



**OFFICE OF THE ASSESSOR  
AIKEN COUNTY GOVERNMENT**

**APPLICATION FOR PROPERTY TAX EXEMPTION:  
Newly Constructed and Unoccupied 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.

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

**TAXPAYER INFORMATION:**

NAME \_\_\_\_\_

COMPANY \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

PHONE NUMBER(\_\_\_\_\_) \_\_\_\_\_

**PROPERTY INFORMATION:** TAX MAP NUMBER \_\_\_\_\_

PROPERTY/SITUS ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

DATE CERTIFICATE OF OCCUPANCY (CO) ISSUED \_\_\_\_\_ (ATTACH COPY)

**APPLICATION FOR PROPERTY TAX EXEMPTION:**  
Newly Constructed and Unoccupied Detached Single Family Homes

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 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 deadline constitutes waiver of the exemption for that year.

\_\_\_\_\_  
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.**

BUILBERS EXEMPTION (DEC 2010)

P.O. BOX 518 AIKEN, SC 29802-0518  
PHONE 803.642.1583 FAX 803.642.1577