



*The Protection and Advocacy System for South Carolina*

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## **FACT SHEET**

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### **TAX AND SPECIAL BENEFITS FOR PEOPLE WITH DISABILITIES IN SOUTH CAROLINA**

South Carolina has special tax and other benefits for people with disabilities. Some laws apply only to specific types of disabilities. To qualify, a person needs to submit an application and proof of disability to the correct government office.

#### **PROPERTY TAXES ON HOUSING**

1. The dwelling house and one acre of land owned and used by a person who is paraplegic or hemiplegic (paralysis of lower body or on one side) is totally exempt from state and local property taxes. A person with Parkinson's Disease, Multiple Sclerosis, or Amyotrophic Lateral Sclerosis-ALS (Lou Gehrig's Disease) is also allowed this exemption if it causes the same ambulatory (walking) difficulties as a person with paraplegia or hemiplegia. The property may be owned jointly with a spouse. SC Code Ann. Section 12-37-220(B)(2)(a)

2. The dwelling house and the lot where it is located if owned and used by a veteran of the US armed forces, law enforcement officer or firefighter and who is 100% permanently and totally disabled due to service-connected disability, is totally exempt from state and local property taxes. The property may be owned jointly with a spouse. Under some conditions this benefit also applies to the person's surviving spouse. SC Code Ann. Section 12-37-220 (B)(1)(e)

3. The dwelling house owned and used by a person who is totally and permanently disabled (as determined by a state or federal agency) OR a person who is blind is exempt from taxes on the first \$50,000 in value of the house. This exemption also applies to anyone age 65 or over. A person who has not yet been determined disabled by any other agency may apply to the SC Department of Vocational Rehabilitation for a determination. The property may be owned jointly with a spouse. SC Code Ann. Sections 12-37-220 (A)(9) and 12-37-250(A)(1)(i)-(iii).

NOTE: The SC Department of Revenue makes all decisions about exemptions for property tax on housing. The application form is at: <https://dor.sc.gov/tax/exempt-property>. When completed, the form may be mailed, or sent by fax or e-mail to the SC Department of Revenue. The form may also be submitted in person to a Taxpayer Assistance Office. For locations, see <https://dor.sc.gov/contact/in-person>. You may also ask for help from your county Auditor's Office.

### **PROPERTY TAX ON VEHICLES**

1. Up to two personal motor vehicles are exempt from property tax if owned or leased by person who uses a wheelchair and who qualifies for disability license plates. The vehicles may be owned solely or jointly. SC Code Ann. Section 12-37-220 (B)(27) and 56-3-1910 (A)

2. One personal motor vehicle owned or leased by guardian of a child who is blind or uses a wheelchair is exempt from property tax if the vehicle is used to transport the child. SC Code Ann. Section 12-37-220 (B)(37)

3. Up to two private passenger vehicles owned or leased by a disabled veteran who has special license tags or a certificate showing total and permanent disability is exempt from property tax. The exemption extends for one vehicle owned by a surviving spouse. SC Code Ann. Section 12-37-220 (B)(3)

NOTE: The SC Department of Revenue makes all decisions about exemptions for property tax on motor vehicles. The application form is at: <https://dor.sc.gov/tax/exempt-property>. When completed, the form may be mailed, or sent by fax or e-mail to the SC Department of Revenue. The form may also be submitted in person to a Taxpayer Assistance Office. For locations, see <https://dor.sc.gov/contact/in-person>

### **VEHICLE REGISTRATION FEE**

People with disabilities are allowed to pay \$36 instead of full license fee when registering passenger vehicles for license plates. This special rate covers sedans

and SUVs but does not cover pick up or other trucks. The law covers only individuals who have disabilities that: (1) impair the ability to walk or require use of a wheelchair braces, walkers, or crutches; (2) involve loss of use of one or both legs; (3) involve lung disease requiring a respirator while walking; or (4) involve mobility impairment. It also covers people considered totally and permanently disabled by the federal Social Security Administration or Veterans Affairs Department. This same law applies to all persons age 65 or over. SC Code Ann. Sections 56-3-620; 56-3-1950; and 56-3-1910.

