How the Homestead Exemption Program Can Reduce Your Property Tax Bill.

Administered by: The Office of Comptroller General

General Information

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

Since that time, the Comptroller General’s Office has reimbursed over $45 million dollars for property tax relief through this worthy program.

The program exempts the first $50,000 of the value of your home.

Example without Homestead:

Value of Home 62,500
Multiplied by 4% = 2,500
Multiplied by millage X .100
Total Taxes = $250

With Homestead:

Value of Home 62,500
Less Homestead Exemption - 50,000
“New” Value of Home 12,500
Multiplied by 4% = 500
Multiplied by millage X .100
Total Taxes = $50

This brochure is provided as a general information guide and does not attempt to cover the entire Homestead Exemption law. Your County Auditor and The Comptroller General’s Office will be happy to assist you with further questions.
How do I Qualify?

If you are…

Age 65 on or before December 31, preceding the tax year in which you wish to claim the exemption.

-OR-

certified totally and permanently disabled by a State or Federal agency.

-OR-

legally blind.

-OR-

at least 50 years of age when your spouse who was eligible for the Homestead Exemption 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.

-AND-

hold fee simple title or partial title to your house, mobile home, or life estate 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 make application for you.

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, Medicaid card, Medicare card, or driver’s license.

If you are applying because of disability or blindness, bring certification from a State or Federal agency. This Agency must have the proper authority to make this certification.
Do I need to re-apply annually?

No. The only reason for re-application is in the event that you move to a new home. However, any changes which may affect your eligibility should be reported to the County Auditor immediately. They are:

- Change in disability status
- Rental of your home
- Remarriage of surviving spouse
- Death of the eligible owner (requires re-application by the surviving spouse)

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

The Homestead Exemption Program is administered at the State level by the Comptroller General.