



York County Government
Office of the Assessor

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REPORT RESIDENT EXEMPTION FRAUD

Resident based property tax exemption (4%) fraud is a serious issue that affects every taxpayer in York County. The Legal Residence based exemption was created as a benefit for homeowners who live in York County, South Carolina and make it their permanent and legal residence. When someone is receiving an exemption to which he or she is not entitled, law-abiding property owners must make up the difference in lost tax revenue by paying higher taxes.

If you know of anyone who is claiming the legal residence (4%) exemption on a property that he or she is not primarily residing in, and the property is rented, vacant, or used for commercial purposes, we urge you to make a report to our office by email; assessor@yorkcountygov.com or by calling 803.684.8526. In the interest of expediency, it is extremely helpful and time saving to an investigation if we speak to you personally, but in the end **you may remain anonymous if you prefer by not providing your name or contact information.**

Residence Exemption Fraud is subject to a penalty of 100% of the tax amount paid at 4% AND 100% of the tax amount at 6%. Penalties for Residence Exemption Fraud may apply to multiple tax years.