

**Real Property Assessed at 6%  
Tax Exemption  
(Only for properties not approved for Legal Residence)**

GREENWOOD COUNTY ASSESSOR OFFICE  
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South Carolina law now allows a partial exemption from taxation, if it is determined the property is eligible, of up to 25% of an “ATI fair market value” that is the result of an Assessable Transfer of Interest. The exemption allowed results in a “taxable value” of 75% of the “ATI fair market value” or the previous fair market value, whichever is higher. Properties approved for Legal Residence will not qualify for this exemption.

**ELIGIBILITY:**

**This exemption may apply to properties that:**

Are taxed at a 6% assessment at the time of the transfer for the year in which the exemption is granted.

**And –**

Have experienced a value increase due to an Assessable Transfer of Interest for tax years 2011 forward.

**And -**

This exemption only applies if the property owner or their agent applies on or before January 30<sup>th</sup> of the year following the transfer of property by deed (or by title if a mobile home).

**CERTIFICATION and SIGNATURE:**

I understand that if at any time the property is re-classified to something other than a 6% classification this exemption is removed and does not apply. Should the property become exempt for other reasons or re-classified to 4% in subsequent years, the exemption cannot be re-claimed unless there is another Assessable Transfer.

**(MUST BE INITIALED)**

Classification at time of sale: \_\_\_\_\_6%\_\_\_\_\_ Exemption, If approved, is for Tax Year: 2013

OWNER INFORMATION: (PRINT)

PROPERTY INFORMATION: (PRINT)

Owner name: \_\_\_\_\_

Tax Map Number \_\_\_\_\_

Mailing address \_\_\_\_\_

Property address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Phone: (Area code) \_\_\_\_\_ Number \_\_\_\_\_

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Signature of Owner)

**MUST BE SIGNED**

-----FOR ASSESSORS OFFICE USE ONLY-----

ATI Fair Market Value \_\_\_\_\_ Approved \_\_\_\_\_ (initials & date)

Exemption -25% \_\_\_\_\_ Denied \_\_\_\_\_ (initials & date)

Exemption Value \_\_\_\_\_

Current Fair Market Value \_\_\_\_\_ Taxable Value \_\_\_\_\_

Date application mailed \_\_\_\_\_