

## **APPLICATION FOR PROPERTY TAX EXEMPTIONS**

**Newly Constructed and Unoccupied Single -Family Homes** 



Pickens County is an equal opportunity provider and employer.

MAIL TO: PICKENS COUNTY ASSESSOR'S OFFICE 222 MCDANIEL AVE., B-8 PICKENS, SC 29671

**Summary:** The General Assembly passed legislation in 2009 to give builders or developers an exemption on property tax for newly constructed unoccupied-detached single family homes that receive their Certificate of Occupancy (CO) after 2006. Effective in July 1, 2009 a new constructed home that remains unoccupied will not have the improvement (home) taxed until it is occupied, or the home reaches the sixth (6th) December 31st after receiving its Certificate of Occupancy (CO). Section 12-37-220(B) of state code of law, bill-H.3018, Ratification-R88, Act-76.

1. OWNER'S NAME & MAILING AD	DRESS	
CURRENT YEAR		
OWNER'S NAME		
COMPANY NAME		
BUILDER'S LICENSE NUMBER		
PROPERTY OWNER'S MAILING ADDRESS		
2. APPLICANT'S CONTACT INFOR	MATION	
E-MAIL ADDRESS		DAYTIME PHONE NO. 8:00 AM TO 5:00 PM
3. PROPERTY INFORMATION		
ACCOUNT NUMBER		PARCEL NUMBER
	PHYSICAL ADDRESS	

## 4. CERTIFICATE OF OCCUPANCY PERMIT

A copy of the "Certificate of Occupancy" must be submitted with the application.

Please review Section #5 before submitting the application. Section #6 located on page 2 must be signed and dated by the Builder/Developer and Notary Public.

## 5. CERTIFICATION

I certify that I owned the property as of December 31 of the preceding tax year. I certify that I am the owner of the above newly-constructed detached single family home, that the home is yet to be occupied, that the home has received a certificate of occupancy, and that the information that I provided is correct. I understand that:

- 1. I am responsible for the property tax on the unimproved land;
- 2. I must notify the Tax Assessor when the home is occupied or leased regardless of whether it is sold;
- on.

BUILDER/DEVELOPER SIGNATURE	DATE SIGNED
BED to and SWORN to before me this day of	
, 20 NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRE
COUNTY ASSESSOR SIGNATURE	DATE SIGNED
COUNTY AUDITOR SIGNATURE	DATE SIGNED
that the home referenced on page 1 remains unoc	· · · · · · · · · · · · · · · · · · ·
NUAL RECERTIFICATION required by JANAU that the home referenced on page 1 remains unoced the sixth December 31 since it was issued.  BUILDER/DEVELOPER SIGNATURE	cupied and that the CO permit date has no
that the home referenced on page 1 remains unoced the sixth December 31 since it was issued.	•
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THE PROVISIONS OF THIS SECTION IS GUILTY OF A MISDEMEANOR AND UPON CONVICTION, MUST BE FINED NOT MORE THAN \$200.

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