



Office of Real Property Services (Assessor)

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Wilson Baggett, Assessor

REQUEST FOR 4% LEGAL RESIDENCE REFUND FOR PRIOR YEAR(S)

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)**.

Owner(s) Name (Print): _____ 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.

If military, provide copy of military ID, current orders and current LES (You may redact income data).

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: _____

PRESENT IN PERSON OR MAIL

DO NOT FAX OR E-MAIL