spouse legally separated from a spouse who has abandoned the residence. If the special four percent assessment ratio allowed by this item applies to only a fraction of the value of residence, then the exemption allowed pursuant to Section 12-37-220(B)(47) applies only to value attributable to the taxpayer's ownership interest.

(ii) Notwithstanding subitem (i), for ownership interests in residential property created by deed if the interest in the property has not already transferred by operation of law, an applicant may qualify for the four percent assessment ratio on the entire value of the property if the applicant:

(A) owns at least a twenty-five percent interest in the subject property with immediate family members;

(B) is not a member of a household currently receiving the four percent assessment ratio on another property; and

(C) otherwise qualifies for the four percent assessment ratio.

For purposes of this subitem, 'immediate family member' means a parent, child, or sibling.