



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

PT-401-I
(Rev. 6/18/24)
7092

MyDORWAY is the fastest, easiest way to apply for Property Tax Exemptions. If you apply for a Property Tax Exemption on MyDORWAY, you do not need to submit a paper copy of the PT-401-I. Visit **MyDORWAY.dor.sc.gov** to get started.

Section A: Exemption information

1. Exemption year:

2. Property type:

- Real property (Complete Section C)
- Personal property (Complete Section D)

3. Exemption section (see instructions):

- Applying as a surviving spouse

Real property:

- B(1)(A) B(1)(d) B(2)(b)
- B(1)(B) B(1)(e) B(43)
- B(1)(C) B(2)(a)

Personal property:

- B(3) B(29)
- B(26) B(37)
- B(27) B(53)

Section B: General Information

4. Owner information: Check if address listed below is new.

Name _____

SSN _____ Date of birth _____ Phone _____

Email _____

Street address _____

City _____ State _____ ZIP _____

5. Deceased spouse information (if applicable):

Name _____

SSN _____ Date of birth _____ Date of death _____

Street address of former marital residence _____

City _____ State _____ ZIP _____

Section C: Real Property

6. Exemptions applied for (land only not available for individuals):

- Land and building Building Land and mobile home Mobile home

7. Property information: (complete all applicable fields)

_____ Mobile home tax map number

_____ Date acquired

_____ Tax map number

_____ Number of acres

_____ Mobile home year/make

_____ Physical address

_____ County

_____ Mobile home permit number

_____ City

_____ State

_____ ZIP

_____ Deed book/page number

_____ Date mobile home purchased

8. Explain the use of the property, land, and buildings:

Example: primary dwelling

9. Do any other individuals, associations, or corporations occupy or use any part of this property?

Yes No

If yes, explain the circumstances.

Section C: Real Property (cont'd)

10. Do you receive any rent for this property?

Yes No If yes, from whom? _____

11. Do you lease or rent this property?

Yes No If yes, from whom? _____

Section D: Personal Property

12. Complete the chart below to apply for vehicle exemption:

Vehicle Identification Number	Type	Make	Year	Registered Owner	County of Registration

13. List any vehicles to be removed:

Vehicle Identification Number	Type	Make	Year	Registered Owner	County of Registration

Section E: Declaration of Owner or Owner's Agent

I understand that a misstatement or concealment of fact in an application is sufficient grounds for the denial of this application for exemption. Under penalties of perjury, I declare and affirm that I have read and understood this form, and the information I have provided is true, correct, and complete.

Signature _____ Date _____

Important Reminders

- If you leave the **Exemption year requested** blank, it will default to the current year.
- Claims for exemptions must be received within two years from the date taxes were paid.
- If you are requesting refunds for two years, you must include the paid tax receipts.
- You will need to reapply if there is
 - a change in status, or
 - a change in ownership of previously exempted property

INSTRUCTIONS

MyDORWAY is the fastest, easiest way to apply for Property Tax Exemptions. If you apply for a Property Tax Exemption on MyDORWAY, you do **not** need to submit a paper copy of the PT-401-I.

Choose from one of the following ways to apply:

- If you don't have a MyDORWAY account, visit **MyDORWAY.dor.sc.gov**. Under **Applications & Searches**, click **Exempt Property Application**. On the next screen, select **Request Individual Property Exemption**.
- If you are able to create a MyDORWAY account, get started at **dor.sc.gov/MyDORWAY-signup**. You will need your SSN along with line 1 from your last Individual Income Tax return, your last refund amount, or a Letter ID.
- If you are **not** using MyDORWAY, mail your application to this address: SCDOR, Government Services Division, PO Box 125, Columbia, SC 29214-0720
- We also accept applications in person at any of our service centers. Visit **dor.sc.gov/contact/in-person** for location information and hours.

Questions? We're here to help. Email us at **Property.Exemptions@dor.sc.gov**.

EXEMPTION SECTIONS:

Required documentation is listed for each exemption.

For more information, SC Code Sections are available at dor.sc.gov/policy.

