



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**PROPERTY TAX EXEMPTION
APPLICATION FOR ORGANIZATIONS**

Save time and paper by applying for Property Tax Exemptions on MyDORWAY! Visit **MyDORWAY.dor.sc.gov** to get started.

Exemption year requested: _____ Exemption section requested (see instructions): _____

Applicant's name: _____

Applicant's FEIN or SSN: _____ Applicant's phone number: _____

Applicant's mailing address: _____
Street address

_____ City _____ State _____ ZIP

Check if this is a new address

Check if this is an application for a **charter school**

Complete only the applicable sections and sign in Part 4 below.

Part 1 - Real Property

Separate applications must be filed for each parcel of real property. See instructions for required documentation.

1. Date real property was acquired: _____ 2. County where property is located: _____
MM-DD-YYYY

3. Physical address of property: _____
Street address

_____ City _____ State _____ ZIP

4. Check all exemptions you are applying for:

Land and Building Land Building Mobile Home

5. Fill out all applicable information:

If you are applying for multiple parcels, each will require a separate application.

Tax map number: _____ Mobile home tax map number: _____

Number of acres: _____ Mobile home permit number: _____

Building count: _____ Deed book/page number: _____

6. Explain the use of the property, land, and buildings: _____

7. Do any other individuals, associations, or corporations occupy or use any part of this property? Yes No

If yes, explain the circumstances: _____

INSTRUCTIONS

MyDORWAY is the fastest, easiest way to apply for Property Tax Exemptions. If you apply for a Property Tax Exemption on MyDORWAY, you do **not** need to submit a paper copy of the PT-401-O.

If you've never created a MyDORWAY account, visit dor.sc.gov/MyDORWAY-signup. You'll need the following information to get started.

- Your FEIN, SSN, or South Carolina ID (SID)
- One of the following:
 - Last Payment Amount
 - Last Refund Amount
 - Line 1 from the Last Return
 - Letter ID - Displayed on all SCDOR correspondence

Once you've created a MyDORWAY account and logged in, click the **More** tab, then select **Request Property Exemption**, located under the **Other** section.

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

Claims for refund must be received within two years from the date taxes were paid. You must include paid tax receipts.

Real Estate Taxation is a year in arrears, meaning to be exempt for the current year, you must be the owner of record and your effective date of disability must be on or before December 31 of the previous year.

All organizations applying for an exemption are required to provide copies of the following:

- Recorded deed
- IRS exempt Determination Letter, if applicable
- Stamped South Carolina Articles of Incorporation and bylaws, if applicable
- One of the following:
 - South Carolina vehicle registration card
 - South Carolina bill of sale
 - South Carolina issued title
- If the property is a mobile home, one of the following:
 - Title
 - Bond for title
 - Bill of sale

Exemption Sections:

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

If this application is for a **charter school**, you must also provide copies of the following:

- Fully executed lease agreement
- The school's charter

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

A(4) - Charitable trusts and foundations should also provide copies of the following:

- Documents creating the trust or foundation, or other documents indicating operating rules or procedures of the trust or foundation

A(11) - Public Benefit corporations should also provide copies of the following:

- Ordinance that established the corporation

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

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

B(6) - Young Women's Christian Association, Young Men's Christian Association or Salvation Army should also provide copies of the following:

- Lease agreement, if leased

B(7) - Boy Scouts of America and Girl Scouts of America should also provide copies of the following:

- Lease agreement, if leased

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

B(11)(a) - Nonprofit housing corporations

Devoted exclusively to providing below-cost housing for aged or handicapped persons as authorized by Section 202 of the Housing Act of 1959 and regulated in part by 24 CFR Part 885. Should also provide copies of the following:

- HUD documentation showing 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. Should also provide copies of the following:

- HUD documentation showing 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. Should also provide copies of the following:

- HUD documentation showing 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. Should also provide copies of the following:

- HUD documentation that property qualifies within the above stated statute

B(11)(e) - Nonprofit housing corporation or solely owned instrumentalities of these corporations should also provide copies of the following:

- Proof that corporation meets safe harbor provisions of IRS Revenue Procedure 96-32. See the Legislative details at the end of this document.

B(12) - Fraternal society, corporation, or association**B(16)(a) - Religious, charitable, eleemosynary, educational, or literary society, corporation or other association****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.

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

Donated or purchased property held for future use.

B(18) - Real Property leased on a nonprofit basis to a state agency, county, municipality or other political subdivision should also provide copies of the following:

- Lease agreement, if leased

B(19) - Volunteer Fire Departments and Rescue Squads should also provide copies of the following:

- Lease agreement, if leased

B(20) - Nonprofit museums

B(21) - South Carolina Public Service Authority for the generation or transmission of electric power should also provide copies of the following:

- Lease agreement, if leased

B(22) - Community owned recreation facilities**B(24) - Nonprofit or eleemosynary community theater companies, symphony orchestras, county and community arts councils and commissions**

B(25) - Personal property loaned or leased on a nonprofit basis should also provide copies of the following:

- Lease agreement, if leased

B(28) - Carnival equipment should also provide copies of the following:

- Lease agreement, if leased

B(31) - Churches

B(36) - Land subject to perpetual easement should also provide copies of the following:

- Easement agreement

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

IRS Revenue Procedure 96-32

The following pertains to Exemption B(11)(e)

For purposes of this subitem, property of nonprofit housing corporations or instrumentalities of these corporations includes all leasehold interests in and improvements to property owned by an entity that provides housing accommodations to persons of low or very low income, and in which a wholly owned affiliate or wholly owned instrumentality of a nonprofit housing corporation is the general partner, managing member, or the equivalent. However, the exemption allowed by this subitem only applies if the property of nonprofit housing corporations or instrumentalities of these corporations satisfies the safe harbor provisions of Revenue Procedure 96-32 issued by the Internal Revenue Service.

For the applicant and owner of the property we will need the following:

- A completed exemption application (form PT-401-O)
- A copy of the recorded deed
- A copy of the partnership agreement
- An organizational structure chart
- A copy of Stamped SC Articles of Organization
- Rent rolls and/or recorded restrictive covenants with South Carolina State Housing
 - If applicable, a copy of the most recent compliance certificate from SC State Housing

For the wholly owned affiliate of the nonprofit housing corporation we will need the following:

- A copy of the operating agreement between the LLC and sole member
- A copy of the stamped SC article of Incorporation

For the nonprofit housing corporation we will need a copy of the following:

- IRS exempt determination letter
- By laws
- Stamped copy of the SC articles of incorporation