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**Aiken County  
Office of the Assessor**

1930 University Parkway, Suite 2400  
Aiken, SC 29801  
(803) 642-1583

## **APPLICATION FOR PROPERTY TAX EXEMPTION**

Newly Constructed and Unoccupied Detached Single Family Homes

### **PROPERTY TAX EXEMPTION ALLOWED**

SECTION 1. Section 12-37-220(51) of the 1976 Code, as last amended by Act 357 of 2008, is further amended by adding a new item to read:

(51) one hundred percent of the value of an improvement to real property consisting of a newly constructed detached single family home offered for sale by a residential builder or developer through the earlier of:

- (a) The property tax year in which the home is sold or otherwise occupied; or
- (b) The property tax year ending the sixth December thirty-first after the home is completed and a certificate of occupancy, if required, is issued thereon.

**In lieu of other exemption application requirements, the owner of property eligible for the exemption allowed by this item shall obtain the exemption by notifying the county assessor and county auditor by written affidavit no later than thirty days after the certificate of occupancy is issued and no later than January thirty-first in subsequent exemption eligibility years that the property is of the type eligible for the exemption and unoccupied and if found in order, the exemption is allowed for the applicable property tax year. If the unsold residence is occupied at any time before eligibility for the exemption ends, the owner shall so notify the auditor and assessor and the exemption ends as provided in subitem (a) of this item.**

**Summary:** The General Assembly enacted legislation in 2009 to provide home builder/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 31st after receiving a CO.

*SC Code of Laws 12-37-220(B), bill H. 3018 Ratification R88, Act 76.*

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

### **\*\*\*IMPORTANT\*\*\***

TAXES ARE DUE BY JANUARY 15th 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.**



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**IF EMAILED, ORIGINAL COPY WILL STILL BE REQUIRED.**

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### **TAXPAYER INFORMATION:**

NAME: \_\_\_\_\_

COMPANY: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

PHONE NUMBER: (\_\_\_\_) \_\_\_\_\_ E-Mail: \_\_\_\_\_

### **PROPERTY INFORMATION:**

TAX MAP PARCEL #: \_\_\_\_\_

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

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_

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

**This application must be submitted within 30 days of the certificate of occupancy issuance. Initial submission is required by this deadline to qualify for future years (12-37-220(51)).**

I certify that I am a licensed home builder or developer in South Carolina and that I built or developed the newly constructed detached single-family home listed in this exemption application. I owned this home as of December 31 of the prior year, am marketing it for sale, and confirm it has not been occupied or sold. I am responsible for property taxes on this property, and all information provided is accurate. I understand that:

1. I am responsible for property tax on the lot or land.
2. The Multi Lot Discount does not apply.
3. I must notify the Assessor if the home is occupied, even if unsold.
4. I must re-certify annually by January 31 to maintain the exemption; failure to do so waives 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