

CLARENDON COUNTY ASSESSOR

411 SUNSET DRIVE
MANNING, SOUTH CAROLINA 29102

Telephone (803) 435-4423

HOMEOWNERS' ASSOCIATION APPLICATION FOR SPECIAL VALUATION

In 1996, the General Assembly amended the code of laws for South Carolina by adding section 12-43-227. This addition along with amendments to section 12-43-230 prescribes the method for valuing Homeowners' Association property as well as defining a Homeowners' Association. The following information must be furnished to the County Assessor if the organization meets the requirements of this special valuation legislation and what qualified income should be capitalized into the taxable value.

1. Name, Address of Homeowners' Association per deed: _____

Total land owned by Association Acres: _____ Lots: _____ Total No. of Bldgs.: _____

2. **GROSS RECEIPTS FROM PRIOR YEAR:** \$ _____

(Do not include dues, fees, or assessments from the members or the developer's contribution to the operation of the Homeowners' Association.) **List sources on a separate sheet.**

3. Please furnish a copy of the bylaws of the Homeowners' Association.

4. Name and position of Homeowners' Association Officers.

1. _____ 2. _____

3. _____ 4. _____

5. Property Location _____

6. Name, Address and Telephone number of the person filing this document _____

Signature: _____ Date: _____

Tax Map Number: _____

Application must be received by the County Assessor before January 15 (1st penalty date) for the prior tax year. Failure to apply constitutes a waiver of special valuation for that year.