FREQUENTLY ASKED QUESTIONS

My vehicle is registered solely in my spouse’s name. Will it qualify for tax exemption? No. The veteran’s name must be on the registration.

Can I present an eBenefits or rating decision letter to qualify for exemption? No. A summary of benefits letter with an effective date is acceptable. We also accept letters confirming total and permanent service-connected disability with an effective date, signed by the county service officer.

My letter has an effective date of last award change. Is that the same as my effective date? No.

I provided a VA letter showing I am totally and permanently service-connected disabled, but there is no effective date. Why do I need to provide another letter? The veteran would qualify for tax exemption on or after the effective date. The date is vital in determining when the exemption should begin.

For more FAQs, please visit dor.sc.gov/exempt-property.

THANK YOU FOR YOUR SERVICE!

NEED ASSISTANCE? CONTACT US

Call: 803-898-5700
Fax: 803-898-5484
Property.Exemptions@dor.sc.gov
dor.sc.gov/exempt-property

PROPERTY TAX EXEMPTIONS

for SC Veterans, Medal of Honor Recipients, and POWs
To determine the property exemptions available to you, please choose the appropriate designation.

**Veterans**

**Who qualifies?**
- Veterans deemed totally and permanently service-connected disabled

**What do I qualify for?**
- Tax exemption on home and land, up to five acres
- Two private passenger vehicles owned or leased by veteran or with a spouse

**What documentation is needed to apply for exemption?**
- A VA letter certifying you are totally and permanently disabled with effective date
- For vehicle tax exemption, a copy of the registration card, bill of sale, or title
- For home and land exemption, a copy of the recorded deed and proof of legal residence
- Send documents with a completed Form PT-401-I found at dor.sc.gov

**Exemptions for Surviving Spouse**
- One vehicle registered solely in surviving spouse’s name
- Home exemption if at time of veteran’s death the surviving spouse acquires sole ownership in fee or for life

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**Medal of Honor Recipients**

**Who qualifies?**
- Medal of Honor Recipients

**What do I qualify for?**
- Tax exemption on home and land, up to one acre
- Two private passenger vehicles owned or leased by Medal of Honor Recipient

**What documentation is needed to apply for exemption?**
- A VA letter certifying you are a recipient of the Medal of Honor
- For vehicle tax exemption, a copy of the registration card, bill of sale, or title
- For home and land exemption, a copy of the recorded deed and proof of legal residence
- Send documents with a completed Form PT-401-I found at dor.sc.gov

**Exemption for Surviving Spouse**
- Home exemption if the surviving spouse inherited sole ownership of the property upon the passing of Medal of Honor recipient

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**Prisoners of War**

**Who qualifies?**
- Prisoners of War from WWI, WWII, Korean War, or Vietnam War

**What do I qualify for?**
- Tax exemption on home and land, up to one acre
- Two private passenger vehicles owned or leased by POW

**What documentation is needed to apply for exemption?**
- A VA letter certifying you were a POW
- For vehicle tax exemption, a copy of the registration card, bill of sale, or title
- For home and land exemption, a copy of the recorded deed and proof of legal residence
- Send documents with a completed Form PT-401-I found at dor.sc.gov

**Exemption for Surviving Spouse**
- Home exemption if the surviving spouse inherited sole ownership of the property upon the passing of the POW
- One vehicle registered solely to surviving spouse