

# CLARENDON COUNTY ASSESSOR

411 SUNSET DRIVE  
MANNING, SOUTH CAROLINA 29102

TELEPHONE: (803) 435 4423

## APPLICATION FOR PROPERTY TAX EXEMPTION Newly constructed and Unoccupied Detached Single Family Homes

**Summary:** The General Assembly passed legislation in 2009 to give builder/developers an exemption on property tax for newly constructed unoccupied detached single family homes that received their Certificate of Occupancy (CO) after 2006. Effective July 1<sup>st</sup>, 2009, a newly constructed home that remains unoccupied will not have the improvement (home) taxed until it is occupied, or the home has reached the sixth December 31<sup>st</sup> after receiving it's CO. Section 12-37-220-(B)(51) of state code of law, bill – H.3018, Ratification – R88, Act-76.

### Taxpayer Information:

Date: \_\_\_\_\_

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

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

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

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

Phone# \_\_\_\_\_ E-mail Address: \_\_\_\_\_

### Property Information:

Tax Map Number: \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_

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

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

Legal Description \_\_\_\_\_

Date Certificate of Occupancy (CO) Issued: \_\_\_\_\_

### IMPORTANT

**TAXES ARE DUE BY JANUARY 15<sup>TH</sup> OF THE TAX YEAR TO AVOID ANY PENALTIES. ANY LATE APPLICATIONS WILL NOT EXECUSE TAXES FROM BEING PAID ON TIME AND IF TAXES ARE PAID AFTER JANUARY 15<sup>TH</sup>, THE PROPERTY WILL BE SUBJECT TO PENALTIES.**

I certify that I am the owner of this newly constructed detached single family home, that the home has yet to be occupied, that the home has received a CO, 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 unimproved land. I must notify the Assessor when the home is occupied, regardless of whether it is sold. I must recertify annually by January 31<sup>st</sup> of each year that this home is eligible for this tax exemption, and that the home remained unoccupied since the CO was issued.

\_\_\_\_\_  
Signature of Builder/Developer

\_\_\_\_\_  
Date of Application

**SUBSCRIBED TO AND SWORN TO** before this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_.

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

My Commission expires:  
\_\_\_\_\_

\_\_\_\_\_  
Signature of Assessor

\_\_\_\_\_  
Date

**Annual Recertification:**

**I CERTIFY THE HOME REFERENCED ON PAGE 1 REMAINS UNOCCUPIED AND THAT THE CO HAS NOT EXCEEDED THE SIXTH DECEMBER 31 SINCE IT WAS ISSUED.**

\_\_\_\_\_  
Signature of Builder/Developer

\_\_\_\_\_  
Date of Recertification

**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 MISDEMEANER AND UPON CONVICTION, MUST BE FINED NOT MORE THAN \$200.**