



**Dillon County Assessor's Office**

Angel Bethea-Clarke, Assessor  
401 W Main St Room 202  
P O Box 1041  
Dillon, SC 29536  
Phone: 843-774-1412  
Fax: 843-841-3729  
dctaxassessor@yahoo.com  
Hours of Operation:  
8:30 am-5:00 pm Mon.-Fri.



# Dillon County Legal Residence Guide

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## What is Legal Residence?

SC Code of Laws §12-43-220 set forth by Legislation concerning Legal Residence. Individuals must apply for the special assessment ratio of 4% in order to be considered for the exemption. All property is taxed at a 6% ratio, however, individuals who own and occupy their property may be eligible for the 4% ratio which also exempts them from the school operations tax.

The school operations tax makes up approximately 2/3 of the tax bill. Taxes are calculated based on the Taxable Value of the property. To receive the Assessment amount, multiply the Taxable Value by the ratio. The Assessment is then multiplied by the millage rate which is established by the County Auditor and County Council in September of each year.

## Who is Eligible to Receive Legal Residence?

- Owner Occupants of the primary residence within the United States
- Citizenship or non-citizens with proper documentation.
- Active Duty Military who have been ordered to another station, state or country. (Please see Active Duty Military Section, page 5 )

To qualify for the special property tax assessment ratio allowed by this item, 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 by this item.

- The owner must have title (deed or will) or bond for title recorded in the Register of Deeds Office or have an equity interest (Contract for Sale);
- 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.
- Taxpayers who qualify for legal residence also qualify for additional relief as provided in the Property Tax Reform Act of 2006. This relief is applied to 100% school operating portion of the millage.
- Immediate family owners may have 25% ownership while distant family or non-family owners must have 50% ownership in order to be eligible for the full exemption. Immediate family is considered: spouse, parents, children, & siblings.

## How Do I Apply?

The Assessor's office is excited to announce a new online application process. We are doing our best to help the environment by going paperless in every area that we possibly can.

Please visit our website to gain access to the online application. If you do not have online access from home you may visit our office and use our public computers to complete the process.

Please note your deed must have been recorded at the Register of Deeds, and entered into our system in order for you to apply. This could take up to 2 months from the closing date.

Please be aware of various "required" documents that will have to be uploaded at the time of the application or you may bring them to our office and we will upload the documents for you if you need assistance

### Minimum Required Documents For All Owners and/or Spouses:

- SC Driver's License or SC ID with the address listed for which you are making application.
- Social Security Card (BOTH spouses)
- Permanent Resident or Green Card
- Visa , Passport or All Documents stating your current immigration status.
- Vehicle Registrations for Dillon County
- Voter Registrations at the location address
- Most current Federal and State Tax Returns and any schedules for all owners and/or BOTH spouses.
- Various others may be required.

**PAY YOUR  
TAX BILL ON  
TIME  
REGARDLESS  
OF YOUR  
APPLICATION  
STATUS TO  
AVOID  
PENALTIES**

## What Additional Documents May Be Required?

- For company cars-provide registration showing business address.
- Tax returns: Most recently filed Federal & State income tax return (1040 and Schedules A, C, E & Form 8829 if applicable)
- Returns for both owner-occupant AND spouse must be supplied.
- If you have filed an extension, provide most recent filed completed federal/state return AND a copy of your extension. Your complete returns may be requested later.
- If separated or divorced: provide a copy of separate support & maintenance agreement or divorce decree **signed by a Judge.**

For Active Duty Military-provide the following:

- Previously mentioned Minimum required for both Military Personnel and Spouses
  - Military Identification card
  - Copy of current orders
  - Copy of South Carolina orders
  - Copy of current Leave and Earnings Statement (LES)

Military members and their spouses must provide

- driver's license(s) and vehicle registration(s)
- voter registrations
- tax returns regardless of where licensed or registered.

Additional documentation must be provided where applicable. For example copies of: Trust, Contract For Sale/Bond for Title, Power of Attorney, Operating Agreement for Single Member LLC, etc.

