

Office of the County Assessor
PO Box 427
Charleston, SC 29402-0427



101 Meeting Street, Suite 135
Charleston, SC 29401
843.958.4100

4% LEGAL RESIDENCE EXEMPTION – OWNER REMOVAL/CHANGE NOTICE

This form is used by the owner of the property to notify the Assessor of a change in use or classification that may require removal or modification of the already approved 4% Legal Residence Exemption. If the owner does not notify the Assessor of the change, back taxes and substantial penalties will apply.

New Mailing Address OR Confirm Mailing Address:		Property Address for Property at 4%
Date Moved (if applicable):	Date You Began to Rent Property: (if applicable)	*Other Reason for Removal or Change:
<i>*Other examples of reasons the property may no longer qualify include but are not limited to: relocating, renting the property, marriage, operating a business out of the property, owner or spouse declaring residency in another state, claiming an exemption in another state, claiming 4% elsewhere in South Carolina.</i>		

S.C. Code Ann. § 12-43-220(c)(vi) states “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.

S.C. Code Ann. § 12-43-220(c)(vii) further states “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.”

S.C. Code Ann. § 12-43-220(c)(2) states in part....”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.”

S.C. Code Ann. § 12-43-220(e) states in part... “All other real property not herein provided for shall be taxed on an assessment equal to six percent of the fair market value of such property.”

REQUIRED: Owner’s Information	REQUIRED: <input type="checkbox"/> Spouse’s Information (spouse MUST sign if applicant is married and not separated-even if spouse is not an owner) OR <input type="checkbox"/> Co-Owner IF occupant of property
Original Signature: _____	Original Signature: _____
Print Name Legibly: _____	Print Name Legibly: _____
Social Security Number: _____	Social Security Number: _____
Date: _____ Phone: _____	Date: _____ Phone: _____
Alternate Phone: _____	Alternate Phone: _____

IF YOU HAVE QUESTIONS – CALL THE ASSESSOR’S OFFICE
843-958-4100 (select option #1)
or
visit www.charlestoncounty.org for forms, contacts and further information.

DO NOT FAX – DO NOT EMAIL

Send To:
Charleston County Assessor’s Office
PO Box 427
Charleston, SC 29402

Located At:
101 Meeting Street, Suite 135
Charleston, SC 29401