



Jasper County Assessor

P.O. Box 837 • RIDGELAND, SOUTH CAROLINA 29936

PLEASE READ THIS LETTER IN ITS ENTIRETY!

You are receiving this letter because a deed or death certificate has been filed changing ownership of your property. Any previous tax exemptions (legal residence and/or agricultural use if applicable) have been removed from this property and the property will be taxed at the 6% rate. In order to qualify for legal residence on this home, please complete the attached *Application for Special Assessment as Legal Residence and/or Agricultural Real Property to be Valued Based on Use* (please fill in highlighted areas only).

This form needs to be completed and mailed back to our office as soon as possible to avoid the possibility of your property being taxed as non-owner-occupied status for the upcoming tax bill, which is considerably higher than owner occupied status. You cannot claim more than one legal residence per family. Legal residence simply means the place where a person has their true home, to which whenever they are absent, has an intention of returning to.

Provide full name(s) and social security number(s) on the appropriate lines and in addition to completing the form in its entirety, we are requesting three of the following forms of identification be provided to our office, proving permanent residence of your property:

- **1st Form of ID:** Valid SC Drivers License or State ID Card issued by the Highway Department (if you do not drive)
- **2nd Form of ID:** SC Vehicle Registration(s) showing proof your vehicle(s) is/are registered in Jasper County
- **3rd Form of ID:** Social Security Card
- Voters Registration for Jasper County (**if you don't own a vehicle**)
- Most recently filed SC Income Tax Return, along with a receipt of filing (**alternate acceptable ID**)
- Copy of your trust agreement if property is held in a trust
- If military, provide copy of PCS orders and Military/Spouse ID

If you are married, we need to receive the above listed documents from your spouse as well. If you are divorced, please bring divorce documentation. If you are legally separated, please bring the separate maintenance agreement, as signed by a judge, in order to avoid any delays pending document approval.

Please make sure you visit the SC Highway Department before providing documentation to the Assessor's Office to make the necessary changes to your address on your identification cards. When visiting the Highway Department make sure that your vehicle is registered in Jasper County (county 27). There have been numerous times when the driver's license, or vehicle registration have been mistakenly labeled as Beaufort County (county 07). We cannot accept these documents without the correct county number. Please also make sure that the documents show your physical location of the property that you are requesting the legal residence on. Showing a post office box address is inadequate for proof of legal residency.

These factors will be used by our office to determine your qualification for legal residence. It is also possible that the Department of Revenue will also match your social security number(s) with their data base to help qualify you as a legal resident of Jasper County, South Carolina.

If you qualify for the legal residence exemption under a bond for title, the above stated documents will be required annually. If not provided, your property will change from the 4% rate to the 6% rate.

Please be aware, if the application is not completed and the above listed instructions are not followed, your residency will be denied!

If you have any questions, please don't hesitate to contact our office.

Sincerely,

Jasper County Assessor's Office
843-717-3620

LEA ESTA CARTA EN SU TOTALIDAD!

Recibio esta carta porque se presento una escritura o un certificado de defuncion que cambio la propiedad de su propiedad. Cualquier exencion de impuestos anterior (Residencia Legal (4%) y/o Agricola si corresponde) han sido retirados de esta propiedad y la propiedad se gravara a la tasa del 6%. Para calificar para la Residencia Legal (4%) en esta casa, complete la *Solicitud adjunta para una Tasacion Especial como Residencia Legal (4%) y/o Propiedad Agricola para ser Valorada segun el uso (Complete esta Solicitud en su Totalidad)*.

Este formulario debe completarse y enviarse por correo a nuestra oficina lo antes posible para evitar la posibilidad de que su propiedad sea gravada como estado-no ocupado-por el propietario para la proxima facture de impuestos, que es considerablemente mas alto que el estado ocupado por el propietario. No puede reclamar mas de una Residencia Legal por familia. Residencial Legal simplemente significa el lugar donde una persona tiene su verdadero hogar, al cual, cuando esta ausente, tiene la intencion de regresar.

