



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

Mail to: South Carolina Department of Revenue, Government Services Division, PO Box 125, Columbia, SC 29214-0720

Year(s) Exemption Requested: \_\_\_\_\_

SSN: \_\_\_\_\_

Owner's Name: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SID #: \_\_\_\_\_  
Office Use Only

[ ] Check here if this is a new address.

Telephone Number: \_\_\_\_\_

Exemption Section Requested (see instructions): \_\_\_\_\_

[ ] Check here if you are applying as a surviving spouse.

Deceased Spouse's Name: \_\_\_\_\_

SSN: \_\_\_\_\_ Date of Death: \_\_\_\_\_

COMPLETE ONLY THE APPLICABLE SECTION(S).

Section 1 - Real Property

Separate applications must be filed for each parcel of real property. Please see instructions for documentation needed.

1. Date Real Property Acquired: \_\_\_\_\_

2. County Where Property is Located: \_\_\_\_\_

3. Physical Address of Property: \_\_\_\_\_  
Street City State Zip Tax District

4. Are you applying for exemption on (check all that apply):

- [ ] Land and Building [ ] Building
[ ] Land [ ] Mobile Home

5. Fill out the applicable information:

- Tax Map Number: \_\_\_\_\_ • Mobile Home Tax Map Number: \_\_\_\_\_
• Number of Acres: \_\_\_\_\_ • Deed Book: \_\_\_\_\_
• Mobile Home Permit Number: \_\_\_\_\_ • Page Number: \_\_\_\_\_

Section 2 - Personal Property

To apply for vehicle exemption, please complete the chart below. Please see instructions for documentation needed.

Table with 6 columns: VEHICLE IDENTIFICATION NUMBER, TYPE, MAKE, YEAR, REGISTERED OWNER, COUNTY OF REGISTRATION. Contains 4 empty rows.

List below any vehicles to be removed:

Table with 6 columns: VEHICLE IDENTIFICATION NUMBER, TYPE, MAKE, YEAR, REGISTERED OWNER, COUNTY OF REGISTRATION. Contains 4 empty rows.

**Section 3 – Real Property Exemption Questions**

Please answer all questions completely and sign the statement below.

Did you file an individual income tax return with the South Carolina Department of Revenue?

Yes  No

If so, what name is on the return? \_\_\_\_\_

Explain the use of the property, land and buildings: \_\_\_\_\_

Do any other individuals, associations or corporations occupy or use any part of the claimed exemption that is listed on this application?

Yes  No

If so, explain circumstances: \_\_\_\_\_

Is any rent received for this property or any portion of this property?

Yes  No

If yes, from whom? \_\_\_\_\_

Do you lease or rent any property for which you are requesting an exemption?

Yes  No

If yes, from whom? \_\_\_\_\_

**Section 4 – Declaration of Owner or Owner’s Agent**

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

Signature \_\_\_\_\_

Date \_\_\_\_\_

Phone: 803-898-5700  
Fax: 803-898-5484  
Email: property.exemptions@dor.sc.gov

- 1. *If the year exemption requested is left blank, it will default to the current year.*
- 2. *Claims for refund must be received within 2 years from the date taxes were paid.*
- 3. *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 12/31 of the previous year.*

# Application for Exemption Instructions for Individuals

Individuals who are requesting a property tax exemption must complete Form PT-401-I (Application for Exemption).

## Personal Property (Vehicle) Exemptions for Individuals

### EXEMPTION SECTIONS:

Required documentation is listed for each exemption.

#### **B(3) - Vehicle(s) exemption for Disabled Veterans**

Two private passenger vehicles owned or leased by veteran who is totally and permanently disabled from a service connected disability. To qualify for the exemption the vehicle must be registered solely in the name of the veteran, or jointly with a spouse. Effective for tax year 2015, this exemption is allowed to surviving spouse for one vehicle owned or leased for their lifetime or until their remarriage. *Provide copies of the following: Certificate from Veterans Administration or Local County Service Officer certifying total and permanent service connected disability with the effective date, copy of vehicle(s) registration card, bill of sale or title. If the vehicle is jointly titled with a spouse, provide a copy of the marriage certificate. (VA Rating decision letters do not meet requirements of law). If you are applying as a surviving spouse, provide copies of the following: a copy of the veteran's death certificate, documentation from the VA that you are the survivor of the veteran, a copy of the vehicle registration card, or bill of sale, or title showing that you are the sole owner of the vehicle. Note that surviving spouses are allowed an exemption for one vehicle only.*

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

Two private passenger vehicles owned or leased by recipients of the Medal of Honor. *Provide copies of the following: Vehicle(s) registration card, bill of sale or title, certificate from Veterans Administration or Local County Service Officer certifying receipt of Medal of Honor. If the vehicle is jointly titled with a spouse, provide a copy of the marriage certificate.*

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

Two personal motor vehicles, owned or leased either solely or jointly by persons required to use wheelchairs. *Provide copies of the following: Vehicle(s) registration card, bill of sale or title and a signed physician's statement on physician's letterhead certifying the required use of wheelchair on a permanent basis with effective date of wheelchair use.*

