



**Georgetown County Assessor's Office**

**APPLICATION FOR PROPERTY TAX EXEMPTION:  
FOR BUILDERS/DEVELOPERS  
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 in 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 reached the sixth December 31<sup>st</sup> after receiving it's CO. Section 12-37 -220(B) of state code of law, bill - H. 3018, Ratification - R88, Act - 76.

**Taxpayer Information:**

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

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

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

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

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

Phone: \_\_\_\_\_ Email 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 EXCUSE 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 re-certify annually by January 31<sup>st</sup> of each year that this home is eligible for this tax exemption, that the home has remained unoccupied since the CO was issued.**

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

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

\_\_\_\_\_  
Builder/Developer License #

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Auditor

\_\_\_\_\_  
Date

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

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

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

**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

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

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

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

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Date of Recertification

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Signature of Builder/Developer

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Date of Recertification

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