

Office of the County Assessor  
P. O. Box 427  
Charleston, SC 29402-0427



101 Meeting St., Suite 300  
843.958-4100

**Charleston County Assessor's Office  
APPLICATION FOR PROPERTY TAX EXEMPTION:  
Newly Constructed and Unoccupied/Unsold Detached Single Family Homes**

**Summary:** The General Assembly enacted legislation in 2009 to provide homebuilder/developers with a property tax exemption for newly constructed unoccupied unsold detached single family homes that received their Certificate of Occupancy (CO) after 2006. Effective 2009, newly constructed, unsold unoccupied detached single family homes, can apply to exempt the improvement (home) from taxes until it is occupied, sold or the home reaches the sixth December 31<sup>st</sup> after receiving a CO. S Code of Laws 12-37-220(B), bill H. 3018, Ratification R88, Act 76.  
(please reference the statute for more information)

In subsequent years the application deadline is January 31<sup>st</sup> to qualify for the exemption that year.

**Taxpayer Information:**

Homebuilder's License Number: \_\_\_\_\_ Phone #: \_\_\_\_\_

Name of Property Owner on December 31 \_\_\_\_\_

Applicant Name (print): \_\_\_\_\_

Company Name: \_\_\_\_\_

Company/Builder Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

**Attach Extra Sheets if Necessary**

**Property Information:**

Tax Map Number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Date CO issued: \_\_\_\_\_

Property Address: \_\_\_\_\_

Permit No. \_\_\_\_\_ Issuing Agency \_\_\_\_\_ Permit Date \_\_\_\_\_

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Tax Year 20 \_\_\_\_\_

**Charleston County Assessor's Office**  
**APPLICATION FOR PROPERTY TAX EXEMPTION:**  
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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 31<sup>st</sup> 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 2010 – for the bill that will be mailed in the fall of 2010, and will be due January 15, 2011 – file no later than January 31, 2010)*

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

SUBSCRIBED TO AND SWORN TO ME  
this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

\_\_\_\_\_  
My Commission Expires

**\*\*\* IMPORTANT \*\*\***

TAXES ARE DUE BY JANUARY 15<sup>TH</sup> OF THE TAX YEAR OR PENALTIES WILL APPLY THAT CANNOT BE WAIVED. FILING AN APPLICATION DOES NOT CHANGE THE TAX DUE DATE.

THE ASSESSOR'S OFFICE CANNOT ACCEPT THIS APPLICATION IF FAXED, OR ELECTRONICALLY TRANSMITTED. AN ORIGINAL SIGNATURE IS REQUIRED.

***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.

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Tax Year 20 \_\_\_\_\_

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

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Tax Year 20 \_\_\_\_\_

## 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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