



OFFICE OF THE COUNTY ASSESSOR

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6% ATI Real Property Tax Exemption Application

The South Carolina Code of Laws Section 12-37-3135 allows for a partial exemption from taxation up to 25% of an “ATI fair market value” on properties that are assessed at a 6% ratio.

This exemption may apply to properties that:

Are taxed at a 6% assessment for the year in which the exemption is granted

AND

Have experienced a value increase due to an Assessable Transfer of Interest

AND

The property owner or their agent applies before January 31st of the year in which the exemption is first granted.

Map Number: _____ Tax Year: _____

Property Location Address: _____

Owner of Property: _____

Deed Book and Page of Transfer: _____

Certification and Signature:

Under the provisions of Section 12-37-3135, I am hereby notifying the Cherokee County Assessor that, the property listed above will be subject to the 6% assessment ratio pursuant to Section 12-43-220(e). I understand that if at anytime the property is re-classified to something other than a 6% assessment ratio this exemption will be removed for the current tax year.

Owner Information

Owner Name (Print): _____

Owner Signature: _____

Contact Number: _____

Email: _____

Date: _____

Agent Information

Agent Name (Print): _____

Agent Signature: _____

Contact Number: _____

Email: _____

Date: _____