## Can Legal Residence be Retroactive?

Currently, you may receive Legal Residence during the current tax year and two years prior with proper documentation. You must provide a copy of your tax returns as well as a "letter of credit" or "verification letter" from your power company which shows the time of power connection as well as the owners name. Other documentation could be required.

## How Long Will It Take To Process My Application?

This will depend upon the time of year you submit your application. High volume timeframes could take up to 3 weeks in our office. High Volume times are Sept..to Feb.

All changes will then be forwarded to the Auditor's Office so that they may adjust the tax bill. Be aware that most mortgage companies pay the tax bill in December before the due date in January should you have an escrow in your mortgage.

**Failure to apply for legal residence timely could result in your mortgage company paying at the 6% ratio and will result in an exorbitant increase of your monthly mortgage payment.**

Should your mortgage pay the tax bill at the higher tax rate it could take up to 3 months before a refund is issued to your mortgage upon processing of a Legal Residence application of your primary residence. The process must pass through the Auditor, Assessor and Treasurer's departments before any changes are passed along to the mortgage company.

Please note we process applications in the order they are received. Tax bills are mailed in Oct Individuals who have an escrow should verify your legal residence status which is reflected on your tax bill.



### Make Sure You've Applied For Your Homestead exemption

Regardless of your application date or the status of the application you must pay the tax bill on time to prevent penalties. You will be reimbursed upon qualification of legal residence.

## Can I Have Legal Residence on More Than One Property?

**NO.** SC Code of Law §12-43-220 prohibits exemptions on more than one property at a time.

Spouses are considered as one individual and cannot have exemptions on dual residence. In other words, your spouse may not claim to reside in one location and you reside in another. Despite your living arrangements you may only receive the exemption on one property.

If you own multiple properties you may only receive the exemption on the property you actually own and **occupy** per §12-43-220. All secondary property whether rented or vacant will be taxed at the full 6% ratio.

## What if I Am Separated & We Both Own Property?

SC Code of Law §12-43-220 states you must provide a legal separation agreement **signed by a judge** or your final divorce decree in order to receive the exemption on both properties.

During a separation you are still considered one in the eyes of the law. Should you be separated; the marital home will maintain legal residence. The additional home will receive the legal residence upon a final divorce, if a legal separation agreement signed by a judge was not obtained.

Should there be no marital home and each individual purchases a home during a separation; the first homeowner to apply & qualify, will obtain the exemption. The 2nd applicant must wait until a judge has signed a Separation Agreement or until a final divorce decree is obtained.

The property in question may obtain a retroactive status dating back to the date of separation provided the final divorce decree is obtained within 2 years of the separation. Exemptions may only be obtained for the current tax year and the prior two years.



You can check all tax breaks, incentives and exemptions available to you and a business at the SC Dept. of Revenue website at:



<https://dor.sc.gov/exempt-property>

You can also file for exemption online at the SC Dept. of Revenue website using the agency's MyDoorway online application process.



[https://mydorway.dor.sc.gov/\\_/](https://mydorway.dor.sc.gov/_/)

Homestead Exemption is available through the Auditor's Office. You must be over 65 and have lived in SC for one year.

## What if I am Disabled?

There are two types of Disabilities and two entities that govern the exemptions.

1) **Mental or physical disabilities** not related to military will be granted through application with the Department of Social Security Administration. You will need to have Legal Residence on the property in question prior to applying with SSA. This exemption letter, once granted, will need to be taken directly to the Dillon County Auditor's office for processing.

2) **Military, law enforcement & fire fighters** that are disabled will need to apply through the SC DOR (Department of Revenue) You may apply for your primary residence & up to 2 vehicles. Once this exemption has been granted you will receive a letter from SC DOR specifying which year and the percentage the exemptions apply. This letter may be brought to the Assessor's office for the real property and then to the Auditor's Office for your vehicles.

