



Lancaster County Assessor's Office

P.O. Box 1809
 Lancaster, S.C. 29721
 www.mylancastersc.org
 (803)-285-6964

PARCEL NUMBER

CURRENT YEAR

HOMEOWNER'S ASSOCIATION SPECIAL VALUATION APPLICATION

In 1996, the General Assembly amended the code of laws for South Carolina by adding Section 12-43-227. These additions along with amendments to Section 12-43-230 prescribe the method of valuing Homeowners' Association property, as well as defining a Homeowners' Association. The following information must be furnished to the County Assessor to determine if the organization meets the requirements of this special valuation legislation and what qualified income should be capitalized into the taxable value.

Name of Homeowner's Association Per Deed		Mailing Address	
Phone #:		Property Address	
Email:			

REQUIRED INFORMATION

Provide Information on Total Land Owned by the Association

Total Acres:		Total Lots:		Total Buildings:	
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Gross Receipts From Prior Year: \$ _____

DO NOT INCLUDE: dues, fees, or assessments from the members or developer's contribution to the operation of the Homeowners' Association. List sources on a separate sheet.

- Please include an Income and Expense Statement
- Please furnish a copy of the bylaws of the Homeowner's Association

HOMEOWNERS'S ASSOCIATION OFFICER INFORMATION

Name	Position	Address	Phone #:

APPLICATION DUE DATE – 1st PENALTY DATE OF TAX YEAR CLAIMED

Signature of Agent		Date	
Phone Number		Email	
Agent Full Mailing Address			

FOR OFFICE USE ONLY: _____ APPROVED _____ DENIED INITIALS: _____ DATE: _____