



Georgetown County Assessor's Office

**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 in July 1st, 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 31st 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 15TH 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 15TH, 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 31st 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

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.