

RICHLAND COUNTY COMMUNITY PLANNING & DEVELOPMENT ASSESSOR DIVISION

2020 Hampton Street, P.O. Box 192, Columbia, SC 29202
T 803-576-2640 | F 803-576-2681 | TDD 803-576-2045
assessoroffice@richlandcountysc.gov | richlandcountysc.gov/assessor



Per SC Code of Law 12-43-220

Legal Residence

Legal residence refers to the special 4% assessment for owner occupied homes. Includes a tax credit in which the school operation tax is exempted.

Definition of Legal Residence

For tax purposes the term Legal Residence shall mean the permanent home or dwelling place owned by a person and occupied by the owner thereof as their primary residence. It shall be the place where he intends to remain permanently for an indefinite time. It shall not include a residence maintained principally for vacation or recreational purposes.

Qualification Requirement

To qualify the owner/occupant must have actually owned and occupied the residence as his legal residence and been domiciled at that address for some period during the applicable tax year and remain in that status at the time of filing the application required as their primary residence. The owner must have title (deed or will) or have an equity interest (contract or purchase) and the property must be occupied by the owner as his legal residence. The property can include not more than five acres contiguous thereto and be owned totally or in part in fee or by life estate, but shall not include any portion which is not owned and occupied for residential purposes. Tax payers who qualify for legal residence also qualify for an additional tax credit. The additional credit exempts the school operation taxes.

Active Duty Military Members

All Active Duty Military stationed away will need to complete the application annually by January 15th to maintain the special assessment ratio in Richland County. The deadline of January 15th does not apply to those occupying the home but you are required to complete an application annually. The below documents are required for your application to be processed:

- Military Identification Card (Front only)
- Copy of Current orders
- Copy of South Carolina orders
- Copy of Leave and Earnings Statement (LES) generated within the year you are applying for. Redacted income information from LES

** If your orders have not changed and your military I.D and Driver's licenses are not expired, we only need your current LES. if anything has expired, please provide the updated item with the completed application**

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Residential Property With Ag Use

The owner of the property or the owner's agent must apply for the four percent assessment ratio before the first penalty date for payment of taxes for the tax year for which the owner first claims eligibility. For tax year 2009, file between Jan. 1, 2009 and Jan. 15, 2010. Once an initial application for agricultural use value and/legal residence has been qualified, no further application is necessary while the property continues to meet the eligibility requirements of this item. In any year that you change legal residence to another property, then a new application must be filed on the new legal residence during the filing period. The property owners shall notify the Assessor of any changes in the use within six months of the change. Remember: failure to file and become qualified means an automatic 6% assessment.

Agricultural Use Value Without Legal Residence

Agricultural use value refers to the appraisal value assigned to those acreage tracts of land that qualified based on bona fide agricultural use of the property.

Requirements for Agricultural Real Property

If the tract is used to grow timber it must be five acres or more or be contiguous to or under the same management system as a tract of timberland which meets the minimum requirements. Tracts of timberland of less than five acres are eligible to be agricultural real property when they are owned in combination with other tracts of non timberland agricultural real property. For the purposes of this item, tracts of timberland must be devoted actively to growing trees for commercial use. For tracts not used to grow timber as provided in item (1), tracts must be ten acres and up. Non-timberland tracts of less than ten acres which are contiguous to other such tracts which, when added together, meet the minimum acreage requirements, are treated as a qualifying tract. For this item only, contiguous tracts include tracts with identical owners of record separated by a dedicated highway, street or road or separated by any other public way. Tracts not meeting the acreage requirements of (2) qualify if the person making the application earned at least \$1,000 of gross farm income for at least three of the five taxable years preceding the year of the application. The Assessor may require the applicant to give written authorization consistent with privacy laws allowing the Assessor to verify farm income from the Department of Revenue or the IRS and to provide the Agriculture Stabilization and Conservation Service farm identification number of the tract and allow verification with the ASCS Office.

Qualification Requirements for Agricultural Use Value

Agricultural real property which is actually used for such purposes shall be taxed on assessment equal to: Four percent of its fair market value for such agricultural purposes for owners or lessees who are individuals or partnerships and certain corporations which do not: have more than ten shareholders; have as a shareholder a person who is not an individual; have a nonresident alien as a shareholder; or have more than one class of stock. Six percent of its fair

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market value for such agricultural purposes for owners or lessees who are corporations, except for certain corporations specified in (1).