

# how to apply for a PROPERTY TAX EXEMPTION

*Qualification for Property Tax Exemptions is based on SC Code Section 12-37-220*

## 1. Complete your Application for Exemption

Individuals use the PT-401I and Organizations use the PT-401O

## 2. Submit your Application & Required Documents (listed in the form instructions) via email, fax, or mail to the SCDOR

*\*Mailed applications take the **longest** to process.\**

## What's Next?

After we process your application, it will fall into one of these categories:

### Approvals

If your application is **approved**, you will be issued a **Property Tax Approval Letter (PT-461)**.

Copies will also be sent to county auditors and assessors.

### Pending


If your application requires additional information, you will receive a PT-457 letter.

You will have 30 days from the issuance of the letter to provide requested info via fax, email or mail before the application is denied.

### Denials

If you are not eligible for the exemption, you will receive a **Denial Letter (PT-456)**, and you will have 90 days to appeal the decision.

A **Protesting Property Tax Denials (PT-437)** will be enclosed with that letter.

Ready to start your application?  
Find forms at [dor.sc.gov/exempt-property](http://dor.sc.gov/exempt-property) 

### Need Help? Contact us:

Exempt Property: 803-898-5700

Fax: 803-896-0151

[Property.Exemptions@dor.sc.gov](mailto:Property.Exemptions@dor.sc.gov)

SOUTH CAROLINA



DEPARTMENT OF REVENUE