



COUNTY COUNCIL OF BEAUFORT COUNTY
Office of the Assessor

Post Office Box 1228

Beaufort, South Carolina 29901-1228

Phone: (843)255-2400 **Faxed or Emailed Forms NOT ACCEPTED**

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

Property tax exemption allowed

SECTION 1. 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 to read:

"() 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 passed legislation in 2009 to give builder/developers an exemption on property tax for newly constructed unoccupied and unsold 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 or unsold will not have the improvement (home) taxed until it is occupied or sold, or the home reached the sixth December 31st after receiving it's CO. Section 12-37-220(B) of the S.C. Code of Laws, bill – H. 3018, Ratification – R88, Act – 76.

Owner/Taxpayer Information:

Date: _____

Name: _____

Company Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone # : _____ E-mail address: _____

Property owner as of Dec. 31 of the prior year _____

Certifying Individual _____

Property Information:

Tax Map Number: _____ - _____ - _____ - _____

Property Address: _____

City: _____ State: _____ Zip: _____

Legal Description: _____

****** A Copy of the Certificate of Occupancy (CO) is required******

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 certify that the current owner of the property was the owner on Dec. 31 of the prior year.***
- 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 Owner/Taxpayer

Date of Application

Signature of Assessor

Date

Signature of Auditor

Date

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

NOTARY PUBLIC

My commission expires: _____