

## Buying and Selling Your Property

---

If you sell your exempt property, you MUST notify DOR and report that the property has been sold. Without notice from you, DOR will continue to have your old property on record.

If you purchase property, you must notify DOR in order to update your exemption. DOR must receive notice when your property changes so that your current property is listed on file.

**IMPORTANT:** If you transfer your exempt license plate from one vehicle to another, you must notify DOR. DOR tracks vehicle exemptions based on VINs, not plates, and will not update your exemption if you simply transfer a license plate.

## Contact

---

Beaufort County Auditor's Office  
PO Box 458  
Beaufort, SC 29901  
Phone: 843-255-2500  
Email: [BeaufortCountyAuditor@bcgov.net](mailto:BeaufortCountyAuditor@bcgov.net)

Beaufort County Assessor's Office  
PO Drawer 1228  
Beaufort, SC 29901  
Phone: 843-255-2400

South Carolina Department of Revenue  
Phone: 803-898-5700  
Website: [dor.sc.gov/tax/exempt-property](http://dor.sc.gov/tax/exempt-property)



Beaufort County  
Auditor

---

PO Box 458  
Beaufort, SC 29901  
[@BeaufortAuditor](https://twitter.com/BeaufortAuditor)

## Property Exemptions for Disabled Citizens in Beaufort County

---

*Updated August 2023.*



## What is the Exemption?

According to South Carolina law §12-37-220, qualifying citizens may be granted an exemption from paying ad valorem taxes on their permanent dwelling home that is on a piece of land not to exceed one acre in size and two private passenger vehicles. The vehicles can either be owned outright or leased by the qualifying citizen. This vehicle exemption **does not** extend to camper trailers, boats, or all-terrain vehicles.

Please note that while qualifying citizens can get an exemption for the ad valorem taxes themselves, they would still be responsible for paying any fees assessed on real or personal property tax bills. These fees can include Stormwater fees, DMV plate renewal fees, road paving fees, and any district-specific special usage fees.

## Who Qualifies?

To receive an exemption on a permanent dwelling home, state law defines qualifying citizens as:

- Former law enforcement officers who are permanently and totally disabled due to a law enforcement service-related disability in South Carolina
- Former firefighters who are permanently and totally disabled due to a firefighting service-related disability in South Carolina
- Paralegic or hemiplegic citizens

To receive an exemption on two private passenger vehicles, state law defines qualifying citizens as citizens required to use wheelchairs.

However, parents of a blind minor who is required to use a wheelchair may get ONE vehicle exempted if that vehicle is used to transport the child.

If the property is held in trust and the beneficiary of the trust is considered a qualifying citizen, the property may qualify for exemption.

Surviving spouses of qualifying citizens who do not remarry and hold ownership of the property are also eligible for exemption.

## Applying for Your Exemption

In order to apply for the exemption, you must submit an application (a PT-401) to the South Carolina Department of Revenue (DOR). The application may be found on their website.

For help completing the application or to confirm you have the proper documentation, please contact DOR.

If DOR approves the exemption, you will receive a written approval letter. Bring the vehicle exemption approval letter to the Auditor's Office to inquire about exempting your current vehicle tax bills or to apply for any refunds for which you may be eligible. If you receive an approval letter for your real property, submit it to the Assessor's Office for review.