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

A veteran who is totally and permanently disabled from a service-connected disability may apply for a Property Tax exemption for a dwelling home they own solely, in fee or for life, or jointly with a spouse. VA Rating decision letters do not meet requirements of law. Provide copies of the following:

- Certificate from VA or Local County Service Officer certifying total and permanent service-connected disability, with the effective date
- Recorded deed
- Documentation that the 4% special assessment ratio for an owner-occupied dwelling from the county assessor's office has been granted, either solely to the applicant or jointly with a spouse
- Your marriage certificate if the home is jointly titled with a spouse
- Title, bond for title, or bill of sale if the property is a mobile home

A surviving spouse may apply for this exemption for the dwelling home they solely own or acquired from the deceased spouse, as long as the spouse remains unmarried, resides in the house, and owns the house in fee or for life.

If you are applying as a surviving spouse, provide copies of the following:

- Documentation from the VA showing that you are the survivor of the veteran
- Form DD 1300, Report of Casualty, if you are applying as the surviving spouse of a soldier killed in action
- Veteran's death certificate
- Recorded deed of distribution, or last will and testament. If the home was solely owned by the surviving spouse prior to the deceased veteran's death, then a copy of the recorded deed is necessary.
- 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
- Title, bond for title, or bill of sale if the property is a mobile home

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 South Carolina

A former law enforcement officer who is totally and permanently disabled as a result of their law enforcement service-connected disability may apply for a Property Tax exemption for a dwelling home they own solely, in fee or for life, or jointly with a spouse. Provide copies of the following:

- Documentation from commanding officer certifying that the applicant was totally and permanently disabled in the line of duty in South Carolina, with the effective date
- Final order issued by Workers' Compensation Commission of total and permanent service-connected disability in South Carolina, with the effective date
- Recorded deed
- Documentation that the 4% special assessment ratio for an owner-occupied dwelling from the county assessor's office has been granted, either solely to the applicant or jointly with a spouse
- Your marriage certificate if the home is jointly titled with a spouse
- Title, bond for title, or bill of sale if the property is a mobile home

A surviving spouse may apply for this exemption for the dwelling home they solely own or acquired from the deceased spouse, as long as the spouse remains unmarried, resides in the house, and owns the house in fee or for life.

If you are applying as a surviving spouse, provide copies of the following:

- Documentation from commanding officer certifying that the South Carolina law enforcement officer was killed in the line of duty in South Carolina
- Officer's death certificate
- Recorded deed of distribution, or last will and testament. If the home was solely owned by the surviving spouse prior to the deceased veteran's death, then a copy of the recorded deed is necessary.
- 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
- Title, bond for title, or bill of sale if the property is a mobile home

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 South Carolina

A former firefighter or volunteer firefighter who is totally and permanently disabled as a result of their firefighting service-connected disability may apply for a Property Tax exemption for a dwelling home they own in fee or for life, or jointly with a spouse. Provide copies of the following:

- Documentation from the fire department chief certifying the applicant was totally and permanently disabled in the line of duty in South Carolina, with the effective date
- Final order issued by Workers' Compensation Commission of total and permanent service-connected disability in South Carolina, with the effective date
- Recorded deed
- Documentation that the 4% special assessment ratio for an owner-occupied dwelling from the county assessor's office has been granted, either solely to the applicant or jointly with a spouse
- Your marriage certificate if the home is jointly titled with a spouse
- Title, bond for title, or bill of sale if the property is a mobile home

A surviving spouse may apply for this exemption for the dwelling home they solely own or acquired from the deceased spouse, as long as the spouse remains unmarried, resides in the house, and owns the house in fee or for life.

If you are applying as a surviving spouse, provide copies of the following:

- Documentation from the fire department chief certifying that the South Carolina firefighter was killed in the line of duty in South Carolina
- Firefighter's death certificate
- Recorded deed of distribution, or last will and testament. If the home was solely owned by the surviving spouse prior to the deceased veteran's death, then a copy of the recorded deed is necessary.
- 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
- Title, bond for title, or bill of sale if the property is a mobile home

B(1)(d) - For the above B(1)(A), B(1)(B), and B(1)(C) Property held in trust

When a trustee holds the legal title to a dwelling for a beneficiary and the beneficiary qualifies for the exemption and uses the dwelling as their primary residence, the dwelling is exempt from property taxation. Provide copies of the following:

- The same documentation listed above for B(1)(A), B(1)(B), and B(1)(C)
- A copy of the signed trust agreement verifying the applicant is the income beneficiary
- Documentation that the beneficiary has been granted the 4% special assessment ratio for an owner-occupied dwelling from the county assessor's office

B(1)(e) - For the above B(1)(A), B(1)(B), and B(1)(C) Eligible ownership requirements

