

HOMESTEAD EXEMPTION (SECTION 12-37-220 (9))

CALL THE COUNTY AUDITOR'S OFFICE FOR QUALIFICATIONS AND TO DETERMINE IF YOU MIGHT BE ELIGIBLE.

QUALIFICATIONS:

1. AGE 65 OR OLDER OR DISABLED (REGARDLESS OF AGE) OR LEGALLY BLIND (REGARDLESS OF AGE);
- 2 S. C. RESIDENT FOR AT LEAST ONE (1) YEAR;
3. MUST OWN YOUR HOME IN FEE SIMPLE (FOR EXAMPLE: HUSBAND 65 & WIFE WHO IS YOUNGER OWN RESIDENCE TOGETHER, THE PRIMARY RESIDENCE STILL QUALIFIES FOR HOMESTEAD EXEMPTION) OR LIFE ESTATE (FOR EXAMPLE: WIFE OWNS LEGAL TITLE TO PRIMARY RESIDENCE IN HER NAME AND IS NOT 65, HUSBAND WHO IS NOT 65 BUT IS DISABLED AND HAS A LIFE INTEREST IN PRIMARY RESIDENCE, THE PRIMARY RESIDENCE STILL QUALIFIES FOR HOMESTEAD EXEMPTION);
4. THIS HOME MUST BE YOUR PRIMARY RESIDENCE.

IF YOU QUALIFY FOR THE HOMESTEAD EXEMPTION, PRIOR TO TAXES BEING COMPUTED ON YOUR HOME, FROM THE TAXABLE VALUE OF YOUR PROPERTY, \$50,000.00 (AS OF THE YEAR 2000), IS DEDUCTED, THEN THE TAX MILLAGE IS APPLIED TO DETERMINE YOUR REAL ESTATE TAXES.

FOR EXAMPLE: TAXABLE VALUE OF PRIMARY RESIDENCE \$175,000.00

	A. WITHOUT HOMESTEAD	B. WITH HOMESTEAD
TAXABLE VALUE	\$175,000.00	\$175,000.00
HOMESTEAD		-50,000.00
TAXABLE VALUE	\$175,000.00	\$125,000.00
MULTIPLIED BY 4%	7,000.00**	5,000.00**

** MILLAGE APPLIED TO THIS FIGURE TO DETERMINE TAXES OWED

SURVIVING SPOUSE BENEFIT

- THE SURVIVING SPOUSE OF A QUALIFIED OR POTENTIALLY QUALIFIED HOMESTEAD RECIPIENT MAY ALSO RECEIVE THE BENEFIT IF EITHER OF THE FOLLOWING CONDITIONS IS MET: (1.) YOU ARE AT LEAST 50 YEARS OLD, THE SURVIVING SPOUSE OF A PERSON QUALIFIED FOR THE HOMESTEAD EXEMPTION AND HAVE ACQUIRED COMPLETE FEE SIMPLE TITLE OR LIFE ESTATE TO THE PRIMARY RESIDENCE WITHIN 9 MONTHS AFTER THE DEATH OF THE DECEDENT, (2.) YOU ARE THE SURVIVING SPOUSE

TAX ASSESSMENT ON REAL ESTATE 4% VS. 6%

IN S. C. REAL ESTATE IS ASSESSED AT EITHER THE RATE OF 4% OR 6%. YOUR PRIMARY RESIDENCE IS ELIGIBLE FOR THE 4% TAX ASSESSMENT. HOWEVER IN ORDER TO QUALIFY. YOU MUST APPLY AT THE COUNTY ASSESSOR'S OFFICE. PLEASE NOTE, AGE NOR DISABILITY APPLIES. THE ONLY REQUIREMENT IS THAT THE HOME IS YOUR PRIMARY RESIDENCE AND YOU DO NOT ALREADY CLAIM OTHER REAL PROPERTY AS YOUR PRIMARY RESIDENCE IN S. C. OR ANY OTHER STATE. YOU'LL SAVE APPROXIMATELY ONE-THIRD ON YOUR REAL ESTATE TAXES IF YOU QUALIFY FOR THE 4% ASSESSMENT VERSUS THE 6% ASSESSMENT.

EXAMPLE: VALUE OF REAL PROPERTY \$175,000.00

	4% ASSESSMENT	6% ASSESSMENT
VALUE OF REAL PROPERTY	\$175,000.00	\$175,000.00
ASSESSMENT	4%	6%
ASSESSED VALUE	7,000.00	10,500.00
ASSESSED VALUE TIMES MILLAGE = TAXES OWED.		

AUTOMOBILES (SECTION 12-37-220 (27))

IN S. C. TWO PERSONAL VEHICLES OWNED OR LEASED EITHER SOLELY OR JOINTLY BY PERSONS REQUIRED TO USE WHEELCHAIRS, WHO QUALIFY FOR SPECIAL LICENSE TAGS UNDER SECTION 56-3-1910 (HANDICAP TAGS OR PLACARDS) ARE EXEMPT FROM PERSONAL PROPERTY TAXES. NOTE THAT THE LAW DOES NOT REQUIRE AN INDIVIDUAL TO BE SOLELY DEPENDANT ON USING A WHEELCHAIR. FOR EXAMPLE AN INDIVIDUAL MAY USE A WALKER OR CANE FOR SHORT DISTANCES BUT MAY NEED A WHEELCHAIR FOR LONGER DISTANCES.

