

Application for Exemption Instructions for Organizations

Organizations who are requesting a property tax exemption must complete Form PT-401-O (Application for Exemption).

Real Property (Land, Buildings & Mobile Homes) and Personal Property (Vehicle, Furniture and Fixtures) Exemptions for Organizations

EXEMPTION SECTIONS:

Required documentation is listed for each exemption.

A(2) - Schools, colleges, other institutions of learning, charitable institutions in the nature of hospitals

Provide copies of the following: Recorded deed, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation and bylaws.

A(3) - Churches, parsonages, burying grounds and public libraries

Provide copies of the following: Recorded deed, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, Articles of Incorporation and bylaws if applicable.

A(4) - Charitable trusts and foundations

Provide copies of the following: Recorded deed, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, documents creating the trust or foundation or other documents indicating operating rules/procedures of the trust and foundation.

A(11) - Public Benefit corporations

Established by a county or municipality used exclusively for economic development purposes. *Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws, vehicle(s) registration card, bill of sale or title, and copy of ordinance that established the corporation.*

B(4) - Nonprofit corporation created for providing water supply or sewage disposal, or a combination of such services

Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws and copy of vehicle(s) registration card, bill of sale or title.

B(5) - American Legion, Veterans of Foreign Wars, DAV, Fleet Reserve Association, Marine Corps League or similar Veterans Organization

Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws and copy of vehicle(s) registration card, bill of sale or title.

B(6) - Young Women's Christian Association, Young Men's Christian Association or Salvation Army

Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws and copy of vehicle(s) registration card, bill of sale or title.

B(7) - Boy Scouts of America and Girl Scouts of America

Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws and copy of vehicle(s) registration card, bill of sale or title.

B(8) - South Carolina Association of Future Farmers of America

Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws and copy of vehicle(s) registration card, bill of sale or title.

B(11)(a) - Nonprofit housing corporations

Devoted exclusively to providing below cost housing for the aged or handicapped persons as authorized by Section 202 of the Housing Act of 1959 and regulated in part by 24 CFR Part 885. *Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws and copy of vehicle(s) registration card, bill of sale or title and HUD documentation that property qualifies within the above stated statute.*

B(11)(b) - Nonprofit housing corporations

Devoted exclusively to providing below cost supportive housing for elderly persons or households authorized by Section 202 of the Housing Act of 1959 as amended under Section 801 of the National Affordable Housing Act of 1990 and regulated in part by 24 CFR Part 889. *Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws and copy of vehicle(s) registration card, bill of sale or title and HUD documentation that property qualifies within the above stated statute.*

B(11)(c) - Nonprofit housing corporations

Devoted exclusively to providing below cost housing for persons with disabilities authorized by Section 811 of the National Affordable Housing Act of 1990 and regulated in part by 24 CFR Part 890. *Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws and copy of vehicle(s) registration card, bill of sale or title and HUD documentation that property qualifies within the above stated statute.*

B(11)(d) - Nonprofit housing corporations

Devoted exclusively to provide below cost housing for persons with disabilities authorized by Section 515 of Title V of the Housing Act of 1949. *Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws and copy of vehicle(s) registration card, bill of sale or title and HUD documentation that property qualifies within the above stated statute.*

B(11)(e) - Nonprofit housing corporation or solely owned instrumentalities of these corporations

Devoted to providing housing to low or very low income residents. This corporation must satisfy the safe harbor provisions of Revenue Procedure 96-32 issued by IRS. *Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws and copy of vehicle(s) registration card, bill of sale or title and proof that corporation meets safe harbor provisions of IRS Revenue Procedure 96-32.*

B(12) - Fraternal society, corporation or association

Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws and copy of vehicle(s) registration card, bill of sale or title.

B(16)(a) - Religious, charitable, eleemosynary, educational, or literary society, corporation or other association

Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws and copy of vehicle(s) registration card, bill of sale or title.

B(16)(b) - Religious, charitable, eleemosynary, educational, or literary society, corporation or other association

When property is acquired for building or renovating residential structures on it for not-for-profit sale to economically disadvantaged persons. Exemption may not exceed fifty acres per county within the State. *Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws and copy of vehicle(s) registration card, bill of sale or title.*

B(16)(c) - Donated or purchased property held for future use

When property is acquired for building or renovating residential structures on it for not-for-profit sale to economically disadvantaged persons. Exemption may not exceed fifty acres per county within the State. *Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws and copy of vehicle(s) registration card, bill of sale or title.*

B(18) - Real Property leased on a nonprofit basis to a state agency, county, municipality or other political subdivision

Provide copies of the following: Recorded deed and lease agreement.

B(19) - Volunteer Fire Departments and Rescue Squads

Provide copies of the following: Recorded deed, vehicle(s) registration card, bill of sale or title, and if leased, a copy of lease agreement.

B(20) - Nonprofit museums

Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws and copy of vehicle(s) registration card, bill of sale or title.

B(21) - South Carolina Public Service Authority for the generation or transmission of electric power

Provide copies of the following: Lease agreement, recorded deed and vehicle(s) registration card, bill of sale or title.

B(22) - Community owned recreation facilities

Open to general public and operated on a nonprofit basis. *Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws, vehicle(s) registration card, and bill of sale or title.*

B(24) - Nonprofit or eleemosynary community theater companies, symphony orchestras, county and community arts councils and commissions

Used exclusively for the promotion of the arts. *Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws, vehicle(s) registration card, and bill of sale or title.*

B(25) - Personal property loaned or leased on a nonprofit basis

To a state agency, county, municipality or other political subdivision. *Provide copies of the following: Title and or bill of sale to personal property, lease agreement.*

B(28) - Carnival equipment

Owned, leased, or used by a foreign corporation or other nonresident of this State. *Provide copies of the following: Title and or bill of sale to personal property, lease agreement.*

B(31) - Churches

Property which extends beyond the buildings and premises actually occupied by the churches. *Provide copies of the following: Recorded deed, IRS Determination Letter, Articles of Incorporation, bylaws.*

B(36) - Land subject to perpetual easement

Donated to this State under South Carolina Scenic Rivers Act. *Provide copies of the following: Easement agreement and recorded deed showing easement.*

B(42) - Property held by charitable trusts and foundations

Held for historic preservation of forts and battlegrounds which extends beyond the buildings and premises actually occupied. *Provide copies of the following: Recorded deed, vehicle(s) registration card, bill of sale or title, IRS Determination Letter, documents creating trust or foundation.*