## What if My Property is Held in Trust?

You must provide a copy of the Trust documents and the Trust must list the occupants of the property as beneficiaries along with your Legal Residence application. Pages needed from the Trust are as follows:

- 1) The page which lists the Name of the Trust.
- 2) The page which lists the Beneficiaries (this could potentially be different from the Trustees. The Trustees may not always be the Beneficiary)
- 3) The Signature Page.

Or you may just submit the Certificate of Trust provided it lists all of the information in 1 and 2.

## What if My Property is in an LLC or FLP?

You must provide a copy of the LLC or FLP which lists the sole proprietors or single members along with your application.

An LLC; a Limited Liability Company; if the person claiming the special four percent assessment ratio transferred the subject property to the limited liability company, and the only members of the limited liability company are the person and the person's parents, spouse, children, grandchildren, or siblings; or any combination thereof.

An FLP; a Family Limited Partnership; if the person claiming the special four percent assessment ratio transferred the subject property to the partnership, and the only members of the partnership are the person and the person's parents, spouse, children, grandchildren, or siblings; or any combination thereof.

## Is There an Exemption for Senior Citizens?

**Yes.** Provided you have lived in SC for 1 year and in the year of your 66th birthday you may obtain up to a \$50,000 deduction from taxable value. Application is made through the Auditor's Office upon receiving the Legal Residence status with the Assessor's Office.

Please contact the Auditor's office directly for further explanation and requirements.

**Kay McKenzie, Dillon County Auditor**

401 W Main St Room 203 | P O Box 32 | Dillon, SC 29536

Phone: (843)774-1418 | Fax: (843)841-3729

Hours of Operation:

8:30 am-5:00 pm (Monday-Friday)

# What if I am Active Duty Military Stationed Away?

**YOU MUST APPLY FOR MILITARY LEGAL RESIDENCE EVERY YEAR by Jan 15th of the tax bill due date.** There are two types of eligibility for Active Duty Military.

## 1) Those who have 2 homes in SC.

If you purchased a home in Dillon County and then received orders of transfer to another SC base and purchased a home in the new location.

You may receive Legal Residence on both properties for a maximum of 2 years. However, your orders must be for more than one year. You must reapply each year by the Tax Notice Due Date. You must provide a copy of your PCS orders which brings you to Dillon County, a copy of your Military ID & proof that you are attempting to sell the home in Dillon County for both years.

If you do not sell the home after the 2nd year legal residence will be removed from the 1st home located in Dillon County.

## 2) For those stationed outside of SC.

If you have been transferred to another State or Country you must also reapply each year by the tax notice due date. You must provide a copy of your current PCS orders for the tax year in question, a copy of your military ID & a copy of your current LES.

You **may not** retain legal residence status on the Dillon County property if you purchase a home in another state or country which grants you a tax exemption.

Download the military legal residence application at [www.dilloncountysc.gov](http://www.dilloncountysc.gov)

## What If I Am A Disabled Veteran?

Disabled Veterans will first need to obtain legal residence status from Richland County. Upon qualification of Legal Residence by Richland County, you will then need a copy of your Deed obtained at the Register of Deeds office or your closing attorney. A stamped certified copy of the ownership record from the Assessor's Office and the DOR application PT-401-I. You will then visit the SC DOR located at 300 Outlet Pointe Blvd. Columbia, SC 29210 (844)898-8542 and apply with the SC DOR for the exemption. SCDOR will then notify our office of your eligibility percentage and the year in which your exemption takes effect. We will then apply this exemption based on information from the SC DOR.

## Sharing My Military ID

Dillon County requires a photocopy of your Military ID in order to process your Active Duty Military Application. Your ID is used for official business only as we respect your privacy and honor your service. Often we encounter service members who refuse to provide a copy of their ID as they state it is against the law. Title 18, US Code Part I, Chapter 33, Section 701 states this is not the case when another Government Agency requests the ID. A Security Bulletin dated October 27, 2011, by the Office of the Asst. Secretary of Defense specifies:

*"The prohibition of providing a Military ID does not apply to medical establishments (i.e. doctor's office, hospitals etc.) who are allowed to take a copy for the purpose of filing insurance claims; and other government agencies in the performance of official government business."*

## Dillon County Veterans Affairs Office

The Director and staff of the Veterans Affairs Office is there to assist all Veterans with issues in obtaining benefits and other assistance through the VA and other federal, state, and local programs.