HANDICAP PLACARDS (OR LICENSE PLATES) (56-3-1960)

ANY PERSON WHO IS HANDICAPPED MUST BE ALLOWED TO PARK IN METERED OR TIMED PARKING PLACES WITHOUT BEING SUBJECT TO PARKING FEES OR FINES. THE VEHICLE MUST DISPLAY A HANDICAP LICENSE PLATE (OR A HANDICAP PLACARD). APPLICATION IS ON A FORM PRESCRIBED BY THE S. C. DEPARTMENT OF TRANSPORTATION (S. C. HIGHWAY DEPARTMENT) AND EACH FORM MUST BE ACCOMPANIED BY A CERTIFICATE FROM A LICENSED PHYSICIAN THAT THE APPLICANT IS HANDICAPPED.

NOTE IN SECTION 56-3-1970 IT IS UNLAWFUL TO PARK ANY VEHICLE IN A PARKING PLACE CLEARLY DESIGNATED FOR HANDICAPPED PERSONS

UNLESS THE VEHICLE BEARS A HANDICAP LICENSE PLATE OR PLACARD. IT IS ALSO UNLAWFUL FOR ANY PERSON WHO IS NOT HANDICAPPED OR WHO IS NOT TRANSPORTING A HANDICAPPED PERSON TO EXERCISE THE PARKING PRIVILEGES GRANTED TO HANDICAPPED PERSONS PURSUANT TO SECTION 56-3-1960. IN OTHER WORDS, EVEN IF YOU ARE RUNNING `AN ERRAND FOR A` HANDICAPPED PERSON, IF THAT PERSON IS NOT IN YOUR VEHICLE OR WITH YOU, YOU CANNOT PARK IN AREAS GRANTED TO HANDICAPPED PERSONS.

SOUTH CAROLINA STATE PARKS

WEB SITE www.southcarolinaparks.com OR CALL TOLL FREE 1-888-88-PARKS (1-888-887-2757). THE STATE PARK SERVICE OFFERS THE PALMETTO PASSPORT FREE OF CHARGE TO SOUTH CAROLINA RESIDENTS WHO ARE AT LEAST 65 YEARS OF AGE, LEGALLY BLIND OR DISABLED.

SOUTH CAROLINA SERVICES INFORMATION SYSTEM

INFORMATION ON AGING AND DISABILITY SERVICES WEB SITE scsis.org PROVIDES INFORMATION ON DISABILITY AND AGING SERVICES IN S. C. SCSIS IS COMMITTED TO ENSURING THAT ALL SOUTH CAROLINIANS HAVE ACCESS TO QUALITY DISABILITY AND AGING INFORMATION. SCSIS CAN LINK YOU TO HUNDREDS OF OTHER WEB SITES, DEFINE COMMONLY USED ACRONYMS IN THE DISABILITY AND AGING FIELDS AND INFORM YOU OF UPCOMING CONFERENCES AND TRAINING..

RIGHTS OF PHYSICALLY DISABLED PERSONS S.C. CODE OF LAWS TITLE 43 CHAPTER 33

WILL, DURABLE POWER OF ATTORNEY (SC CODE OF LAWS 62-5-501), LIVING WILL (SC CODE OF LAWS TITLE 44 CHAPTER 77 "DEATH WITH DIGNITY ACT" A/K/A LIVING WILL), HEALTHCARE POWER OF ATTORNEY (SC CODE OF LAWS 62-5-504)

EVERYONE SHOULD AT THE LEAST HAVE A BASIC WILL. YOU WILL NEED TO CONSULT WITH YOUR ATTORNEY TO DETERMINE HOW BASIC OR COMPLEX IT SHOULD BE.

THE EXECUTION OF A DURABLE POWER OF ATTORNEY ALLOWS AN INDIVIDUAL TO SELECT ONE OR MORE AGENTS TO EXERCISE THE POWERS LISTED IN THE POWER OF ATTORNEY. THE DIFFERENCE BETWEEN A REGULAR POWER OF ATTORNEY AND A DURABLE POWER OF ATTORNEY IS THAT IN THE DURABLE POWER OF ATTORNEY THE AGENT MAY ACT ON THE PRINCIPAL'S BEHALF EVEN AFTER THE ONSET OF INCAPACITY WHEREAS IN THE REGULAR POWER OF ATTORNEY IT BECOMES NULL AND VOID ON THE ONSET OF INCAPACITY. THE PROBATE COURT MAY NEED TO

BECOME INVOLVED WITH THE APPOINTMENT OF A GUARDIANSHIP (S.C. CODE OF LAWS 62-5-301 ET SEQ.) AND OR THE APPOINTMENT OF A CONSERVATORSHIP (S.C. CODE OF LAWS 62-5-401 ET SEQ.) IF AN INDIVIDUAL HAS NOT EXECUTED A DURABLE POWER OF ATTORNEY.