

Office of the County Assessor
843.958.4100



3875 Faber Place Drive, Suite 100
North Charleston, SC 29405-8547

CHARLESTON COUNTY ASSESSOR'S OFFICE
APPLICATION FOR PROPERTY TAX EXEMPTION: TAX YEAR 20____
Newly Constructed and Unoccupied/Unsold Detached Single Family Homes

The General Assembly enacted legislation in 2009 to provide homebuilder/developers with a property tax exemption for newly constructed, unsold, unoccupied, detached single family homes that received their Certificate of Occupancy after 2006. Application can be submitted to exempt the improvement (home) from taxes until it is occupied, sold, or the home reaches the sixth December 31st after receiving a certificate of occupancy. (SC Code of Laws 12-37-220(B), bill H. 3018, Ratification R88, Act 76.)

The owner of property eligible for the exemption allowed by this item shall obtain the exemption by notifying the county assessor by written affidavit no later than thirty days after the certificate of occupancy is issued. In subsequent years the application deadline is January 31st to qualify for the exemption that year.

Taxpayer Information:

Homebuilder's License Number: _____ Phone #: _____
(You must attach a copy of current license)
Name of Property Owner on December 31 _____
Applicant Name (print): _____
Company Name: _____
Company/Builder Address: _____
City: _____ State: _____ Zip: _____

Property Information:

Tax Map Number: _____ Date CO issued: _____
Property Address: _____ MLS # _____
Permit No. _____ Issuing Agency _____ Permit Date _____

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FILING THIS APPLICATION DOES NOT ALLOW YOU TO DELAY PAYING TAXES THAT HAVE BEEN BILLED. TAXES ARE DUE BY THE DATE ON THE BILL (USUALLY JANUARY 15TH). PENALTIES AND INTEREST CANNOT BE WAIVED IF THE PAYMENT IS LATE.

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I certify I am a licensed homebuilder in South Carolina or developer, I certify that I built or developed the newly constructed detached single family home listed in this application for exemption, I certify that I owned this home as of December 31 of the year preceding this application. I certify that I am marketing the home for sale, I certify that the home has not been occupied or sold, that I am responsible for the property tax on this property, and that the information that I have provided is correct. I further understand that:

- *I am responsible for paying property tax on the lot or land.*
- *That the Multi Lot Owner Discount does not apply.*
- *I must notify the Assessor when the home is occupied, even if it has not sold.*
- *I must re-certify annually no later than January 31st of each year to continue to receive the exemption. Failure to recertify by the deadline constitutes waiver of the exemption for that year. (example: to receive the exemption in Tax Year 2017 – for the bill that will be mailed in the fall of 2017 and will be due January 15, 2018 – file no later than January 31, 2017)*

NUMBER OF HOMES INCLUDED IN THIS APPLICATION: _____ No. of Pages _____
 Use Additional sheets if necessary, only one signature page is required.

| | |
|--|------------------------------|
| _____ Signature of Builder/Developer | _____ Date of Application |
| <u>SUBSCRIBED TO AND SWORN TO ME</u> this _____ day of _____, 20____. | |
| _____ NOTARY PUBLIC My Commission Expires _____ | |

***** IMPORTANT *****

NOTE: Deadlines for applying cannot be waived. Verifiable postmark dates will be used to confirm application timeliness if the application is not hand delivered. If no postmark date is available, date of receipt of application will be used to confirm timeliness of application.

IT IS UNLAWFUL FOR A PERSON TO KNOWINGLY AND WILLFULLY MAKE A FALSE STATEMENT ON THIS APPLICATION. A PERSON VIOLATING THE PROVISIONS OF THIS SECTION IS GUILTY OF A MISDEMEANOR AND UPON CONVICTION, MUST BE FINED NOT MORE THAN \$200.

FILING THIS APPLICATION DOES NOT ALLOW YOU TO DELAY PAYING TAXES THAT HAVE BEEN BILLED. TAXES ARE DUE BY THE DATE ON THE BILL (USUALLY JANUARY 15TH). PENALTIES AND INTEREST CANNOT BE WAIVED IF THE PAYMENT IS LATE.

DO NOT FAX OR EMAIL THIS APPLICATION. ORIGINAL SIGNATURES REQUIRED.

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NOTE: This page is not valid without the two accompanying identification and certification pages.

H. 3018

SECTION 1. Section 12-37-220(B) of the 1976 Code is amended by adding a new item at the end appropriately numbered to read:

“() one hundred percent of the value of an improvement to real property consisting of a newly constructed detached single family home offered for sale by a residential builder or developer through the earlier of:

(a) the property tax year in which the home is sold or otherwise occupied; or

(b) the property tax year ending the sixth December thirty-first after the home is completed and a certificate of occupancy, if required, is issued thereon.

In lieu of other exemption application requirements, the owner of property eligible for the exemption allowed by this item shall obtain the exemption by notifying the county assessor and county auditor by written affidavit no later than thirty days after the certificate of occupancy is issued and no later than January thirty-first in subsequent exemption eligibility years that the property is of the type eligible for the exemption and unoccupied and if found in order, the exemption is allowed for the applicable property tax year. If the unsold residence is occupied at any time before eligibility for the exemption ends, the owner shall so notify the auditor and assessor and the exemption ends as provided in subitem (a) of this item.”

SECTION 2. Section 12-37-220(c)(2)(iii) of the 1976 Code is amended to read:

“(iii) For purposes of subitem (ii)(B) of this item, ‘a member of my household’ means:

(A) the owner-occupant’s spouse, except when that spouse is legally separated from the owner-occupant; and

(B) any child under the age of eighteen years old of the owner-occupant claimed or eligible to be claimed as a dependent on the owner-occupant’s federal income tax return.”

SECTION 3. This act takes effect upon approval by the Governor and applies for single family homes completed and, if required, a certificate of occupancy issued thereon after 2006. No refunds are allowed for property tax years 2007 and 2008 as a result of the exemption allowed pursuant to this act.

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