Mail or deliver original to:
Union County Assessor's Office
203 W. Main St, Union, SC 29379
864-429-1650
DO NOT FAX **DO NOT EMAIL**

TMS#_____
Owner: _____
Mailing Address: _____
Property Address: _____

APPLICATION OF LEGAL RESIDENCE (4%) SPECIAL ASSESSMENT

You must answer ALL questions and provide proof or your application will be denied

Must be filled with the Assessor before the first penalty date for the year which you are applying (typically January 15th)

Incomplete applications will not be processed

1. Print Owner-Occupant's name: _____
2. Address of Owner-Occupant's primary residence: _____
3. Check Appropriate: 1) Single _____ 2) Married_____ 3) Widowed_____ 4) Legally Separated_____ 5) Divorced_____
   (You must provide court filed documents for #4 & #5 ^above^)
4. Spouse's name: _____
5. Date Owner-Occupant moved into property: _____
6. Type of residence: ___ Single Family ___ Duplex ___ Townhouse ___ Mobile Home (Provide Decal # _____)
7. Is this property held in a trust? ___ NO ___YES If YES: Is the Occupant the current Income Beneficiary of the trust?
   __NO ___YES (Provide a complete copy of the trust and related documents)
8. 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)
9. Is the property subject to a land/installment contract or bond for title? ___ NO ___YES (Provide copy of recorded contract)
10. Is any part of the property used for anything other than the primary residence? ___NO ___YES If YES, explain:
    (I.E. Commercial, Agricultural, Mobile Home, Etc.) _____
11. Owner-Occupants previous residence: _____
12. Spouse's previous residence (if applicable): _____
13. Did Owner-Occupant own previous residence? __NO __YES If YES, has that property been sold? __NO __YES Date sold_____
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 (provide explanation)
15. Do you, your spouse, or any member of your household own any other residence(s) anywhere in the U.S.? ___NO ___YES
    (Provide all addresses showing street, city, county, state) _____
16. For ALL OTHER OWNERS, attach a list with: full name, percent of ownership interest, and relation to applicant.

MINIMUM REQUIRED DOCUMENT(S) TO CONSIDER APPLICATION

A) Copy of valid SC Driver's License or valid SC ID Card showing current address, A copy of the owner-occupant's most recently filed SC income tax return, & Copies of SC motor vehicle registrations for vehicles in the name of the owner-occupant.

B) Members of the Military must provide Military ID

Other proof may be required if, on examining this application, the Assessor needs additional information

*SEE SC 12-43-220 (c) (iv) (A-C) *

Please read back for more information

"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; and if this property is held in trust, the income beneficiary is the legal resident of the property and qualifies for the special assessment."

Owner Signature: _____Date: _____

Spouse Signature: _____Date: _____

Telephone: _____ Email: _____

Filing of this application does not allow delay in paying taxes that have been billed.

Penalties & Interest will not be waived if payment is late.

Complete the top section on the back of this application

BELOW IS OFFICE USE ONLY

TAX YEAR_____ APPROVED _____YES _____NO DATE RECEIVED: _____

REV: 05/2026

APPLICATION OF LEGAL RESIDENCE (4%) SPECIAL ASSESSMENT

Please fill in the blanks or circle the following information about this property:

Square Footage _____ # Bedrooms _____ # Baths _____ # Fireplaces _____

Central Heat/Air: Yes or No Fencing: Yes or No Swimming Pool: In-Ground

Garage Attached or Detached Room over Garage Yes or No Basement Finished or Unfinished

BELOW HAS BEEN ASSEMBLED FROM SECTION 12-43-220 OF THE S.C. CODE OF LAWS OF 1976 AS AMENDED, A FULL COPY OF THE CODE MAY BE FOUND AT http://www.scstatehouse.gov/code/title12.php

DEFINITION OF LEGAL RESIDENCE

For property tax purposes the term "legal residence" shall mean the permanent domicile or dwelling place owned 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. Legal residence may be no more than five contiguous acres and must be owned totally or in part fee simple title or by life estate and occupied by the owner of interest. If property is held in trust and the income beneficiary 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. Application must be filed with the Assessor's Office before the first penalty date for the payment of taxes for the year for which the owner first claims eligibility for this assessment ratio. Failure to file within the prescribed time constitutes abandonment of the owner's right for this classification for the current tax year and loss of the school tax credit.

