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

Need Help? Contact us:
Exempt Property: 803-898-5700
Fax: 803-896-0151
Property.Exemptions@dor.sc.gov

SOUTH CAROLINA
DEPARTMENT OF REVENUE