

South Carolina's



Homestead Tax Exemption Program

General Information

In 1972, the General Assembly passed the Homestead Exemption Law, which provided property tax relief for South Carolinians over age sixty-five, the blind, or disabled.

Example without Homestead:

<i>Value of Home</i>	62,500
<i>Multiplied by 4% =</i>	2,500
<i>Multiplied by millage</i>	x .1949
<i>Total Taxes =</i>	\$487.25

With Homestead:

<i>Value of Home</i>	62,500
<i>Less Homestead Exemption</i>	- 50,000
<i>"New" Value of Home</i>	12,500
<i>Multiplied by 4% =</i>	500
<i>Multiplied by millage</i>	x .1949

Total Taxes = **\$97.45**

Please note: This guide is provided as a general information tool and does not attempt to cover the entire Homestead Exemption law. Your County Auditor's staff will be happy to assist you with further questions.

Do I Qualify?

1. I hold complete fee simple title or life estate to my primary residence.

2. As of December 31 preceding the tax year of the exemption, I

was 65 years or age; **OR**

certified totally and permanently disabled by a state or federal agency having the authority to make such a declaration; **OR**

was legally blind as certified by a licensed ophthalmologist registered with the South Carolina Commission for the Blind; **OR**

am the surviving spouse of a resident who was eligible for the Homestead Exemption and died; **AND**

a legal resident of South Carolina for at least one year on or before December 31 of the year prior to the exemption.

Where do I apply?

You must apply for the Homestead Exemption at your County Auditor's office. If you are unable to go to the Auditor's office, you may authorize someone to apply for you. Contact the County Auditor's Office for details.

What documents do I need?

You will need to provide proof of your eligibility. If you are applying due to age, bring your birth certificate or driver's license. If you are applying due to disability bring certification from a state or federal agency. This agency must have the proper authority to make this certification. The certification must include the onset date of disability.

If you are applying due to blindness bring certification from an ophthalmologist registered with the South Carolina Commission for the Blind.

Do I need to re-apply annually?

No. Unless any of the following changes occur:

- Death of the eligible owner, or in case of joint ownership, death of spouse
- Change in a deed or the filing and recording of a new deed
- Rental of your home
- Change in place of residence
- Remarriage of surviving spouse
- Change in disability status

The Homestead Exemption Program is administered at the State level by the South Carolina Department of Revenue:

South Carolina Department of Revenue

Local Government Division
Post Office Box 125
Columbia, South Carolina 29214
Telephone: (803) 898-5680
DOR.SC.GOV

ASSISTANCE

The South Carolina Joint Legislative Committee on Aging assists the senior community with problems and introduces legislation to correct inequities in the law.

Joint Legislative Committee on Aging

Post Office Box 11867
Columbia, South Carolina 29211
Telephone: (803) 734-2995

In addition to the Homestead Exemption Program, there are other services and programs available to qualified individuals. To find out more, contact:

Department of Health and Human Services

Office of Aging
Post Office Box 8206
Columbia, South Carolina 29202
Telephone: (803) 253-6100