A person who owns an interest in a house and meets all other requirements of this item and is otherwise an eligible owner but for the ownership requirement is deemed to be an eligible owner so long as the county assessor certifies to the South Carolina Department of Revenue that the house is located on heirs' property and the person is the owner-occupied resident of the house. For purposes of this item, heirs' property has the same meaning as provided in Section 15-61-320. Provide copies of the following:

- The same documentation listed above for B(1)(A), B(1)(B), and B(1)(C)
- Certification from the county assessor's office that the house is located on heirs' property
- 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

A paraplegic or hemiplegic person may apply for a Property Tax exemption for a dwelling home and a lot up to one acre that they own solely or jointly with a spouse. For purposes of this exemption, "paraplegic" or "hemiplegic" includes a person with Parkinson's disease, Multiple Sclerosis, or Amyotrophic Lateral Sclerosis, which has caused the same ambulatory difficulties as a person with paraparesis or hemiparesis. Provide copies of the following:

- Signed physician's statement on the physician's letterhead certifying the paraplegic or hemiplegic condition OR certifying that the Parkinson's disease, Multiple Sclerosis, or Amyotrophic Lateral Sclerosis has caused the same ambulatory difficulties as mentioned above, including the effective date of ambulatory difficulties
- Recorded deed
- Documentation that the 4% special assessment ratio for an owner-occupied dwelling from the county assessor's office has been granted, either solely to the applicant or jointly with a spouse
- Your marriage certificate if the home is jointly titled with a spouse
- Title, bond for title, or bill of sale if the property is a mobile home

A surviving spouse may apply for this exemption for the dwelling home they acquired from the deceased spouse, as long as the spouse remains unmarried, resides in the house, and owns the house in fee or for life.

If you are applying as a surviving spouse, provide copies of the following:

- Former applicant's death certificate
- Recorded deed of distribution, or last will and testament
- 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
- Title, bond for title, or bill of sale if the property is a mobile home

B(2)(b) - For the above B(2)(a) Property held in trust

When a trustee holds the legal title to a dwelling for a beneficiary and the beneficiary qualifies for the exemption and uses the dwelling as their primary residence, the dwelling is exempt from property taxation. Provide copies of the following:

- The same documentation listed above for B(2)(a)
- A copy of the signed trust agreement verifying the applicant is the income beneficiary
- 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

A Medal of Honor recipient or Prisoner of War in World War I, World War II, the Korean Conflict, or the Vietnam Conflict may apply for a Property Tax exemption for a dwelling home and a lot up to one acre that they own solely or jointly with a spouse. Provide copies of the following:

- Certificate from VA or Local County Service Officer certifying you are a recipient of the Medal of Honor or that you were a Prisoner of War
- Recorded deed
- Documentation that the 4% special assessment ratio for an owner-occupied dwelling from the county assessor's office has been granted, either solely to the applicant or jointly with a spouse
- Your marriage certificate if the home is jointly titled with a spouse
- Title, bond for title, or bill of sale if the property is a mobile home

A surviving spouse may apply for this exemption for the dwelling home they solely own or acquired from the deceased spouse, as long as the spouse remains unmarried, resides in the house, and owns the house in fee or for life.

If you are applying as a surviving spouse, provide copies of the following:

- Documentation from the VA showing that you are the survivor
- Former POW or Medal of Honor recipient's death certificate
- Recorded deed of distribution, or last will and testament. If the home was solely owned by the surviving spouse prior to the deceased spouse's death, then a copy of the recorded deed is necessary.
- 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
- Title, bond for title, or bill of sale if the property is a mobile home

Personal Property (Vehicle) Exemptions for Individuals

Vehicles must be registered with the South Carolina Department of Motor Vehicles (SCDMV) before you apply for exemptions. If the vehicle is registered or purchased out of state, you must pay vehicle taxes up front. If the exemption is granted, the applicant may seek reimbursement from the county where the taxes were paid.

If you have previously been approved for an exemption and are adding or removing a vehicle, Veterans Administration (VA) documentation is not necessary.

If you are applying for a vehicle exemption, provide copies as defined for your specific exemption.

A marriage certificate must be provided for jointly titled vehicles. Prior to November 2018, this was not a requirement.

