



**BERKELEY COUNTY APPLICATION FOR 4% LEGAL RESIDENCE**

Real Property Services, PO Box 6122, 1003 US Highway 52, Moncks Corner, SC 29461  
(843) 719-4061 or visit us online:www.berkeleycountysc.gov

**FOR OFFICE USE ONLY:**

Yes \_\_\_\_\_  
No \_\_\_\_\_  
ID \_\_\_\_\_ Date: \_\_\_\_\_  
Qualifying Year: \_\_\_\_\_

This application is for the current year only, REFUNDS REQUIRE A DIFFERENT FORM

**DO NOT FAX & DO NOT EMAIL; PRESENT IN PERSON OR MAIL**

NAME & MAILING ADDRESS OF OWNER(S):	SITE ADDRESS (LOCATION):
	TMS: _____ TAX YEAR: _____ MOBILE HOME DECAL #: _____ # OF ACRES: _____ APPRAISER (for office use only): _____ DATE: _____

**YOU MUST ANSWER ALL QUESTIONS ON THIS APPLICATION AND PROVIDE ALL REQUIRED INFORMATION  
YOU WILL BE NOTIFIED IN WRITING IF YOUR APPLICATION IS DENIED**

- Date owner-occupant(s) moved into the property (month/year): \_\_\_\_\_
- Is any part of this property rented or used as a business? Yes \_\_\_\_\_ No \_\_\_\_\_ If **YES**, # of days rented \_\_\_\_\_ Sq. Ft. \_\_\_\_\_  
Brief description \_\_\_\_\_
- Are **all** your vehicles registered at this address? Yes \_\_\_\_\_ No \_\_\_\_\_ If no, explain \_\_\_\_\_
- Do you use this property address when filing State and Federal income tax returns? Yes \_\_\_\_\_ No \_\_\_\_\_  
If no, explain \_\_\_\_\_
- Is this property held in a trust? Yes \_\_\_\_\_ No \_\_\_\_\_ **If yes, attach a copy of the ENTIRE trust or Certificate of Trust with income beneficiary information**
- Is this property owned by a Limited Liability Corporation (LLC)? Yes \_\_\_\_\_ No \_\_\_\_\_ **If yes, attach a copy of the LLC**
- Is this property being purchased by a contract of sale? (Installment of payments to the current owner of the property until paid in full, then deed issued to you)  
Yes \_\_\_\_\_ No \_\_\_\_\_ If yes, please attach a recorded copy of the contract.
- Please check appropriate box: **A) Never Married**  **B) Married**  **C) Legally Separated**  **D) Divorced**  **E) Widowed**   
**\*\*If divorced or separated, attach court recorded divorce decree, property settlement or separation agreement**
- Do you, your spouse, or any member of your household, own another home in this or any other state? Yes \_\_\_\_\_ No \_\_\_\_\_  
If yes, address of property(s) \_\_\_\_\_  
**\*\*If you are receiving any type of tax exemption, discount or credit on the above listed property(s), contact the county in which the home is located to request documentation stating the exemption was removed and the effective tax year.**
- What was your previous address? \_\_\_\_\_ County \_\_\_\_\_  
Did you own this property? Yes \_\_\_\_\_ No \_\_\_\_\_ If yes, was it sold or do you use it as a rental? \_\_\_\_\_  
If you did not own, were you renting this property? Yes \_\_\_\_\_ No \_\_\_\_\_ If yes, list date of rental MM/YY \_\_\_\_\_ through MM/YY \_\_\_\_\_

**APPLICATION WILL BE DENIED WITHOUT THE FOLLOWING:  
Assessor's office may request additional information**

<p><b>Copies of one (1) of the following are required for OWNER-OCCUPANT(S) AND SPOUSE (even if spouse is not listed on deed)</b></p> <p>Social Security Cards <b>Or</b> Active US Passports <b>Or</b> US Permanent Residence Card or US Naturalization Certificate</p>	<p><b>Provide copies of all applicable items for owner-occupant(s) and spouse (even if spouse is not listed on deed)</b></p> <p>____ Most recent Federal &amp; State income tax return with current address (see instruction sheet for pages required)        ____ <b>ALL</b> Vehicle registration card(s) with current address        ____ SC Driver's License OR SC Identification card(s) with current address        ____ Utility bills from electric <u>and</u> water/sewer company        ____ Active Duty Military only: <b>Additional Information-</b></p> <ul style="list-style-type: none"> <li>• Active Duty LES with zip code of current station</li> <li>• Driver's License(s) regardless of where licensed</li> </ul>
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**LEGAL RESIDENCE CERTIFICATION** "Under the penalty of perjury, I certify that: (A) the residence which is subject of this application is my legal residence and where I am domiciled at the time of this application and 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." SC Code of Laws 12-43-220(c)  
If a person signs the certification and obtains the 4% 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 (See SC Code of Laws 12-43-220). 4% approval based on the % of ownership SC code of Laws 12-43-220 8(i)(ii)