"A member of my household" means: (A) the owner-occupant's spouse, except when that spouse has filed a complaint for separate support and maintenance with the appropriate family court, lives separate and apart in a different residence, and no longer cohabitates as husband and wife with 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.

An applicant who has filed a complaint for separate support and maintenance and is granted the 4% special assessment must reapply and recertify annually to maintain the special assessment ratio on his/her independent, owner-occupied property until the applicant has been granted a divorce or the applicant has reconciled with his/her spouse.

For ownership interest in residential property created by deed if the interest has not already transferred by operation of law, when the individual claiming the special four percent 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 ratio is a percentage equal of the value equal to the individuals ownership interest in the residence.

QUALIFICATON REQUIREMENTS

For purposes of the assessment ratio allowed pursuant to this item, the applicant must actually own and occupy the residence as his/her legal residence and be domiciled at that address for some period during the applicable tax year, shall provide all information required in the application and other proof required by the assessor, 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.

Information for proof of residence required by the assessor may include but is not limited to: (A) copy of the owner-occupants most recently filed S.C. Individual Income Tax Return; (B) copies of SC motor vehicle registrations for all vehicles registered in the name of the owner-occupant and registered at the same address of the 4% domicile; (C) copy of a court order showing that you are separated; this may be titled, Decree of Separate Support and Maintenance or a Separation Order from a Family Court or an order from another court of competent jurisdiction in another state showing that you are separated; (D) members of the military, provide a copy of your Current Orders, LES and Military ID; (E) copy of final Divorce Decree (F) other proof required by the assessor necessary to determine eligibility for the assessment ratio allowed by this item.
*SEE SC 12-43-220 (c) (iv) (A-C) *

FOR PURPOSES OF THIS SPECIAL ASSESSMENT "IMMEDIATE FAMILY MEMBER" MEANS PARENT, CHILD, OR SIBLING.
DO NOT SEND YOUR ORIGINAL DOCUMENTS – SEND LEGIBLE COPIES ONLY

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 S.C. Code of Laws. Taxpayer must notify the assessor in writing within thirty days of notice of ineligibility of intent.

CERTIFICATION STATEMENT

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.

FILING OF THIS APPLICATION DOES NOT ALLOW DELAY IN PAYING TAXES THAT HAVE BEEN BILLED.
PENALTIES & INTEREST WILL NOT BE WAIVED IF PAYMENT IS LATE.
If your application is found ineligible you will receive notification of disapproval along with your appeal rights and appeal time period.

APPLICATION OF LEGAL RESIDENCE (4%) SPECIAL ASSESSMENT

PERSONAL INFORMATION SHEET

THIS INFORMATION IS BEING OBTAINED AND WILL BE USED ONLY TO VERIFY WITH OTHER FEDERAL, STATE AND LOCAL GOVERNMENTAL AGENCIES THAT NO VIOLATOIN OF LAWS PERTAINING TO THE LEGAL RESIDENCE ACT OF SOUTH CAROLINA ARE BEING COMMITTED.

TAX MAP NUMBER: _____

YOUR VALID S.C. DRIVERS LICENSE (OR I.D. CARD) MUST REFLECT THE SAME ADDRESS AS THE ADDRESS YOU ARE APPLYING FOR AS YOUR LEGAL RESIDENCE ON THIS APPLICATION.

PLEASE PRINT OR TYPE YOUR INFORMATION IN THE SPACE PROVIDED BELOW **FOR ONLY THE ADULT PERSON OR PERSONS WHO OCCUPY THE HOUSE.** ATTACH ADDITIONAL SHEETS IF NECCESARY.

FAILURE TO PROVIDE REQUESTED INFORMATION WILL RESULT IN DENIAL OF APPLICATION

	OWNER/OCCUPANT #1	OWNER/OCCUPANT #2	OWNER/OCCUPANT #3
OWNER NAME			
SOCIAL SECURITY #			
DRIVERS LIC. # & STATE ISSUED			
EXP. DATE			
BIRTH DATE			
RELATION TO OWNER			

USE SPACE BELOW IF NEEDED FOR ANY ADDITIONAL INFORMATION:

_____
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TAX YEAR: _____ DATE RECEIVED: _____