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Homestead Exemption

In 1972, the S.C. General Assembly passed the Homestead Exemption Law which provides real estate property tax relief for South Carolinians who are age 65 and over, totally and permanently disabled, or legally blind. The exemption excludes the first \$50,000 from the fair market value of your legal residence.

How do I qualify for the Homestead Exemption?

You may be qualified for the Homestead Exemption if you:

- ARE at least 65 years of age on or before December 31, preceding the tax year in which you wish to claim the exemption; OR
- ARE certified totally and permanently disabled by a state or federal agency; OR
- ARE legally blind; OR
- WERE married to a person who was qualified for the exemption when they died; AND
- ARE 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, and have been approved to receive the 4% legal residence tax assessment ratio, AND
- WERE a legal residence of South Carolina for one year as of December 31 of the preceeding year.

How do I apply for the Homestead Exemption?

[Homestead Exemption Online Application](#)

Questions regarding your eligibility status and the application process should be directed to our in house Homestead Representative, 843-958-4220.

High Mileage Exemption

The high mileage chart is determined by the South Carolina Department of Revenue. Taxpayers may appeal the appraised value of a vehicle for high mileage if the vehicle averages over 15,000 miles, annually, based on the age of the vehicle (total miles divided by age of vehicle).

[Motor Vehicle High-Mileage Discount Appeal](#)
[High Mileage Chart](#)

6%Assessment Ratio For Camper

The assessment ratio for campers are 10.5% If your camper is equipped with permanent bathroom, bedroom and kitchen facilities, it may qualify for the 6%assessment ratio.

[6%Assessment Ratio Form for Camper](#)

6%Assessment Ratio For Watercraft

The assessment ratio for watercraft is 10.5% If your watercraft contains a cooking area with an onboard power source, a toilet with exterior evacuation and a sleeping quarter, it may qualify for the 6%assessment ratio.

[6%Assessment Ratio Form for Watercraft](#)

Department of Revenue Exemption

The SC DOR Exempt Property section determines if any property (real or personal) qualifies for exemption from local property taxes in accordance with the Constitution and general laws of South Carolina.

[South Carolina Code Section 12-37-220](#)

[PT-401-I \(Individuals\)](#)

[PT-401-O \(Organizations\)](#)

Please contact the South Carolina Department of Revenue at 803-898-5700 for more information concerning exemption qualifications.

Military Exemption Application

For personal property only. As the “tax day” varies from state to state, your personal property could be present for tax purposes in several taxing jurisdictions the same year. To protect you, the Act prohibits any state except that of your domicile from taxing your personal property. The Act does not relieve your spouse or dependents from paying the tax on their personal property to the state where residing.

[Military Exemption Application](#)

Other Exemptions Offered

The following exemptions are offered by the Charleston County Assessor's office:

- [4%Legal Residence Exemption Application](#)
- [Application for Agriculture Real Property to be Valued Based on Use](#)
- [Application for Multiple Lot Ownership Discount](#)
- [Homebuilders/Developers Exemption](#)