

# APPLICATION FOR EXEMPTION INSTRUCTIONS

**PT-401-I**  
(Rev. 7/17/00)  
7017

The "Tax Exemption Application", PT-401, must be completed by the owner or an agent. In order for the application to be accepted, all applicable areas must be completed. **All incomplete applications will be returned, causing a delay in our consideration.**

**Mail to:** South Carolina Department of Revenue, Property Division, Columbia, South Carolina 29214-0303.

## PLEASE PRINT ALL REQUESTED INFORMATION

### A. INSTRUCTIONS:

INSTRUCTION NUMBERS CORRESPOND TO THE APPLICATION FORM.

1. LEGAL OWNER, ADDRESS, SOCIAL SECURITY NUMBER, OR FEDERAL IDENTIFICATION NUMBER MUST BE SUPPLIED.
- 1A. INDICATE THE YEAR(S) APPLYING FOR.
2. IF REQUESTING EXEMPTION FOR REAL PROPERTY, IDENTIFY DATE THE REAL ESTATE WAS ACQUIRED.
3. LIST THE SC CODE SECTION FROM ITEM B, BELOW, AS IT APPLIES TO THE PROPERTY.
4. LIST THE COUNTY IN WHICH THE PROPERTY IS LOCATED OR REGISTERED.
5. GIVE THE LOCATION OF PROPERTY, IF DIFFERENT FROM MAILING ADDRESS.
6. LIST TAX MAP NUMBER. THIS INFORMATION IS AVAILABLE FROM YOUR COUNTY ASSESSOR.
7. IF YOU ARE APPLYING FOR AN EXEMPTION FOR REAL ESTATE, CHECK APPLICABLE BOXES.
8. LIST DEED BOOK AND PAGE NUMBER. THIS INFORMATION IS AVAILABLE FROM YOUR COUNTY ASSESSOR.
9. LIST ALL INFORMATION REQUESTED FOR VEHICLE'S. THE VEHICLE IDENTIFICATION NUMBER (VIN) **IS NOT THE LICENSE TAG NUMBER**. THE TYPES OF VEHICLES ARE AS FOLLOWS: AUTOMOBILE-01, BUS-02, AIRPLANE-03, BOAT-04, AMBULANCE-05, VAN-06, TRUCK-07, MOTOR HOME-08, MOTORCYCLE-09, OTHER-99. THE MAKE AND YEAR OF THE VEHICLE MUST BE SUPPLIED.
10. FOR ORGANIZATIONS APPLYING FOR FURNITURE AND FIXTURES, ATTACH A SEPARATE SHEET IDENTIFYING ITEM(S), DATE OF ACQUISITION, COST AT ACQUISITION, ACCUMULATED DEPRECIATION AND NET VALUE. (Identify furniture and fixtures by completing number 10 on the application.) **Example: Furniture and fixtures; Type 20**

### B. CLASSIFICATIONS OF EXEMPT PROPERTY:

#### SC CODE SECTION 12-37-220

#### EXPLANATION

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| (A) 2*   | All property of schools, colleges, and other institutions of learning and all charitable institutions in the nature of hospitals and institutions caring for the infirmed, the handicapped, the aged, children and indigent persons, except where the profits of such institutions are applied to private use.   |
| (A) 3    | All property of all public libraries, churches, parsonages, and burying grounds; Also see code Section 12-37-220 (B)31.  |
| (A) 4    | All property of all charitable trusts and foundations used exclusively for charitable and public purposes, but this exemption for real property does not extend beyond the buildings and premises actually occupied by the owners of the real property.  |
| (B) 1(a) | The dwelling house in which he resides and a lot not to exceed one acre of land owned in fee or for life, or jointly with a spouse, by a veteran who is one hundred percent permanently and totally disabled from a service-connected disability, if the veteran or qualifying surviving spouse files a certificate, signed by the county service officer, of the total and permanent disability with the Department of Revenue. The exemption is allowed the surviving spouse of the veteran and also is allowed to the surviving spouse of a serviceman or law enforcement officer as defined in Section 23-6-400(D)(1) killed in action in the line of duty who owned the lot and dwelling house in fee or for life, or jointly with his spouse, so long as the spouse does not remarry, resides in the dwelling, and obtains the fee or a life estate in the dwelling. A surviving spouse who disposes of the exempt dwelling and acquires another residence in this State for use as a dwelling with a value no |

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greater than one and one-half times the fair market value of the except dwelling may apply for and receive the exemption on the newly acquired dwelling, but a subsequent dwelling of a surviving spouse is not eligible for exemption pursuant to this item. The spouse shall inform the Department of Revenue of the change in address of the dwelling. To qualify for the exemption, the dwelling house must be the domicile of the person who qualifies for the exemption.