### Valerie C. Graves, Veterans Affairs Officer

401 W Main St Room 302 | P O Box 493, Dillon, SC 29536  
Phone: 843-774-1427 | Email: [valeriegraves2@aol.com](mailto:valeriegraves2@aol.com)  
Hour of operation: 8:30 am-5:00 pm (Monday-Friday)





Please make certain you maintain the correct address with the Dillon County Assessor's Office. You must provide your new address in order for accurate billing and to obtain your Homestead Exemption or other tax breaks and assistance. A change of address form can be downloaded from the County's Assessor's webpage at [www.dilloncountysc.gov](http://www.dilloncountysc.gov).

**Quick Links**

**Other Disabilities**  
Social Security Administration  
Blind, mental, or physical disabilities. Contact the Social Security Administration at:

<https://www.ssa.gov/benefits/disability/>  
Phone: 1-800-772-1213  
TTY: 1-800-325-0778

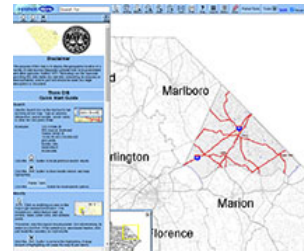
**Disabled Veterans**  
Apply via SCDOR  
[www.scdor.gov](http://www.scdor.gov)  
Phone: 803-898-5700  
SC DOR will determine the year in which the exemption is granted.

**Homestead Exemption**  
Auditor's Office  
401 W Main St Room 203  
P O Box 32, Dillon, SC 29536  
Phone: (843)774-1418  
Fax: (843)841-3729  
Hours of Operation:  
8:30 am-5:00 pm (Mon.-Fri.)  
*Must be 66 yrs. old & have lived in SC for 1 Year*

**Legal Residence**  
Assessor's Office  
401 W Main St Room 202  
P O Box 104, Dillon, SC 29536  
Phone: 843-774-1412  
Fax: 843-841-3729  
[dctaxassessor@yahoo.com](mailto:dctaxassessor@yahoo.com)  
Hours of Operation:  
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# GIS & Mapping

The Dillon County GIS Office maintains the County's GIS and mapping files including property information on all parcels located in the County. Residents can access the GIS Website at: <https://dillonsc.wthgis.com/> and search for property information and other data. For assistance contact:



<https://dillonsc.wthgis.com/>

**Mike Sattane, GIS Coordinator**

P O Box 1041, Dillon, SC 29536

Phone: 843-627-6130 (direct) | Phone: 843-774-1412 (office)

Fax: (843) 841-8890 | Email: [msattanedillonsc@gmail.com](mailto:msattanedillonsc@gmail.com)

Hours of Operation: 8:30 am-5:00 pm (Monday-Friday)

## IMPORTANT APPLICATION DEADLINE DATES

**January**

- 15th - Apply for an Appeal(For Properties that did not receive a Property Tax Notice
- 15th - Make application for the Active Duty Military Special Exemption
- 15th - Make application for the Homeowner's Association Application For Special Valuation
- 15th - Make application for the Special Assessment as Agricultural Use
- 30th - Make application for the ATI Exemptions
- 30th - Make application for the Builder Exemption

**May**

- 1st - Make application for the Multiple Lot Discount

**June**

- 30th - Last Day to request property to be Combined for current tax year

**PAYING YOUR PROPERTY TAXES**  
In Dillon County, South Carolina

1. OPEN YOUR TAX BILL
2. REVIEW YOUR TAX BILL
3. PAY YOUR TAX BILL ON TIME
4. PAY YOUR TAX BILL ONLINE

<https://www.dilloncountysctaxes.com>

VISA MasterCard AMERICAN EXPRESS PayPal DISCOVER NETWORK PayPal CREDIT