#### **B(29) - Vehicle(s) exemption for Prisoner of War**

Two private passenger vehicles or trucks, not exceeding three-quarter ton, owned or leased by prisoner of war (POW) in World War I, World War II, the Korean Conflict, or the Vietnam Conflict. To qualify for the exemption the vehicle must be registered solely in the name of the veteran, or jointly with a spouse. This exemption is allowed to surviving spouses of a former POW for their lifetime or remarriage. *If the vehicle is jointly titled with a spouse, provide a copy of the marriage certificate. Provide copies of the following: Vehicle(s) registration card, bill of sale or title, certificate from Veterans Administration or Local County Service Officer certifying you were a Prisoner of War. If you are applying as a surviving spouse, provide copies of the following: a copy of the veteran's death certificate, documentation from the VA that you are the survivor of the veteran, a copy of the vehicle registration card, or bill of sale, or title showing that you are the sole owner of the vehicle. Note that surviving spouses are allowed an exemption for one vehicle only.*

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

One personal motor vehicle owned or leased by a parent or legal guardian of a minor who is blind or requires the use of a wheelchair when the vehicle is used to transport the minor. *Provide copies of the following: Vehicle(s) registration card, bill of sale or title, physician's statement certifying the minor child is blind or required to use a wheelchair with effective date and copy of original birth certificate showing parents name or court documentation of legal guardianship.*

## 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**

The house owned by an eligible owner (veteran) in fee or for life, or jointly with a spouse. This exemption is allowed to the surviving spouse who owned the house in fee or for life or jointly with the now deceased spouse, if the spouse remains unmarried, resides in the house, and owned the house in fee or for life. If the home is jointly titled with a spouse, *provide a copy of the marriage certificate. Provide copies of the following: Certificate from Veterans Administration or Local County Service Officer certifying total and permanent service connected disability with the effective date, copy of recorded deed and 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 or jointly with a spouse. (VA Rating decision letters do not meet requirements of law.) If you are applying as a surviving spouse, provide copies of the following: a copy of the veteran's death certificate, a copy of the recorded deed of distribution, or last will and testament, and 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 this State**

The house owned by an eligible owner (law enforcement officer) in fee or for life, or jointly with a spouse. This exemption is allowed to the surviving spouse who owned the house in fee or for life or jointly with the now deceased spouse, if the spouse remains unmarried, resides in the house, and owns the house in fee or for life. If the home is jointly titled with a spouse, *provide a copy of the marriage certificate. Provide copies of the following: Copy of final order issued by Workers' Compensation Commission of total and permanent service connected disability in this State with the effective date, copy of recorded deed and 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 or jointly with a spouse. If you are applying as a surviving spouse, provide copies of the following: a copy of the officer's death certificate, a copy of the recorded deed of distribution, or last will and testament, and 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 this State**

The house owned by an eligible owner (firefighter/volunteer firefighter) in fee or for life, or jointly with a spouse. This exemption is allowed to the surviving spouse who at the time of death owned the house in fee or for life, or jointly with the now deceased spouse, if the spouse remains unmarried, who resides in the house, and who owned the house in fee or for life. If the home is jointly titled with a spouse, *provide a copy of the marriage certificate. Provide copies of the following: Copy of statement from the chief of the fire department and physician of the total and permanent service connected disability in this State with the effective date, copy of recorded deed and 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 or jointly with a spouse. If you are applying as a surviving spouse, provide copies of the following: a copy of the fire fighter's death certificate, a copy of the recorded deed of distribution, or last will and testament, and 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 legal title to a dwelling for a beneficiary and the beneficiary qualifies for the exemption and uses the dwelling as the beneficiary's domicile, the dwelling is exempt from property taxation. *Provide copies of the same documentation listed above for B(1)(A), B(1)(B) and B(1)(C) along with a copy of the complete signed trust agreement. Provide 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**

The dwelling house in which he resides and a lot not to exceed one acre of land owned in fee or for life, or jointly with a spouse. This exemption is allowed to the surviving spouse who owned the house in fee or for life or jointly with the now deceased spouse, if the spouse remains unmarried, resides in the house, and owns the house in fee or for life. If the home is jointly titled with a spouse, *provide a copy of the marriage certificate. Provide copies of the following: Physician's statement certifying paraplegic, hemiplegic or quadriplegic condition with effective date, copy of recorded deed and 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 or jointly with a spouse. If you are applying as a surviving spouse, provide copies of the following: a copy of the former applicant's death certificate, a copy of the recorded deed of distribution, or last will and testament, and 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 legal title to a dwelling for a beneficiary and the beneficiary is a person who qualifies otherwise for the exemption and the beneficiary uses the dwelling as the beneficiary's domicile, the dwelling is exempt from property taxation. *Provide copies of the same documentation listed above for B(2)(a) along with a copy of the complete signed trust agreement. Provide 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**

The dwelling home and lot not to exceed one acre of land owned in fee or for life or jointly with a spouse by a resident of this State who is a recipient of the Medal of Honor or who was a prisoner of war in World War I, World War II, the Korean Conflict, or the Vietnam Conflict are exempt from property tax. This exemption is allowed to the surviving spouse who owned the house in fee or for life or jointly with the now deceased spouse, if the spouse remains unmarried, resides in the house, and owns the house in fee or for life. If the home is jointly titled with a spouse, *provide a copy of the marriage certificate. Provide copies of the following: Certificate from Veterans Administration or Local County Service Officer certifying you are a recipient of Medal of Honor, regardless of the conflict or who was a prisoner of war in World War I, World War II, Korean Conflict or Vietnam Conflict. Provide a copy of the recorded deed and 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 or jointly with a spouse. If you are applying as a surviving spouse, provide copies of the following: a copy of the veteran's death certificate, a copy of the recorded deed of distribution, or last will and testament, and 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.*