

## If You Haven't Applied for Legal Residency

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If your property is your primary residence, but is currently taxed at the 6% secondary or non-primary residence rate, contact the Assessor's Office to apply for the 4% legal residence rate. A home at the 4% legal residence rate can be rented for up to 72 days before the 4% is forfeited.

Typically, additional information is needed by the Assessor's office along with that application such as a South Carolina driver's license, vehicle registrations, income tax returns, trust documents, etc. For details on what documents are necessary, contact the Assessor's office directly.



## Contact

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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 Treasurer's Office  
PO Drawer 487  
Beaufort, SC 29901  
Phone: 843-341-8404

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

**PLEASE NOTE:** In order to update a mailing address, please contact the Treasurer's Office.



Beaufort County  
Auditor

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

# Homestead Exemption in Beaufort County

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*Updated January 2024.*



## Homestead Exemption in South Carolina

Many states refer to their primary residence exemption as the “Homestead.” However, in South Carolina, Legal Residence and Homestead are separate exemptions, both of which you may qualify for.

Legal Residence, also called 4% is the first step, and often the larger savings between the two exemptions as it reduces the tax rate from 6% to 4% and exempts individuals from the school operations taxes. Contact the Assessor’s office for more information.

In addition to Legal Residence, some individuals may qualify for the additional savings from the Homestead Exemption. The Homestead Exemption will reduce the taxable value of the property by up to \$50,000 resulting in up to \$350 in additional property tax savings per year.

## Qualifying Individuals

In order to qualify for the Homestead Exemption on your South Carolina property, the property in question must be your primary home.

Additionally, qualifying individuals must have been residents of the state of South Carolina for at least one full calendar year (Jan-Dec). Meaning, if you became a resident in July, your “waiting year” would not begin until the following January.

Finally, individuals qualifying for Homestead Exemption must be age 65 on or before December 31st of the preceding tax year, OR totally and permanently disabled, OR legally blind. Married individuals who jointly own a property would still qualify for the Homestead Exemption as long as one meets the age or disability requirements.

### Example of Homestead Exemption Savings:

Tax Calculation Without Homestead:

Value of home: \$62,500 \* 4% = 2,500 (assessed)

Assessed value: 2,500 \* .18 (mills) = \$450

Tax Without Homestead \$450

Tax Calculation With Homestead:

Value of home: \$62,500 - \$50,000 = \$12,500

New Value: \$12,500 \* 4% = 500 (assessed)

Assessed value: 500 \* .18 (mills) = \$90

Tax With Homestead \$90

## What to Bring

To apply for the Homestead Exemption, the Auditor’s office will need to see a copy of the owner(s) driver’s license(s) and will request the last 4 digits of the owner(s) Social Security Numbers.

If qualifying based upon disability status, documentation from the Social Security office (such as a TPQY form), or documentation from a licensed ophthalmologist for legal blindness may also be required.

For properties held in trust, a copy of the trust should be provided to the Auditor’s office showing who the beneficiaries of that trust are.

**Important Note:** If a property is owned by multiple, unmarried parties, the Homestead Exemption may need to be prorated based upon the number of qualifying individuals. However, any property listed as heirs property will not be eligible for the Homestead Exemption due to the number of potential property owners.

