

GREENVILLE COUNTY REAL PROPERTY SERVICES

301 University Ridge, Suite 1000 Greenville S C 29601

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APPLICATION FOR PROPERTY TAX EXEMPTION

Newly Constructed and Unoccupied/Unsold Detached Single Family Homes

Name _____ Builder/Contractor License # _____

Company Name _____

Address _____

City/State/Zip _____

Telephone _____ Email _____

TAX MAP NUMBER _____

Property Address _____

City/State/Zip _____

Legal Description _____

Date Certificate of Occupancy (CO) Issued: _____

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 _____ Application Date _____

Subscribed to and sworn to before this _____ day of _____ 20____

Notary Public _____ Commission Expires _____

Assessor Signature _____ Date _____

Auditor Signature _____ Date _____

Annual Recertification: I certify the home referenced above remains unoccupied and that the CO has not exceeded the sixth December 31 since it was issued

Signature of Builder/Developer _____ Recertification Date _____

Signature of Builder/Developer _____ Recertification Date _____

Signature of Builder/Developer _____ Recertification Date _____

Signature of Builder/Developer _____ Recertification Date _____

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.

APPLICATION FOR PROPERTY TAX EXEMPTION:

Newly constructed and Unoccupied Detached Single Family Homes

Reference: South Carolina Code of Laws 12-37-220

(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 sub item (a) of this item.

***** 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.