

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: 803-898-5020

Property.Exemptions@dor.sc.gov

SOUTH CAROLINA



DEPARTMENT OF REVENUE