



Laurens County Assessor's Office

G.W. Dailey II, Assessor
100 Hillcrest Square Suite D | PO Box 727
Laurens, South Carolina 29360-0445
Office: (864) 984-6546, option 5
<http://laurenscounty.us/assessor>

ATI Fair Market Value Exemption Application

South Carolina law allows a partial exemption from taxation 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. **Note:** There is an application deadline. Applications must be received before January 31st of the tax year for which eligibility is first claimed.

Property Information:

Assessment Ratio (4% or 6%): _____ Tax Year: _____ Tax Map Number: _____

Property's Physical Location: _____

City: _____ State: _____ Zip: _____

Owner Information:

Owner's Name: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Certification:

The above-referenced property was purchased on _____. Per this application, I am requesting the ATI fair market value exemption as provided in Section 12-37-3135 of the South Carolina Code of Law. I understand that if at any time the property is reclassified to something other than a 6% classification, this exemption is removed and does not apply. Should the property be reclassified to 6% in subsequent years, the exemption cannot be re-claimed, unless there is another Assessable Transfer of Interest.

Signature of Property Owner

Date

Please return this application to:
Laurens County Assessor's Office
PO Box 727
Laurens SC 29360