



ⓘ COVID-19: Learn about online services, available customer service options, and the SCDOR response to COVID-19 at dor.sc.gov/emergencies.



HOMESTEAD EXEMPTION

South Carolina Department of Revenue
Local Government Services
PO Box 125
Columbia, SC 29214-0735

What is the Homestead Exemption benefit?

The Homestead Exemption is a complete exemption of taxes on the first \$50,000 in Fair Market Value of your Legal Residence for homeowners over age 65, totally and permanently disabled, or legally blind.

In 2007, legislation was passed that completely exempts school operating taxes for all owner occupied legal residences that qualify under SC Code of Laws Section 12-43-220(c). The Homestead Exemption credit continues to exempt all the remaining taxes for the first \$50,000 of value for all purposes except for school operating taxes (which are already exempted by the 2007 legislation described above).

If you think you may qualify for the Homestead Exemption, read the general information below and contact the County Auditor's Office in your home county to apply.

Do I qualify for the Homestead Exemption?

To qualify for the Homestead Exemption, statements 1,2 and 3 must be true.

1. You hold complete fee simple title to your primary legal residence **or** life estate to your primary legal residence **or** you are the beneficiary of a trust that holds title to your primary legal residence.
2. As of December 31 preceding the tax year of the exemption, you were a legal resident of South Carolina for one calendar year
3. As of December 31 preceding the tax year of the exemption, you **must be one of the following**:
 - a. 65 years of age, or
 - b. declared totally and permanently disabled by a state or federal agency having the authority to make such a declaration, or
 - c. legally blind as certified by a licensed ophthalmologist.

Where do I apply for the Homestead Exemption?

Contact the County Auditor's Office in your home county for application information and assistance.

What documents are required as proof of eligibility when applying?

While this is not a complete list, below are some common documents used as proof of eligibility when applying due to age, disability or blindness:

- If you are applying due to age, your birth certificate or South Carolina Driver's License.
- If you are applying due to disability, you will need to present documentation from the state or federal agency certifying the disability. A person claiming to be totally and permanently disabled, but who has not been classified by one of the agencies, may apply to the state agency of Vocational Rehabilitation.
- If you are applying due to blindness, you will need to present documentation from a licensed ophthalmologist.
- If you are the income beneficiary of a trust, you will also need to present a copy of the trust agreement.

Do I need to re-apply annually?

No, only in the case of the death of the eligible owner or you move to a new residence.

Does a surviving spouse receive the Homestead Exemption benefit?

The surviving spouse of a qualified or potentially qualified Homestead recipient may receive the benefit as a surviving spouse as long as the decedent was eligible for the Homestead Exemption at the time of death and the surviving spouse meets all of the following conditions:

- Obtains complete fee simple title **or** life estate **or** you are the beneficiary of a trust that holds title to your legal residence, within nine months after the death of the qualifying spouse,
- the surviving spouse lives in the home as his/her primary legal residence and
- remains unmarried.

If I move, do I qualify for the Homestead Exemption?

Yes, you can qualify on the new residence if you continue to meet the following requirements:

1. You hold complete fee simple title to your primary legal residence **or** life estate to your primary legal residence **or** you are the beneficiary of a trust that holds title to your primary legal residence.
2. As of December 31 preceding the tax year of the exemption, you were a legal resident of South Carolina for one calendar year
3. As of December 31 preceding the tax year of the exemption, you **must be one of the following**:
 - 65 years of age, or
 - declared totally and permanently disabled by a state or federal agency having the authority to make such a declaration, or
 - legally blind as certified by a licensed ophthalmologist.



Copyright © 2019 South Carolina Department of Revenue
All rights reserved