- (B) 1(b) When a trustee holds legal title to a dwelling for a beneficiary and the beneficiary is a person who qualifies otherwise for the exemption provided in subitem (a) and the beneficiary uses the dwelling as his domicile, the dwelling is exempt from property taxation in the same amount and manner as dwellings are exempt pursuant to subitem (a).
- (B) 2(a) The dwelling house in which he resides and a lot not to exceed one acre of land owned in fee or for life, or jointly with a spouse, by a paraplegic or hemiplegic person, is exempt from all property taxation provided the person furnishes satisfactory proof of his disability to the Department of Revenue. The exemption is allowed to the surviving spouse of the person so long as the spouse does not remarry, resides in the dwelling, and obtains the fee or a life estate in the dwelling. To qualify for the exemption, the dwelling house must be the domicile of the person who qualifies for the exemption. For purposes of this item, a hemiplegic person is a person who has paralysis of one lateral half of the body resulting from injury to the motor centers of the brain. **(Social Security Disability does not meet the provision of Section 12-37-220).**
- (B) 2(b) When a trustee holds legal title to a dwelling for a beneficiary and the beneficiary is a person who qualifies otherwise for the exemption provided in subitem (a) and the beneficiary uses the dwelling as his domicile, the dwelling is exempt from property taxation in the amount and manner as dwellings are exempt pursuant to subitem (a).
- (B) 3 Two personal motor vehicles owned by or leased to a disabled veteran, if vehicle carries special tags issued by the Department of Public Safety or in lieu of such license, attach a copy of a certificate from the Local County Service Officer or from the Veterans Administration certifying 100% total and permanent disability service-connected. (Surviving spouse is not entitled to the exemption.)
- (B) 4\* Nonprofit organization involved in the following: water supply; sewage disposal; or a combination of both.
- (B) 5\* American Legion, The Veterans of Foreign Wars, The Spanish American Veterans, The Disabled American Veterans and Fleet Reserve Association, as chartered by the United States Congress.
- (B) 6 Young Women's Christian Association, Young Men's Christian Association or the Salvation Army.
- (B) 7 The Boy Scouts or the Girl Scouts.
- (B) 8 Palmetto Junior Homemakers, the New Homemakers of South Carolina, the South Carolina Association of Future Farmers of America and the New Farmers of South Carolina.
- (B) 11(a)\* All property of nonprofit housing corporations devoted exclusively to providing below-cost housing for the aged or for handicapped persons or for both aged and handicapped persons as authorized by Section 202 of the Housing Act of 1959 and regulated in part by 24 CFR Part 885.
- (B) 11(b)\* All property of nonprofit housing corporations devoted exclusively to providing below-cost supportive housing for elderly persons or households as authorized by Section 202 of the Housing Act of 1959 as amended under Section 801 of the National Affordable Housing Act of 1990 and regulated in part by 24 CFR Part 889.
- (B) 11(c)\* All property of nonprofit housing corporations devoted exclusively to providing below-cost supportive housing for persons with disabilities as authorized by Section 811 of the National Affordable Housing Act of 1990 and regulated in part by 24 CFR Part 890.
- (B) 11(d)\* All property of nonprofit housing corporations devoted exclusively to providing rental or cooperative housing and related facilities for elderly or handicapped persons or families of low or moderate income as authorized by Section 515 of Title V of the Housing Act of 1949.
- (B) 12\* Fraternal society, corporation or association, when its property is used primarily for meetings and the conduct of its business.