Proporcione el(los) nombres completos y el(los) numeros de Seguro Social en las lineas apropiadas y ademas de completar el formulario en su totalidad, solicitamos que tres de las siguientes formas de identificacion sean proporcionadas a nuestra oficina, acreditando la residencia permanente de su propiedad:

- **1a. Forma de Identificacion:** Licencia de Conducir de SC valida o tarjeta de Identificacion Estatal Emitida por el Departamento de Carreteras.
- **2da. Forma de Identificacion:** Los Registros de Vehiculos de SC que muestren prueba de que los vehiculos estan registrados en el Condado de Jasper.
- **3ra. Forma de Identificacion:** Tarjeta de Seguro Social
- Registro de Votantes para el Condado de Jasper (si no posee un vehiculo)
- Declaracion de Impuestos de SC mas recientemente, junto con un recibo de la presentacion (identificacion alternativa acceptable)
- Copia de su contrato de Fideicomiso si la propiedad se mantiene en un Fideicomiso.
- Si es Militar, proporcione una copia de las Ordenes de PCS y la Identificacion del Conyuge/Militar

Si esta casado(a) tambien debemos recibir de su conyuge los documentos enumerados anteriormente. Si es divorciado(a), traiga documentacion de divorcio. Si esta legalmente separado. Por favor traiga el contrato de mantenimiento por separacion, firmado por un juez, para evitar retrasos en espera de la aprobacion del documento.

Asegurese de visitar el Departamento de Carreteras de SC (DMV) antes de proporcionar documentacion a la Oficina del Tasador (Assessor's Office) para realizar los cambios necesarios en su direccion en sus tarjetas de identificacion. Cuando visite el Departamento de Carreteras (DMV), asegurese de que su vehiculo este registrado en el Condado de Jasper (Condado 27). Ha habido numerosas ocasiones en las que la licencia de conducir o el registro del vehiculo se han etiquetado erroneamente como Condado de Beaufort (Condado 07). No podemos aceptar estos documentos sin el numero del Condado correcto. Asegurese Tambien de que los documentos muestren la ubicacion fisica de la propiedad en la que solicita la Residencia Legal. Mostrar la direccion de un apartado postal (PO BOX) no es suficiente como prueba de Residencia Legal.

Si califica para la exencion de Residencia Legal (4%) bajo una fianza por titulo(Bond for Title) los documentos indicados anteriormente se requeriran anualmente. Si no se proporciona, su propiedad cambiara de la tasa del 4% a la tasa del 6%.

Tenga en cuenta que si la solicitud no se complete y no se siguen las instrucciones enumeradas anteriormente, se le negara la Residencia Legal (4%)!

Si tiene alguna pregunta, no dude en ponerse en contacto con nuestra oficina.

Sinceramente,

Oficina del Tasador del Condado de Jasper
(Jasper County Assessor's Office)
(843)717-3620

**INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED.
PLEASE COMPLETE ALL PARTS OF THE APPLICATION AND SUBMIT THE APPLICATION ALONG
WITH ANY REQUIRED DOCUMENTATION BACK TO THE JASPER COUNTY ASSESSORS OFFICE FOR
CONSIDERATION.
PLEASE SIGN BACK OF SHEET**

358 3rd Avenue
PO Box 837
Ridgeland SC 29936

Jasper County Assessors
Legal Residence Assessment
Application

Phone: 843-717-3620
Please do not fax

Ownership Information			
Owner(s) Name		Tax Map #/ Date of Occupancy	
Mailing Address		Tax Year	
City, State, Zip		Telephone (Day)	
PROOF OF ELIGIBILITY			

In order to qualify, the following forms of identification must be submitted and must have the address of the residence for which you are applying:

