



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**PROPERTY TAX EXEMPTION
APPLICATION FOR INDIVIDUALS**

Exemption year requested: _____

Exemption section requested (see instructions): _____

Owner's SSN: _____

Owner's date of birth: _____
MM-DD-YYYY

Owner's name: _____

Owner's mailing address: _____
Street address

City, State, ZIP, and Tax District

Check if this is a new address.

Owner's phone number: _____

Check if you are applying as a surviving spouse.

Deceased spouse's name: _____

SSN: _____ Date of birth: _____ Date of death: _____
MM-DD-YYYY MM-DD-YYYY

COMPLETE ONLY THE APPLICABLE SECTIONS AND SIGN BELOW

Part 1 – Real Property

Separate applications must be filed for each parcel of real property. See instructions for documentation.

1. Date real property was acquired: _____ 2. County where property is located: _____
MM-DD-YYYY

3. Physical address of property: _____
Street address

City, State, ZIP, and Tax District

4. Check all exemptions you are applying for: (Individual applicants do not qualify for land only.)

Land and Building Building Land and Mobile Home Mobile Home

5. Fill out all applicable information:

Tax map number: _____ Mobile home tax map number: _____

Number of acres: _____ Mobile home year/make: _____

Deed book/page number: _____ Mobile home permit number: _____

Date mobile home purchased: _____

Part 2 – Personal Property

Complete the chart below to apply for vehicle exemption.

Vehicle Identification Number	Type	Make	Year	Registered Owner	County of Registration

Part 2 – Personal Property (cont.)

List below any vehicles to be removed:

Vehicle Identification Number	Type	Make	Year	Registered Owner	County of Registration

Part 3 – Real Property Exemption Questions

Answer all questions completely.

1. Did you file an individual income tax return with the SCDOR? Yes No

If yes, what name is on the return? _____

2. Explain the use of the property, land, and buildings: _____

3. Do any other individuals, associations, or corporations occupy or use any part of this property? Yes No

If yes, explain circumstances: _____

4. Do you receive any rent for this property? Yes No

If yes, from whom? _____

5. Do you lease or rent this property? Yes No

If yes, from whom? _____

Part 4 – Declaration of Owner or Owner’s Agent

Subject to penalty for perjury, I declare that I have examined this application, including any enclosures and attachments. To the best of my knowledge and belief it is true, correct, and complete.

Signature _____ Date _____

Mail to: SCDOR, Government Services Division, PO Box 125, Columbia, SC 29214-0720

Questions? We're here to help. Contact us at Property.Exemptions@dor.sc.gov, 803-898-5700 (phone), or 803-898-5484 (fax).

Important Reminders

- If you leave the Exemption requested for year line blank, it will default to the current year.
- Claims for exemptions must be received within 2 years from the date taxes were paid.
- Real estate taxation is a year in arrears, meaning to be exempt for the current year, you must be the owner of record and your effective date of disability must be on or before December 31 of the previous year.

INSTRUCTIONS

Individuals who are requesting a Property Tax exemption must complete PT-401-I.

EXEMPTION SECTIONS:

Required documentation is listed for each exemption.

Personal Property (Vehicle) Exemptions for Individuals

Vehicles must be registered in South Carolina. If the vehicle is registered or purchased out of state, you must pay vehicle taxes up front. If the exemption is granted, the applicant may seek reimbursement from the county.

If you have previously been approved for an exemption and are adding or removing a vehicle, Veterans Administration (VA) documentation is not necessary.

If you are applying for a vehicle exemption, provide copies as defined for your specific exemption.

A marriage certificate must be provided for jointly titled vehicles. Prior to November 2018, this was not a requirement.

B(3) - Vehicle exemption for Disabled Veterans

A veteran who is totally and permanently disabled from a service-connected disability may apply for a Property Tax exemption for two private passenger vehicles they own or lease. To qualify for the exemption, the vehicle must be registered solely in the name of the veteran, or jointly with a spouse. VA Rating decision letters do not meet the requirements of law. Provide copies of the following:

- Certificate from VA or Local County Service Officer certifying total and permanent service-connected disability, with the effective date
- South Carolina vehicle registration card, bill of sale, or title
- Your marriage certificate if the vehicle is jointly titled with a spouse

Effective for tax year 2015, a surviving spouse may apply for this exemption for one vehicle they own or lease, for their lifetime or until their remarriage. Surviving spouses are allowed an exemption for only one vehicle.

If you are applying as a surviving spouse, provide copies of the following:

- Veteran's death certificate
- Documentation from the VA showing that you are the survivor of the veteran
- South Carolina vehicle registration card, bill of sale, or title showing that you are the sole owner of the vehicle

B(26) - Vehicle exemption for Medal of Honor recipients

Medal of Honor recipients may apply for a Property Tax exemption for two private passenger vehicles that they own or lease. Provide copies of the following:

- Certificate from VA or Local County Service Officer certifying receipt of Medal of Honor
- South Carolina vehicle registration card, bill of sale, or title
- Your marriage certificate if the vehicle is jointly titled with a spouse

If you have previously been approved for this exemption and are adding or removing a vehicle, provide a copy of the South Carolina vehicle registration card, bill of sale, or title.