**BY THE SIGNING OF THIS APPLICATION I AGREE THAT I HAVE READ AND UNDERSTAND THE ABOVE STATEMENT**

Signature: \_\_\_\_\_ SSN: \_\_\_\_\_ Date: \_\_\_\_\_ Phone: \_\_\_\_\_  
Signature (Spouse): \_\_\_\_\_ SSN: \_\_\_\_\_ Date: \_\_\_\_\_ Phone: \_\_\_\_\_  
or other owner-occupant  
E-Mail \_\_\_\_\_

**FILING THIS APPLICATION DOES NOT ALLOW YOU TO DELAY PAYING TAXES THAT HAVE BEEN BILLED.**  
Taxes are DUE BY THE DATE ON THE BILL (Usually January 15<sup>TH</sup>) PENALTIES AND INTEREST CANNOT BE WAIVED IF THE PAYMENT IS LATE

## INSTRUCTIONS FOR 4% LEGAL RESIDENCE APPLICATION

FOR ANY QUESTIONS SUBMIT AN EMAIL TO [webprs@berkeleycountysc.gov](mailto:webprs@berkeleycountysc.gov) OR CALL THE BERKELEY COUNTY REAL PROPERTY SERVICES (ASSESSOR) OFFICE AT 843-719-4061

### GENERAL INFORMATION

- **All questions** must be answered completely and **all required documents/proof** must be supplied
  - **Incomplete application or those missing documents/proof will not be processed**
- Provide a written explanation if information/documents are not available
  - We will perform further research and verification and contact you if necessary
- If married, your spouse must sign and provide all required documentation even if he or she has no ownership of the property
- Do not email or fax the completed application, original signatures are required

### MINIMUM REQUIRED DOCUMENTATION

#### ASSESSORS OFFICE MAY REQUEST ADDITIONAL INFORMATION

- **1040 US Individual Income Tax Returns** – Redacted copy of the first 2 pages **and** Schedule A, Schedule C, Schedule 1, Schedule E and Form 8829, if applicable.
- **State of SC Department of Revenue Individual Income Tax Return (SC1040)** – Redacted copy of the first 3 pages and any non-resident state tax returns, if applicable.

(The form for your electronic filing and signature is **NOT** considered the first page of your tax returns)

**RETURNS MUST BE THE MOST RECENT AND HAVE THE ADDRESS IN WHICH THE APPLICATION IS BEING FILED**

*(Example below for how and what to redact on your tax returns, [leaving last 4 of social security numbers](#))*

**If you purchase your home within a new tax year, you will be required to submit a copy of your tax return the following year. (Ex.; home purchased in 2019, submit tax return in 2020 showing new legal residence address for the 2019 tax year)**

- Returns for both owner-occupant AND spouse must be supplied, regardless of your filing status.
- If you have **filed an extension**, provide a copy of Form 4868. Your completed returns will be required once you file.

The image shows a sample of a 2018 U.S. Individual Income Tax Return (Form 1040). The form is for the year 2018 and is from the Department of the Treasury—Internal Revenue Service. The filer's name is John Q. Doe, and the spouse's name is Susan F. Doe. The filer's social security number is 6789, and the spouse's social security number is 4321. The home address is 123 Carrington Way, Moncks Corner, SC 24961. The form includes various checkboxes for filing status, standard deduction, and other tax-related information.

- Copy of social security card, Active US Passport, US Permanent Resident Card, US Naturalization Certificate or I-797 form
- SC Driver's License OR SC Identification card(s) with current address for owner occupant AND spouse
- All SC motor vehicle registrations showing current address for owner occupant AND spouse
- Utility Bill from electric **AND** water/sewer company  
*(Ex.; Berkeley Electric Co-Op, SCE&G, Santee Cooper, BCWSA, City of Goose Creek Water, or Charleston Water Systems)*
- If separated or divorced: provide copy of court recorded separate support & maintenance agreement or divorce decree
- Additional documentation must be provided where applicable
  - i.e. copies of trusts, contract of sale, operating agreement for LLC's etc.

**FOR ACTIVE DUTY MILITARY AND SPOUSES ONLY- ADDITIONAL INFORMATION REQUIRED-** Copy of current Leave and Earnings Statement (LES), and SC or Current Driver's License regardless of where licensed.