



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

Exemption year requested: _____
Exemption section requested (see instructions): _____
FEIN or SSN: _____
Applicant's name: _____
Applicant's mailing address:

SID #: _____
Office Use Only

_____ Street address

_____ City, State, ZIP, and Tax District

Check here if this is a new address

Applicant's phone number: _____

Check here if this is an application for a **charter school**

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:

Land and Building Land Building Mobile Home

5. Fill out all applicable information:

If you are applying for multiple parcels, each will require a separate application.

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

Number of acres: _____ Mobile home permit number: _____

Building count: _____ Deed book/page number: _____

Part 2 - Personal Property

Complete the chart below to apply for vehicle exemption.

Vehicle Identification Number	Type	Make	Year	Registered Owner	County of Registration

Are you applying for exemption on furniture, fixtures, and equipment? If so, attach a separate sheet identifying items, dates of acquisition, cost at acquisition, accumulated depreciation, and net value. Yes No

If yes, provide the location address for the assets: _____
Street address

City, State, ZIP, and Tax District

Part 3 – Real Property Exemption Questions

Answer all questions completely.

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

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

If yes, explain circumstances: _____

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

If yes, from whom? _____

4. 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).

Real or personal property to be removed:

For real property, provide the tax map number or mobile home permit number.

For vehicles, provide the vehicle identification number.

1. _____

2. _____

3. _____

INSTRUCTIONS

Organizations who are requesting a property tax exemption must complete PT-401-O.

Real Property (Land, Buildings, and Mobile Homes) and Personal Property (Vehicle, Furniture, and Fixtures) Exemptions for Organizations

Claims for refund 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.

Exemption Sections:

Required documentation is listed for each exemption.

A(2) - Schools, colleges, other institutions of learning, charitable institutions in the nature of hospitals

Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws

If this is an application for a **charter school** and the property is leased, provide copies of the following:

- Fully executed lease agreement
- The school's charter
- Recorded deed for the owner
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws

A(3) - Churches, parsonages, burying grounds, and public libraries

Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws

A(4) - Charitable trusts and foundations

Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Documents creating the trust or foundation, or other documents indicating operating rules or procedures of the trust or foundation

A(11) - Public Benefit corporations

Established by a county or municipality used exclusively for economic development purposes. Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws
- Ordinance that established the corporation

B(4) - Nonprofit corporation created for providing water supply or sewage disposal, or a combination of such services

Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws

B(5) - American Legion, Veterans of Foreign Wars, DAV, Fleet Reserve Association, Marine Corps League, or similar Veterans Organization

Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws

B(6) - Young Women's Christian Association, Young Men's Christian Association or Salvation Army

Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws

B(7) - Boy Scouts of America and Girl Scouts of America

Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws

B(8) - South Carolina Association of Future Farmers of America

Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws

B(11)(a) - Nonprofit housing corporations

Devoted exclusively to providing below-cost housing for aged or handicapped persons as authorized by Section 202 of the Housing Act of 1959 and regulated in part by 24 CFR Part 885. Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws
- HUD documentation showing that property qualifies within the above stated statute

B(11)(b) - Nonprofit housing corporations

Devoted exclusively to providing below-cost supportive housing for elderly persons or households authorized by Section 202 of the Housing Act of 1959 as amended under Section 801 of the National Affordable Housing Act of 1990 and regulated in part by 24 CFR Part 889. Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws
- HUD documentation showing that property qualifies within the above stated statute

B(11)(c) - Nonprofit housing corporations

Devoted exclusively to providing below-cost housing for persons with disabilities authorized by Section 811 of the National Affordable Housing Act of 1990 and regulated in part by 24 CFR Part 890. Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws
- HUD documentation showing that property qualifies within the above stated statute

B(11)(d) - Nonprofit housing corporations

Devoted exclusively to provide below-cost housing for persons with disabilities authorized by Section 515 of Title V of the Housing Act of 1949. Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws
- HUD documentation that property qualifies within the above stated statute

B(11)(e) - Nonprofit housing corporation or solely owned instrumentalities of these corporations

Devoted to providing housing to low or very low income residents. This corporation must satisfy the safe harbor provisions of Revenue Procedure 96-32 issued by IRS. Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws
- Proof that corporation meets safe harbor provisions of IRS Revenue Procedure 96-32

B(12) - Fraternal society, corporation, or association

Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws

B(16)(a) - Religious, charitable, eleemosynary, educational, or literary society, corporation or other association

Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws

B(16)(b) - Religious, charitable, eleemosynary, educational, or literary society, corporation or other association

When property is acquired for building or renovating residential structures on it for not-for-profit sale to economically disadvantaged persons. Exemption may not exceed fifty acres per county within the State. Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws

B(16)(c) - Religious, charitable, eleemosynary, educational, or literary society, corporation or other association

Donated or purchased property held for future use. Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws

B(18) - Real Property leased on a nonprofit basis to a state agency, county, municipality or other political subdivision

Exemption shall not apply to property used for office space or warehousing. Provide copies of the following:

- Recorded deed
- Lease agreement, if leased

B(19) - Volunteer Fire Departments and Rescue Squads

Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- Lease agreement, if leased

B(20) - Nonprofit museums

Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws

B(21) - South Carolina Public Service Authority for the generation or transmission of electric power

Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- Lease agreement, if leased

B(22) - Community owned recreation facilities

Open to general public and operated on a nonprofit basis. Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws

B(24) - Nonprofit or eleemosynary community theater companies, symphony orchestras, county and community arts councils and commissions

Used exclusively for the promotion of the arts. Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws

B(25) - Personal property loaned or leased on a nonprofit basis

To a state agency, county, municipality, or other political subdivision. Provide copies of the following:

- Title and/or bill of sale to personal property
- Lease agreement, if leased

B(28) - Carnival equipment

Owned, leased, or used by a foreign corporation or other nonresident of this State. Provide copies of the following:

- Title and/or bill of sale to personal property
- Lease agreement, if leased

B(31) - Churches

Property which extends beyond the buildings and premises actually occupied by the churches. Provide copies of the following:

- Recorded deed
- IRS exempt Determination Letter
- Stamped South Carolina Articles of Incorporation and bylaws

B(36) - Land subject to perpetual easement

Donated to this State under South Carolina Scenic Rivers Act. Provide copies of the following:

- Easement agreement
- Recorded deed showing easement

B(42) - Property held by charitable trusts and foundations

Held for historic preservation of forts and battlegrounds which extends beyond the buildings and premises actually occupied. Provide copies of the following:

- Recorded deed
- Vehicle registration card, bill of sale, or title
- IRS exempt Determination Letter
- Documents creating the trust or foundation