B(27) - Vehicle exemption for persons required to use wheelchairs

Persons required to use a wheelchair may apply for a Property Tax exemption for two personal motor vehicles that they own or lease, either solely or jointly. Provide copies of the following:

- Signed physician's statement on the physician's letterhead certifying the required use of a wheelchair on a permanent basis, with effective date of permanent wheelchair use (must be from a South Carolina licensed physician)
- South Carolina vehicle registration card, bill of sale, or title

B(29) - Vehicle exemption for Prisoner of War

A Prisoner of War (POW) in World War I, World War II, the Korean Conflict, or the Vietnam Conflict may apply for a Property Tax exemption for two private passenger vehicles (not exceeding three-quarters of a ton) that they own or lease. To qualify for the exemption, the vehicle must be registered solely in the name of the veteran, or jointly with a spouse.

Provide copies of the following:

- Certificate from VA or Local County Service Officer certifying you were a Prisoner of War
- South Carolina vehicle registration card, bill of sale, or title
- Your marriage certificate if the vehicle is jointly titled with a spouse

A surviving spouse may apply for this exemption for one vehicle they own or lease, for their lifetime or until their remarriage. Surviving spouses are allowed an exemption for only one vehicle.

If you are applying as a surviving spouse, provide copies of the following:

- Former POW's death certificate
- Documentation from the VA showing that you are the survivor of the qualified former POW
- South Carolina vehicle registration card, or bill of sale, or title showing that you are the sole owner of the vehicle

If you have previously been approved for this exemption and are adding or removing a vehicle, VA documentation is not necessary.

B(37) – Vehicle exemption for parent or legal guardian of a minor child who is blind or requires the use of a wheelchair

A parent or legal guardian of a minor who is blind or requires the use of a wheelchair may apply for a Property Tax exemption for one personal motor vehicle that they own or lease, provided the vehicle is used to transport the minor.

Provide copies of the following:

- Signed physician's statement on the physician's letterhead certifying the minor is blind or required to use a wheelchair, with effective date (must be from a South Carolina licensed physician)
- The minor's original birth certificate showing parents' names, or court documentation of legal guardianship
- South Carolina vehicle registration card, bill of sale, or title

If you have previously been approved for this exemption and are adding or removing a vehicle, documentation of legal guardianship and certification of the minor's disability is not necessary.

Real Property (Land and Home) Exemptions for Individuals**B(1)(A) - Dwelling home of a veteran who is permanently and totally disabled as a result of a service-connected disability**

A veteran who is totally and permanently disabled from a service-connected disability may apply for a Property Tax exemption for a dwelling home they own solely, in fee or for life, or jointly with a spouse. VA Rating decision letters do not meet requirements of law. Provide copies of the following:

- Certificate from VA or Local County Service Officer certifying total and permanent service-connected disability, with the effective date
- Recorded deed
- Documentation that the 4% special assessment ratio for an owner-occupied dwelling from the county assessor's office has been granted, either solely to the applicant or jointly with a spouse
- Your marriage certificate if the home is jointly titled with a spouse

A surviving spouse may apply for this exemption for the dwelling home they acquired from the deceased spouse, as long as the spouse remains unmarried, resides in the house, and owns the house in fee or for life.

If you are applying as a surviving spouse, provide copies of the following:

- Documentation from the VA showing that you are the survivor of the veteran
- Veteran's death certificate
- Recorded deed of distribution, or last will and testament
- Documentation that the 4% special assessment ratio for an owner-occupied dwelling from the county assessor's office has been granted, solely to the applicant

B(1)(B) - Dwelling home of a former law enforcement officer, who is permanently and totally disabled as a result of a law enforcement service-connected disability in South Carolina

A former law enforcement officer who is totally and permanently disabled as a result of their law enforcement service-connected disability may apply for a Property Tax exemption for a dwelling home they own solely, in fee or for life, or jointly with a spouse. Provide copies of the following:

- Documentation from commanding officer certifying that the applicant was totally and permanently disabled in the line of duty in South Carolina, with the effective date
- Final order issued by Workers' Compensation Commission of total and permanent service-connected disability in South Carolina, with the effective date
- Recorded deed
- Documentation that the 4% special assessment ratio for an owner-occupied dwelling from the county assessor's office has been granted, either solely to the applicant or jointly with a spouse
- Your marriage certificate if the home is jointly titled with a spouse

A surviving spouse may apply for this exemption for the dwelling home they acquired from the deceased spouse, as long as the spouse remains unmarried, resides in the house, and owns the house in fee or for life.

