

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



101 Meeting Street, Suite 130  
 Charleston, SC 29401  
 843.958.4100

**4% LEGAL RESIDENCE EXEMPTION – REQUEST FOR REFUND**

(Please attach to front of 4% Legal Residence Exemption application)

**S.C. Code Ann. §12-43-220(c)(3)** provides that taxpayers may apply for a refund of property taxes overpaid if the property was eligible for the 4% Legal Residence Exemption. Taxpayers must establish that the property in question was in fact their legal residence and where they were domiciled for the time period in question. The refund is limited to two years by **S.C. Code Ann. § 12-54-85(F)**.

Print Owner Name: \_\_\_\_\_ Date Occupied: \_\_\_\_\_

Property Location: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

As taxpayer for the above-referenced property, I request a refund of taxes for the difference between the property tax bill previously paid at 6% and the amount that would have been billed if the property had been qualified for the 4% Legal Residence Exemption. I understand that the refund cannot exceed two property tax years. I further certify that I have occupied the property listed above as my legal residence/domicile since the date provided. I understand that the burden of proof for eligibility for the refund is on me as taxpayer and I will provide proof to establish that the property in question was in fact my legal residence.

**PROVIDE EVERYTHING LISTED BELOW:**

(These items must have your current address on them.)

- Copies of SC Driver(s) License(s) OR SC Identification Card(s) showing current address *(for all owner-occupants AND spouse)*.
- Copies of SC Vehicle Registration(s) showing current address *(for all owner-occupants AND spouse)*. If you drive a company car provide registration.
- Copies of first two pages of your Federal 1040(s) (including schedules A, C, E & Form 8829 if applicable) for the years in question. Tax returns must be supplied for all owner-occupants AND spouse (if married). **Redact** income, social security & account/routing numbers - see back of this form for example.
- Copies of first three pages of SC/other State Income Tax Returns for the years in question. Tax returns must be supplied for all owner-occupants AND spouse. **Redact** income, social security & account/routing numbers - see back of this form for example.
- Copies of SC Voter Registration Cards *(for all owner-occupants AND spouse)*.
- Two (2) Letters of Responsibility from utility companies (electric and water/sewer) showing when you started receiving service in your name.
- If property is owned by an LLC, provide a copy of the Operating Agreement for the LLC showing members and their respective ownership interests.

REQUIRED: Owner's Information	REQUIRED: Spouse's Information (if applicable)
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](http://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, Suite130  
 Charleston, SC 29401

**S.C. Code Ann. §12-43-220(c)(3)** Notwithstanding any other provisions 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 §12-650-2560 (A). The taxpayer must establish that the property in question was in fact his legal residence and where he was domiciled.

**S.C. Code Ann. §12-60-2560(A)** Subject to the limitations in §12-60-1750, and within the time limitations of §12-54-85(F), "A property taxpayer may seek a refund of real property taxes assessed by the county assessor and paid, other than taxes paid on property the taxpayer claims is exempt, by filing a claim for refund with the county assessor who made the property tax assessment for the property for which the tax refund is sought." The assessor, upon receipt of a claim for refund, shall immediately notify the county treasurer and the county auditor for the county from which the refund is sought. The majority of these three officials shall determine the taxpayer's refund, if any, and shall notify the taxpayer in writing of their decision.

**S.C. Code Ann. §12-54-85(F)** (1) Except as provided in subsection (D), claims for credit or refund must be filed within three years of the time the return was filed, or two years from the date of the payment, whichever is later. If no return was filed, a claim for refund must be filed within two years from the date of payment.

**HOW TO REDACT YOUR TAX RETURNS:**

Redact the return as shown (SC and other state returns have similar information to the 1040) using a heavy marker or pen to cover up:

- Social Security Numbers
- Account numbers
- Routing numbers
- Income amounts

If a line is blank – leave it blank.

If a line is filled in with a zero – leave the zero.

If a line contains an N/A – leave the N/A.

The income amounts (dollar figures) are typically not needed for this process but it *is* necessary during the approval process for the Assessor's Office to know if some lines contained data. Therefore, do not cover up the lines with plain paper and do not fold the form when copying to hide the income lines.

If you have any questions about redacting or about what parts of the returns are needed, call the Assessor's Office at 843-958-4100. Customer service representatives will be happy to assist you and answer your questions you have.

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843-958-4100 (select option #1)**