## **FREE PARKING**

A person with a disability may park a vehicle in a metered or timed parking place in a city without paying fees. This covers both metered parking on city streets and spaces in parking lots and garages owned/operated by local governments. Parking lots and garages operated by state government agencies may also provide free parking for people with disabilities.

The law also allows parking in places where signs limit the length of time parking is allowed, such as 2-hour limit. However, the law does NOT allow a person with a disability to park where ALL vehicles are barred from parking (such as a sign for "NO parking between 4 p.m. and 6 p.m.")

To qualify, the person's vehicle must have a disability license plate or display a disability placard hanging from the rearview mirror (or on the driver's side dashboard if it cannot be hung). SC Code Ann. Sections 56-3-1950, 1960, and 1965.

Veterans with a disability do not have to pay city parking meter fees if their vehicles have a "disabled veteran" license plate. SC Code Ann. Section 56-5-2585. To get this plate you need documentation from the U.S., regional, or county Veterans Affairs certifying that you are a wartime disabled veteran who: 1) is entitled to compensation for the loss of use of one or both legs or arms, or 2) has a permanent impairment of vision in both eyes to a degree as to constitute virtual blindness and is entitled to a special monthly statutory award by reason thereof, or 3) is a SC veteran classified as totally and permanently disabled due to service-connected disabilities as determined from the medical records on file with the U.S. or county Department of Veterans Affairs.

HOWEVER, if you want to park in spaces reserved for individuals with disabilities, SC DMV requires you also provide a physician's statement that your disability would qualify you for the standard SC Disabled License Plate or Placard. Then your "disabled veteran" plate will be issued showing a wheel chair symbol as the

international disability symbol. For further information see:  
<http://www.scdmvonline.com/Vehicle-Owners/License-Plates/Plate-Gallery>

### **REDUCED ADMISSION FEES AT STATE PARKS**

South Carolina residents who are disabled or blind or over age 65 may enter state parks and use campsites AT REDUCED RATES (at least 35% off regular rates). SC Code Ann. Sections 51-3-60 and 51-3-65. The annual SC State Park Passports allowing admission to parks is available at half price: <http://www.southcarolinaparks.com/park-passport/default.aspx> and Frequently Asked Questions. For a listing of SC's 47state parks go to: [http://www.southcarolinaparks.com/park-finder/park\\_locator.aspx](http://www.southcarolinaparks.com/park-finder/park_locator.aspx)

For this law, "disabled" means unable to perform "substantial gainful employment" due to a medical impairment, which has lasted or is expected to last at least 12 months. This is essentially the test for Social Security disability benefits (SSDI) or Supplemental Security Income (SSI). Individuals receiving SSDI or SSI qualify. The law also covers a veteran of military service classified by the Department of Veterans Affairs as permanently and totally disabled.

### **FISHING AND HUNTING LICENSES--NO FEE**

Persons who are "disabled" and receiving benefits from designated agencies may obtain South Carolina hunting and fishing licenses at no cost.

The Department of Natural Resources recognizes disability determinations made by the federal Social Security Administration, federal civil service, Veterans Affairs Department, Railroad Retirement Board, Medicaid, and the SC State Retirement System. SC Code Ann. Section 50-9-525

Before qualifying, an individual must have been a South Carolina resident for a year. SC Code Ann. Section 50-9-30 (A)(3)

The no cost licenses are available only through the Columbia office of the Department of Natural Resources. The application form is at: <http://dnr.sc.gov/regsg/pdf/disabilitylicense.pdf>

These free licenses must be renewed every three years. Recertification of the disability is required for renewal. However, individuals with quadriplegia or paraplegia who are certified totally disabled are issued a lifetime licenses.

## **VEHICLE PERMIT IN WILDLIFE AREAS**

Individuals with permanent physical disabilities may use special parts of SC Wildlife Management Areas (WMAs) for hunting, fishing, wildlife watching, photography, and education. The Mobility Impaired Vehicle Permit program allows the permit holder and an assistant to drive a vehicle on roads not normally open to the public. An application form and a physician's certificate must be completed and submitted to the SC Department of Natural Resources.

Additional information is available at:

<http://www.dnr.sc.gov/admin/ada/MobilityImpairedCertification.pdf>

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This fact sheet is not intended to be legal advice. The information was based on the law at the time it was written. As the law may change, please contact P&A for updates.

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