If you are applying as a surviving spouse, provide copies of the following:

- Documentation from commanding officer certifying that the law enforcement officer was killed in the line of duty in South Carolina, with the effective date
- Officer's death certificate
- Recorded deed of distribution, or last will and testament
- Documentation that the 4% special assessment ratio for an owner-occupied dwelling from the county assessor's office has been granted, solely to the applicant

B(1)(C) - Dwelling home of a former firefighter, including volunteer firefighter, who is permanently and totally disabled as a result of a firefighting service-connected disability in South Carolina

A former firefighter or volunteer firefighter who is totally and permanently disabled as a result of their firefighting service-connected disability may apply for a Property Tax exemption for a dwelling home they own in fee or for life, or jointly with a spouse. Provide copies of the following:

- Documentation from the fire department chief certifying the applicant was totally and permanently disabled in the line of duty in South Carolina, with the effective date
- Final order issued by Workers' Compensation Commission of total and permanent service-connected disability in South Carolina, with the effective date
- Recorded deed
- Documentation that the 4% special assessment ratio for an owner-occupied dwelling from the county assessor's office has been granted, either solely to the applicant or jointly with a spouse
- Your marriage certificate if the home is jointly titled with a spouse

A surviving spouse may apply for this exemption for the dwelling home they acquired from the deceased spouse, as long as the spouse remains unmarried, resides in the house, and owns the house in fee or for life.

If you are applying as a surviving spouse, provide copies of the following:

- Documentation from the fire department chief certifying that the firefighter was killed in the line of duty in South Carolina, with the effective date
- Firefighter's death certificate
- Recorded deed of distribution, or last will and testament
- Documentation that the 4% special assessment ratio for an owner-occupied dwelling from the county assessor's office has been granted, solely to the applicant

For the above B(1)(A), B(1)(B), and B(1)(C) Property held in a Trust

When a trustee holds the legal title to a dwelling for a beneficiary and the beneficiary qualifies for the exemption and uses the dwelling as their primary residence, the dwelling is exempt from property taxation. Provide copies of the following:

- The same documentation listed above for B(1)(A), B(1)(B), and B(1)(C)
- A copy of the signed trust agreement verifying the applicant is the income beneficiary
- Documentation that the beneficiary has been granted the 4% special assessment ratio for an owner-occupied dwelling from the county assessor's office

B(2)(a) - Dwelling home of a paraplegic or hemiplegic person

A paraplegic or hemiplegic person may apply for a Property Tax exemption for a dwelling home and a lot up to one acre that they own solely or jointly with a spouse. For purposes of this exemption, "paraplegic" or "hemiplegic" includes a person with Parkinson's disease, Multiple Sclerosis, or Amyotrophic Lateral Sclerosis, which has caused the same ambulatory difficulties as a person with paraparesis or hemiparesis. Provide copies of the following:

- Signed physician's statement on the physician's letterhead certifying the paraplegic or hemiplegic condition or certifying that the person's disease has caused the same ambulatory difficulties, with effective date of condition or ambulatory difficulties (must be from a South Carolina licensed physician)
- Recorded deed
- Documentation that the 4% special assessment ratio for an owner-occupied dwelling from the county assessor's office has been granted, either solely to the applicant or jointly with a spouse
- Your marriage certificate if the home is jointly titled with a spouse

A surviving spouse may apply for this exemption for the dwelling home they acquired from the deceased spouse, as long as the spouse remains unmarried, resides in the house, and owns the house in fee or for life.

If you are applying as a surviving spouse, provide copies of the following:

- Former applicant's death certificate
- Recorded deed of distribution, or last will and testament
- Documentation that the 4% special assessment ratio for an owner-occupied dwelling from the county assessor's office has been granted, solely to the applicant

For the above B(2)(a) Property held in a Trust

When a trustee holds the legal title to a dwelling for a beneficiary and the beneficiary qualifies for the exemption and uses the dwelling as their primary residence, the dwelling is exempt from property taxation. Provide copies of the following:

- The same documentation listed above for B(2)(a)
- A copy of the signed trust agreement verifying the applicant is the income beneficiary
- Documentation that the beneficiary has been granted the 4% special assessment ratio for an owner-occupied dwelling from the county assessor's office

B(43) - Dwelling home of a Medal of Honor or Prisoner of War recipient

A Medal of Honor recipient or Prisoner of War in World War I, World War II, the Korean Conflict, or the Vietnam Conflict may apply for a Property Tax exemption for a dwelling home and a lot up to one acre that they own solely or jointly with a spouse. Provide copies of the following:

- Certificate from VA or Local County Service Officer certifying you are a recipient of the Medal of Honor or that you were a Prisoner of War
- Recorded deed
- Documentation that the 4% special assessment ratio for an owner-occupied dwelling from the county assessor's office has been granted, either solely to the applicant or jointly with a spouse
- Your marriage certificate if the home is jointly titled with a spouse

A surviving spouse may apply for this exemption for the dwelling home they acquired from the deceased spouse, as long as the spouse remains unmarried, resides in the house, and owns the house in fee or for life.

If you are applying as a surviving spouse, provide copies of the following:

- Documentation from the VA showing that you are the survivor
- Former POW or Medal of Honor recipient's death certificate
- Recorded deed of distribution, or last will and testament
- Documentation that the 4% special assessment ratio for an owner-occupied dwelling from the county assessor's office has been granted, solely to the applicant