Learn more about the HOMESTEAD EXEMPTION

The Homestead Exemption is a complete exemption of taxes on the first $75,000 in fair market value of your legal residence for homeowners who are over age 65, totally and permanently disabled, or legally blind.

To receive the Homestead Exemption, you must submit an application to your local county. If you think you may qualify for the Homestead Exemption, contact your county auditor's office 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 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. You must have been a legal resident of South Carolina for one calendar year as of December 31 of the preceding tax year.
3. As of December 31 preceding the tax year of the exemption, **you are one of the following:**
    - At least 65 years of age
    - Declared totally and permanently disabled by a state or federal agency authorized to make such a declaration
    - Legally blind as certified by a licensed ophthalmologist

Where do I apply for the exemption?

Contact the county auditor's office in your county for application information and assistance.

If I move, do I qualify for the exemption?

Yes, you can qualify on the new residence if you continue to meet the requirements. You should apply at the county auditor's office where your new residence is located.

Do I need to reapply annually?

No, you don't need to reapply annually. You may need to reapply if the ownership status of your home changes, your disability status changes, you rent your home, or you are the surviving spouse and you remarry.

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What documents are required?

While this is not a complete list, some common documents used as proof of eligibility are:

If you are applying due to age:

- Your birth certificate or South Carolina driver's license

If you are applying due to disability:

- Documentation from the state or federal agency certifying the disability
    - *A person claiming to be totally and permanently disabled, but who has not been certified by an agency, may apply to the **SC Vocational Rehabilitation Department**.*

If you are applying due to blindness:

- Documentation certifying the blindness from a licensed ophthalmologist

If you are the income beneficiary of a trust:

- Copy of the trust agreement

Can a surviving spouse receive the exemption?

Yes, 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*** is the beneficiary of a trust that holds title to the legal residence within nine months after the death of the qualifying spouse
- Lives in the home as their primary legal residence
- Remains unmarried

Want to learn more about the Homestead Exemption?
Contact your local county's auditor's office.

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