



ASSESSABLE TRANSFER OF INTEREST 25% EXEMPTION FORM FOR 6% CONVEYANCES



The exemption allowed by Title 12-37-3135 applies at the time the "ATI FMV" first applies, the year after the "ATI" conveyance.

PICKENS COUNTY ASSESSOR
222 MCDANIEL AVE., B-8
PICKENS, SC 29671

Office Hours:
Mon.- Fri. 8:00 AM to 5:00
PMPhone:864-898-5872

assessorhelpdesk@pickenscountysc.gov

South Carolina law allows a partial exemption from taxation of up to 25% of an "ATI Fair Market Value" that is a result of an Assessable Transfer of Interest that occurred on or after January 1, 2011.

ELIGIBILITY:

This exemption may apply to properties that:

Are assessed at 6% and remain at 6% for the year in which the exemption is granted.

And -

The market value increased due to an Assessable Transfer of Interest for tax years 2011 forward.

And -

The property owner or authorized agent files application with the County Assessor on or before January 30 of the tax year in which the exemption is first applied.

Applications must be postmarked or filed with the Assessor's Office by 5pm on January 30, 2025.

Note: If the assessment ratio subsequently changes from 6% to 4%, this exemption is lost.

Please call **864-898-5872** with any questions or comments.

Tax Year	Form filed by: Owner Agent	A form that is missing a signature, date, specific account number, required "Agent Form," or is untimely filed, will not be processed.	Account Number
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Owner Information	All filed forms are stamped received, dated, and scanned by the Assessor's Office. Owners are provided a stamped copy for proof of filing. (Please provide your e-mail address.)
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OWNERSHIP	Owner Name(s)	
	Name of person acting for LLC, corporation, partnership, trust, or other entity	If agent for an LLC, corporation, or business, Agent Form is required.
	Daytime Telephone No. (8:00 am - 5:00 pm)	E-mail Address

PART B	If you answer "No" to any question in PART B, the property will not qualify for an exemption this year.
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QUALIFICATION	Yes No	Did you own this property before January 1, 2025? (If " No ", do not submit this application for the current year.)
	Yes No	Was this property classified at the 6% tax rate prior to and after the ATI conveyance?
	Yes No	Is this application being filed or postmarked on or before January 30, 2025?

PART C	I understand that if at any time the property is re-classified other than a 6% classification this exemption must be removed. Should the property be reclassified to 6% in subsequent years, the exemption cannot be reclaimed unless there is another Assessable Transfer of Interest. I understand that an agent can not assume the fiduciary and other legal responsibilities, including the filing of an appeal, without proper documentation signed by the account owner.
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SIGNATURE DATE	Sign Here	Date Signed:
	Signed by: (Please check one) Owner Agent	
	Print Name	

OFFICE USE ONLY	(A) ATI Fair Market Value	Less (-) 25% Exemption	(B) Exemption Value (Must be > CFMV)	(C) Prev. Yr.- Uncapped CFMV	Taxable Value = (Higher#) B or C Unless (A) < C, then (A)	Example #
		-25%				