



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 31<sup>st</sup> 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** (If applying on behalf of the owner)

Agent Name (Print): \_\_\_\_\_

Agent Signature: \_\_\_\_\_

Contact Number: \_\_\_\_\_

Email: \_\_\_\_\_

Date: \_\_\_\_\_