- COPY OF YOUR SOUTH CAROLINA DRIVER'S LICENCE OR IDENTIFICATION CARD
- COPY OF YOUR SOUTH CAROLINA VEHICLE(S) REGISTRATION
- COPY OF YOUR SOCIAL SECURITY CARD
- COPY OF YOUR SOUTH CAROLINA VOTER(S) REGISTRATION, IF YOU DO NOT OWN A CAR
- COPY OF YOUR TRUST AGREEMENT IF PROPERTY IS HELD IN A TRUST
- IF MILITARY, PROVIDE COPY OF PDS ORDERS, LES STATEMENT AND MILITARY/SPOUSE ID

IF YOU ARE MARRIED THE ABOVE IDENTIFICATION IS NEEDED FOR YOUR SPOUSE.

ALL QUESTIONS MUST BE ANSWERED BEFORE THIS APPLICATION CAN BE PROCESSED

1) Are you a U.S. Citizen? Yes No If no, a copy of your visa is required.

2) Property Address. Report "Same", if identical to Mailing Address

3) Is any portion of the property (land or buildings) rented or leased? **If yes, attach explanation.** Yes No

4) Please check appropriate box: Married Widowed Legally separated Divorced Single

5) For all owners and their spouses (full or part-year: List full name, social security number, percent owned and relationship to applicant *(attach extra sheet if needed)*)

6) Do you, your spouse or any member of your household own any other residence(s) anywhere in the United States? Yes No If **YES** List **ALL** addresses showing **City, County, State** *(attach extra sheet if necessary)* Please provide a letter from that County indicating that this property does not receive any tax exemptions.

7) Do the owner occupants file a S.C. State Income Tax Return as a resident of South Carolina? **If No, (explain below)** Yes No _____

8) Are all vehicles of the property owner(s) registered in Jasper County? **If No, (please explain)** Yes No

9) Is the property held in trust? Yes No If **YES**: is the property occupied by the current income beneficiary of the trust? Yes No **(Attach copy of ENTIRE trust and any related documents)**

**If you received this application as a result of your property being put into a trust, and you were qualified to receive the Homestead exemption through the Auditor's office, that has been removed along with your legal residency. You must contact the Auditor's office to reapply.*

Property Owner Acknowledgement

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 I do not claim to be a legal resident of a jurisdiction other than South Carolina for any purpose; and
- B) That neither I nor any other member of my house hold 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. 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-occupant’s federal income tax return.

If a person signs a legal residence certification, obtains the 4% ratio, and thereafter loses eligibility and fails to notify the assessor within six months, a penalty is imposed equal to 100% of the tax paid, plus interest on that amount.

*The owner-occupant may be asked to provide proof the assessor requires including, but not limited to:

- 1) Copies of SC Motor Vehicle Registrations and Driver’s License for **all owners**; and any other proof required by the assessor
- 2) a copy of a filed SC Income Tax Return; (Note) Social Security Numbers may be used to verify income-tax filing
- 3) a copy of a valid voter registration card

Definition of Legal Residence

See Department of Revenue Regulation 117-1800.1(2)).

Qualification Requirements

See South Carolina Code of Laws (12-43-220 (c)).

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

Failure to file within the prescribed time, “Any time before the first penalty date for taxes due for the first tax year for which the assessment is claimed”, shall constitute abandonment of the owner’s right for this classification for the tax year applied for. (South Carolina Code of Laws: 12-43-220(c) for legal residence) Please file now to avoid any unnecessary delays in processing your application.

Signature Required Below

If there is more than one owner of this property our office will accept either owner’s signature.

By signing below, you are stating that you understand and are in agreement with this application.

Property Owner: _____ Date: _____

INCOMPLETE APPLICATIONS WILL BE RETURNED.

FOR OFFICE USE ONLY:

Filing Status _____ If divorced/separated, received papers _____

Forms of ID received

Applicant Spouse

SCDL _____

Vehicle Registration _____ If no vehicle, Why _____

SS Card, Medicare or Military _____

Voter Registration _____

Tax Return _____

Checked Addresses on ALL Forms _____

Staff Signature _____

Date _____