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- (B) 16(a)\* Religious, charitable, eleemosynary, educational or literary society, corporation or other association, when property is used primarily for its meetings and the conduct of its business.
- (B) 16(b)\* Property owned by religious, charitable or eleemosynary society, corporation, or other association, if property is acquired to construct or renovate a residential structure for sale to economically disadvantaged persons. The exemption shall not exceed 50 acres per county. Also, the sale cannot be for profit.
- (B) 18 Real property leased on a nonprofit basis to a state agency, county, municipality or other political subdivision used for general public purposes. Exemption does not apply to property used for office space or warehousing. (Attach a copy of lease)
- (B) 19 Volunteer Fire Departments and Rescue Squads when property is used exclusively for that purpose.
- (B) 20\* Nonprofit museums used exclusively for such purpose.
- ((B) 21 All property leased to and operated by the South Carolina Public Service Authority for generation or transmission of electric power.
- (B) 22\* All community owned recreation facilities open to the public and operated on a nonprofit basis.
- (B) 24\* Property of nonprofit or eleemosynary community theatre companies, symphony orchestras, county and community art councils and other such companies, which is used exclusively for promotion of the "arts".
- (B) 26 Two personal motor vehicles owned or leased by recipients of the Medal of Honor. Statement from Veteran's Administration or Veteran's Affairs Officer must accompany the application indicating that you are a recipient of the Medal of Honor.
- (B) 27 Two personal motor vehicles owned by or leased either solely or jointly by persons required to use wheelchairs. Doctor's statement certifying required use of wheelchair must accompany application.
- (B) 28 All carnival equipment owned, leased, or used by a foreign corporation or other nonresident of this state, not physically present in this state for more than six months of the tax year, and having paid an ad valorem tax in at least one other state.
- (B) 29 Two personal motor vehicles owned or leased by a Prisoner of War. Surviving spouse also qualifies for exemption, if not remarried. Statement from Veteran's Administration or Veteran's Affairs Officer must accompany the application indicating that you are a Prisoner of War.
- (B) 31 All property of churches which extends beyond the premises actually occupied by the church if no profit or benefit from any operation inures to any private stockholder or individual or no income producing ventures are located on the property.
- (B) 37 One personal motor vehicle owned or leased by a legal guardian of a minor who is blind or required to use a wheelchair when the vehicle is used to transport the minor. Provide physician statement certifying the minor is blind or required to use a wheelchair. Copy of original birth certificate or documentation of legal guardianship must accompany application.
- (B) 42 Property held in trust under the provisions of Chapter 18 of Title 51 and all real property of charitable trusts and foundations held for historic preservation of forts and battlegrounds which extends beyond the buildings and premises actually occupied by the charitable trusts and foundations which own the real property if no profit or benefit from any operation on the charitable trusts' and foundations' real property inures to the benefit of any private stockholder or individual and no income producing ventures are located on the charitable trusts' and foundations' real property. This exemption does not change any exemption provided for charitable trusts and foundations in item (4) of subsection (A) of this section and item (d), Section 3, Article X of the Constitution of this State but is an additional exemption for charitable trusts and foundations for historic preservation, as provided in this item.

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Section 51-18-150. The War between the States Heritage Trust Commission, as trustee for the War between the States Heritage Preserve Trust Fund, shall report annually to the Committee on Ways and Means of the House of Representative and the Senate Finance Committee detailing acquisitions in the previous year by the War between the States Heritage Preserve Trust Fund and planned acquisitions for the next five years.

If the initial application is accepted and the exemption is granted, you are not required to file a subsequent application, **unless there is a change in the property reported on the initial application or unless requesting an exemption for property not included on prior applications.**

**PLEASE NOTE: APPLICANT WILL BE NOTIFIED IN WRITING IF REQUEST FOR EXEMPTION IS GRANTED OR DENIED.**

APPLICATIONS MUST BE **FILLED OUT COMPLETELY AND SIGNED** TO BE ACCEPTED BY THIS OFFICE. ALL INCOMPLETE APPLICATIONS WILL BE RETURNED FOR COMPLETION, CAUSING A DELAY IN OUR CONSIDERATION OF YOUR REQUEST FOR EXEMPTION.