

PROPERTY TAX SAVINGS

If You Qualify For These Discounts
Applications are available at the Assessor's Office or Online
(Incomplete applications or those missing required documents will not be processed)

Legal Residence ([Reference SC Code of Laws 12-43-220](#))

If you are a resident of Greenville County and the home you own and occupy is your primary legal residence, you may be eligible to file for a special assessment ratio that will reduce your taxes. Mobile homes also qualify. An application must be filed with the Assessor before the first penalty date (generally January 15th) for taxes due.

Agricultural ([Reference SC Code of Laws 12-43-230](#))

If you owned a tract of real property in Greenville County on January 1 of the current tax year and it was used "to raise, harvest, or store crops, feed, breed or manage livestock, or to produce plants, trees, fowl, or animals useful to man..." you may qualify for a "special assessment" that will reduce your taxes. There are no residency requirements. An application must be filed with the Assessor before the first penalty date (generally January 15th) for taxes due.

Homestead Exemption ([SC Code of Laws 12-37-250](#))

The S. C. Homestead Tax Exemption Program is for homeowners who are age 65 or older, and/or totally disabled, and/or totally blind as of December 31 preceding the tax year of exemption. The program exempts up to \$50,000 of the value of the home including up to five contiguous acres of property. The homeowner must have been a legal resident of South Carolina for at least one full calendar year, prior to the exemption. Proof of age and residency, such as SC driver's license or SC identification card, is required. If you are applying due to disability or blindness, you must submit your certification indicating the original award date from the state or federal agency authorized to make the declaration. **Eligibility is based on status January 1 of the tax year.**

Assessable Transfer of Interest – Real Property Tax Exemption ([Reference SC Code of Laws 12-37-3135](#))

South Carolina law now allows a partial exemption from taxation up to 25% of an "ATI Fair Market Value" that is the result of Assessable Transfer of Interest. The exemption allowed results in a "Taxable Value" of 75% of the "ATI Fair Market Value" of the previous Fair Market Value, whichever is higher. Applications are available at the assessor's office or online. Application must be filed on or before January 30th of the year in which the exemption will be first applied. This exemption only applies to properties taxed at the six percent (6%) ratio.

Homeowner's Association Special Valuation ([Reference S C Code of Laws 12-43-227](#))

South Carolina Code of Laws prescribes the method for valuing Homeowner's Association property as well as defining a Homeowner's Association. Information must be furnished to the county assessor to determine if the organization meets the requirements of this special valuation legislation and what qualified income should be capitalized into the taxable value. Applications are available in the assessor's office or online and must be filed before the first penalty date (generally January 15th) for the prior year.

Multiple Lot Discount ([Reference S C Code of Laws 12-43-225](#))

If you owned undeveloped acreage that was subdivided into 10 or more unsold lots within a homogenous area, and the conditional or final plat was recorded with the appropriate county official on or before December 31 of the prior year, you may qualify for a discount in appraisal/assessment. Platted lots will not qualify for this discount unless the property owner files a written application with the Assessor on or before May 1 of the current tax year.

Property Tax Exemption

Newly constructed and unoccupied/unsold detached single family homes ([Reference SC Code of Laws 12-37-220\(51\)](#))

Builder/developers may apply for a property tax exemption for newly constructed, unsold, unoccupied, detached single family homes that received their certificate of occupancy after 2006. An application can be submitted to exempt the improvement (home) from taxes until it is occupied, sold, or the home reaches the sixth December 31st after receiving a certificate of occupancy. Applications are available in the assessor's office or online and must be filed no later than thirty (30) days after the certificate of occupancy is issued and no later than January 31st in subsequent eligibility years.

ADDITIONAL PROPERTY TAX EXEMPTIONS FOR INDIVIDUALS

[THE S.C. DEPARTMENT OF REVENUE](#)

33 Villa Rd Suite 401 Greenville S C
Phone 864-898-8542

VETERANS

If you are a POW, a Medal of Honor recipient or a military veteran who is totally disabled from a service-related cause, the surviving spouse of a military service member who was killed in the line of duty or totally disabled from a service-related cause, you may be qualified for exemption from property taxes on a house and up to one acre of land on which the house is located. An application should be submitted through the S.C. Department of Revenue.

LAW ENFORCEMENT

If you are a former law enforcement officer, who is permanently and totally disabled, as a result of a law enforcement service connected disability, you may qualify for exemption from property taxes. Application should be made through the S.C. Department of Revenue.

FIREFIGHTER

If you are a former firefighter, including volunteer firefighter, who is permanently and totally disabled as a result of a firefighting service connected disability you may qualify for exemption from property taxes. An application should be made through the S.C. Department of Revenue

PARAPLEGIC, HEMIPLEGIC, PARKINSON'S DISEASE, SCLEROSIS

If you are a paraplegic, a hemiplegic, or a person with similar ambulatory difficulties caused by Parkinson's Disease, Multiple Sclerosis, Amyotrophic Lateral Sclerosis or their surviving spouse, you may be qualified for exemption from property taxes on a house and up to one acre of land on which the house is located. An application should be made through the S.C. Department of Revenue.