



To qualify for the Homestead Exemption, statements 1, 2, and 3 must be true:

1. You hold complete fee simple title to your primary legal residence, life estate to your primary legal residence, **or** you are the beneficiary of a trust that holds title to your primary legal residence.
2. As of December 31, preceding the tax year of the exemption, you have resided in South Carolina as your permanent home and legal residence for a full calendar year.
3. As of December 31, preceding the tax year of the exemption, you **must be one of the following**:
  - A. at least 65 years of age, or
  - B. declared totally and permanently disabled by a state or federal agency having the authority to make such a declaration or
  - C. legally blind as certified by a licensed ophthalmologist.