

**APPLICATION FOR HOMEBUILDERS/DEVELOPERS TAX EXEMPTION ON
QUALIFIED IMPROVEMENTS, AS ENACTED BY THE GENERAL ASSEMBLY OF THE
STATE OF SOUTH CAROLINA.**

(Section 12-37-220(B) of the 1976 Code, as last amended by Act 357 of 2008, is further amended by adding a new item at the end appropriately numbered.)

Affidavit

State of **South Carolina**

County of **Dorchester**

KNOW ALL YE MEN BY THESE PRESENTS,

That on this _____ day of _____, 20____,

I, _____, as the owner of Dorchester County Tax Map Number _____, personally came and appeared before me, Susan Hurley, Dorchester County Assessor, and James Messervy Jr, Dorchester County Auditor, who after presenting identification and is now know to me, deposes and says:

'The subject property with the physical address of:

Is a single family, detached home and is one hundred percent (100%) complete as of this date and a certificate of occupancy has been issued on _____ day of _____, 20____, and I make this request, which is no later than 30 days after the certificate of occupancy was issued and no later than January 31st, 20____, for the homebuilders/developers tax exemption for the improvement(s) to the property, on the basis that the property has not been sold or otherwise occupied. I am aware that this tax exemption is limited to 5 consecutive years or until the property is sold or occupied. At which time the property is sold or occupied, I understand the property no longer qualifies for this exemption, and I will notify the Assessor and Auditor of this change in status and am aware that the exemption ends at such time.

I also understand that if this application is not filed by January 31st of the current tax year, the exemption will not be applied until the following tax year; and furthermore, I understand that there are no refunds for this tax exemption for any previous year and the tax exemption begins with the first year the home is complete."

Affiant Signature mm/dd/year

Assessor mm/dd/year

Affiant Printed Name mm/dd/year

Auditor mm/dd/year

Affiant Address

SUBSCRIBED TO AND SWORN TO before this _____ day of _____ 20_____.

NOTARY PUBLIC

My Commission Expires _____

-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.

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. IN MAKING THIS APPLICATION, I **CERTIFY THE PROPERTY IMPROVEMENT(S), WHICH IS THE SUBJECT OF THIS APPLICATION, MEETS THE REQUIREMENTS TO QUALIFY FOR THE EXEMPT STATUS AS OF JANUARY 31ST OF THE CURRENT TAX YEAR.**

12-37-220(B)

(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.

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.