B(3) - Vehicle exemption for Disabled Veterans/Spouses

A veteran who is totally and permanently disabled from a service-connected disability may apply for a Property Tax exemption for two private passenger vehicles they own or lease. To qualify for the exemption, the vehicle must be registered solely in the name of the veteran, or jointly with a spouse. Provide copies of the following:

- Certificate from VA or Local County Service Officer certifying total and permanent service-connected disability, with the effective date
- South Carolina vehicle registration card; or South Carolina bill of sale; or South Carolina issued title
- Your marriage certificate if the vehicle is jointly titled with a spouse, or if the vehicle is solely in the spouse's name
- Vehicles titled solely in the spouse's name do not qualify until tax year 2024

B(3) - For the above B(3) Property held in trust

Effective tax year 2024, a trustee that holds the legal title to a vehicle for a beneficiary and the beneficiary qualifies for the exemption and uses this vehicle, the vehicle is exempt from property taxation. Provide copies of the following:

- The same documentation listed above for B(3)
- A copy of the fully executed trust agreement verifying the applicant is the income beneficiary

A surviving spouse may apply for this exemption for one vehicle they own or lease, for their lifetime or until their remarriage. Surviving spouses are allowed an exemption for only one vehicle.

If you are applying as a surviving spouse, provide copies of the following:

- Veteran's death certificate
- Documentation from the VA showing that you are the survivor of the veteran
- South Carolina vehicle registration card; or South Carolina bill of sale; or South Carolina issued title showing that you are the sole owner of the vehicle

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

Medal of Honor recipients may apply for a Property Tax exemption for two private passenger vehicles that they own or lease. Provide copies of the following:

- Certificate from VA or Local County Service Officer certifying receipt of Medal of Honor
- South Carolina vehicle registration card; or South Carolina bill of sale; or South Carolina issued title

If you have previously been approved for this exemption and are adding or removing a vehicle, provide a copy of the South Carolina vehicle registration card; or South Carolina bill of sale; or South Carolina issued title.

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

Persons required to use a wheelchair may apply for a Property Tax exemption for two personal motor vehicles that they own or lease, either solely or jointly. Provide copies of the following:

- Signed physician's statement on the physician's letterhead certifying the required use of a wheelchair on a permanent basis, with effective date of permanent wheelchair use (must be from a South Carolina licensed physician)
- South Carolina vehicle registration card; or South Carolina bill of sale; or South Carolina issued title

B(29) - Vehicle exemption for Prisoner of War

A Prisoner of War (POW) in World War I, World War II, the Korean Conflict, or the Vietnam Conflict may apply for a Property Tax exemption for two private passenger vehicles (not exceeding three-quarters of a ton) that they own or lease. To qualify for the exemption, the vehicle must be registered solely in the name of the veteran, or jointly with a spouse. Provide copies of the following:

- Certificate from VA or Local County Service Officer certifying you were a Prisoner of War
- South Carolina vehicle registration card; or South Carolina bill of sale; or South Carolina issued title
- Your marriage certificate if the vehicle is jointly titled with a spouse

A surviving spouse may apply for this exemption for one vehicle they own or lease, for their lifetime or until their remarriage. Surviving spouses are allowed an exemption for only one vehicle.

If you are applying as a surviving spouse, provide copies of the following:

- Former POW's death certificate
- Documentation from the VA showing that you are the survivor of the qualified former POW
- South Carolina vehicle registration card; or South Carolina bill of sale; or South Carolina issued title showing that you are the sole owner of the vehicle

If you have previously been approved for this exemption and are adding or removing a vehicle, VA documentation is not necessary.

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

A parent or legal guardian of a minor who is blind or requires the use of a wheelchair may apply for a Property Tax exemption for one personal motor vehicle that they own or lease, provided the vehicle is used to transport the minor.

Provide copies of the following:

- Signed physician's statement on the physician's letterhead certifying the minor is blind or required to use a wheelchair, with effective date (must be from a South Carolina licensed physician)
- The minor's original birth certificate showing parents' names, or court documentation of legal guardianship
- South Carolina vehicle registration card; or South Carolina bill of sale; or South Carolina issued title

If you have previously been approved for this exemption and are adding or removing a vehicle, documentation of legal guardianship and certification of the minor's disability is not necessary.

B(53) - Renewable energy resource exemption for solar panels

A property tax exemption for solar panels placed on the rooftops of residential homes. In order to qualify for the exemption, the solar panels system must be installed and running and cannot exceed 20 kilowatts.

Provide copies of the following:

- A table for assets owned as of December 31 of the preceding year
- Identify the items you are seeking the exemption for with the dates of acquisition, cost at acquisition, accumulated depreciation, and net values