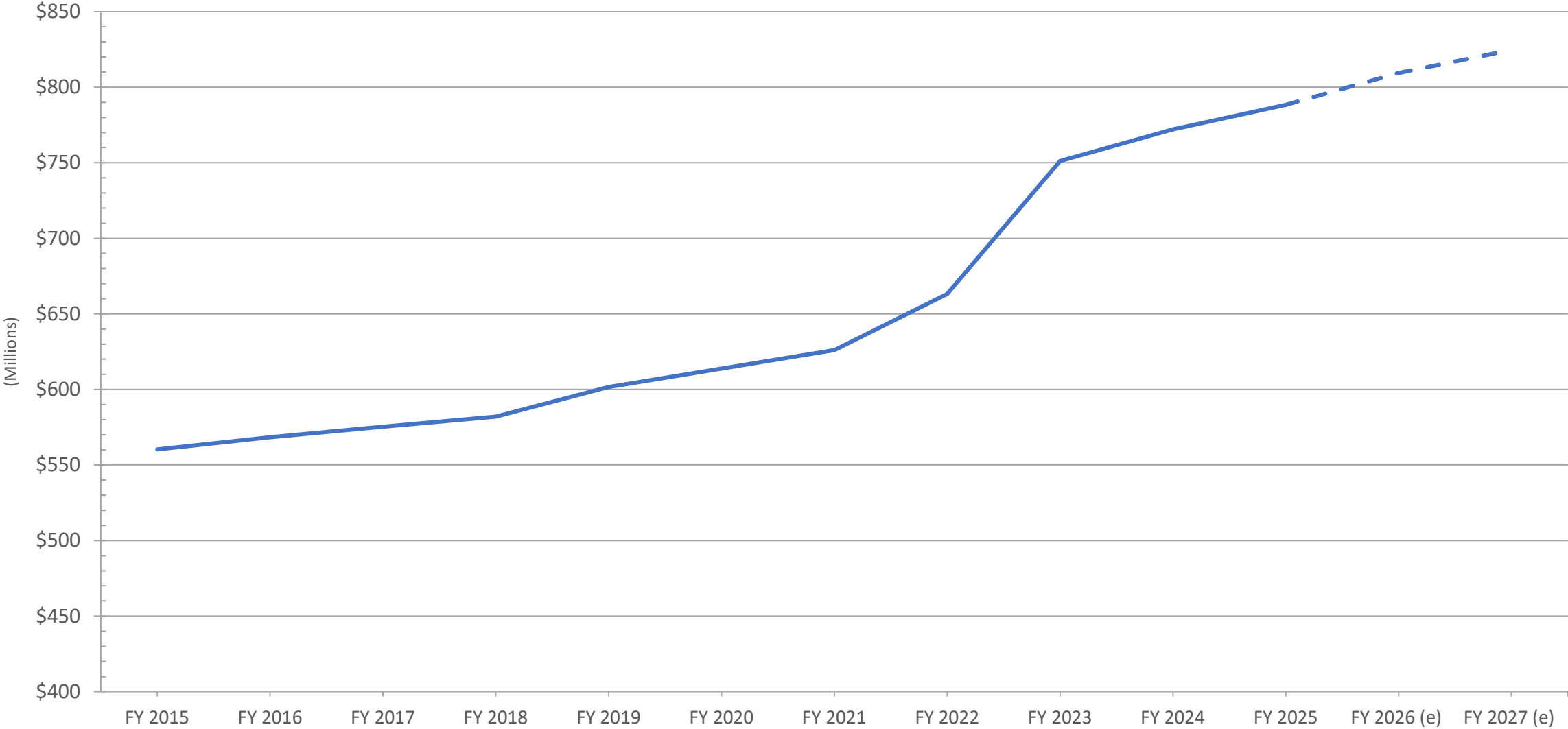


# TRUST FUND FOR PROPERTY TAX RELIEF

Residential Exemption (Tier I), Homestead Exemption (Tier II), Manufacturer's Depreciation,  
Manufacturer's Exemption\*, and Merchants Inventory Reimbursements



\*The Manufacturer's Exemption of 42.8571 percent of assessed value is applicable for property tax years beginning after 2021.  
Source: SC Revenue and Fiscal Affairs Office MKM 73-11/18/2025