



## Property Tax Refunds

In certain situations you may be due a property tax refund. The information below gives you the procedures to follow for obtaining a refund.

**\*\*Note: There must be time remaining on the tag in order to be due a refund. If the tag has expired or is up for renewal during the same month, no refund will be issued.**

**\*\*Any letter provided by a Dealer will have to be on a company letterhead and have a business card of the contact person at the dealer.**

## Tag Return for Sold or Traded Vehicle

The two items needed are:

A copy of any ONE of the following:

- Bill of Sale or copy of Trade in Agreement
- Front and back of title (Signed over to new owner)

**AND**

The original 5051 Form from South Carolina Department of Motor Vehicles received when taxpayer returns tag.

## Tag Return for Property Tax Refund for a Wrecked Vehicle

The two items needed are:

- A statement from the Insurance Company on their letterhead stating the date of the accident, the Vehicle Identification Number (Sometimes known as the 'VIN'), **and** year, and make of vehicle and the date the insurance company purchased the salvage.

**AND**

- The original 5051 Form from South Carolina Department of Motor Vehicles received when taxpayer returns tag.

## **Tag Return for Property Tax Refund for a Repossessed Vehicle**

The two items needed are:

A statement from the repo company printed on the company's *letterhead* stating the following three things:

- Date of repossession
- Vehicle Identification Number (the VIN number) and year and make of vehicle.
- Date of sale or private auction

AND

- The original 5051 Form from South Carolina Department of Motor Vehicles received when taxpayer returns tag.

## **Tag Return for Property Tax Refund on Lease Vehicle**

The two items needed are:

- The original 5051 Form from South Carolina Department of Motor Vehicles received when taxpayer returns tag.

**AND Any ONE of the following:**

- Transfer of Lease Obligations form or Bill of Sale from Leasing Company.
- A statement from Dealer or Leasing Company on their letterhead stating all three of the following:
  - The date the vehicle was returned
  - The Vehicle Identification Number (Sometimes known as the 'VIN') with the year and make or vehicle.
  - A statement of release from the Leasing Agent (Stating the lease agreement was satisfied)
- A copy of the Trade In Agreement

## To Apply for a Tax Refund Due to Moving Out-of-State

**Note: Taxpayers can apply for tax refunds by mail.**

The two items needed are:

- Copy of the out-of-state registration
- The original 5051 Form from South Carolina Department of Motor Vehicles received when taxpayer returns tag.

**Please mail to: Lancaster County Auditor Post Office Box 2016 Lancaster, SC 29720**

**\*\*Note: Address to RETURN tags TO the South Carolina Department of Motor Vehicles is:**

**Mailing Address: Post Office Box 1498 Blythewood, S.C. 29016**

**S.C. Code Ann. § 12-37-2725.** Cancellation of license plate and registration certificate upon transfer of vehicle title or upon owner of vehicle becoming legal resident of another state and registers vehicle in that state; refund or credit for property taxes paid by transferor.

When the title to a licensed vehicle is transferred, or the owner of the vehicle becomes a legal resident of another state and registers the vehicle in the new state of residence, the license plate and registration certificate may be returned for cancellation. The license plate and registration certificate must be delivered to the Department of Motor Vehicles. A request for cancellation must be made in writing to the auditor upon forms approved by the Department of Motor Vehicles. The auditor, upon receipt of the Form 5051 and the request for cancellation, shall order and the treasurer shall issue a credit or refund of property taxes paid by the transferor on the vehicle. The amount of the refund or credit is that proportion of the tax paid that is equal to that proportion of the complete months remaining in that tax year. The auditor, within five days thereafter, shall deliver the request for cancellation to the Department of Motor Vehicles. Upon receipt, the Department of Motor Vehicles shall cancel the license plate and registration certificate and may not reissue the same.

**Attorney General's Opinion:** Other evidence, such as presentation of a retained copy of the Certificate of Title showing the required signature of transfer, in the absence of fraud or collusion, is compelling evidence that title has transferred to another party. Other evidence may be establish reasonable means to determine that that the vehicle has in fact been transferred to a subsequent owner. 1994 Op Atty Gen, No. 94-65, p. 141 (October 28, 1994) 1994 WL 649314.