



**Lancaster County Assessor's Office**

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

**Application  
 Due  
 January 31st**

**HOME BUILDERS/DEVELOPER EXEMPTION APPLICATION**

*South Carolina Code of Laws, Title 12, Chapter 37, Section 12-37-220-(B)(51)*

(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.

<b>Parcel Number</b>		<b>Application for Tax Year</b>	
<b>Owner(s) Name</b>		<b>Mailing Address</b>	
<b>Name of Company</b>		<b>Builder's License Number</b>	<b>Phone Number</b>
<b>Property Address</b>		<b>Subdivision Name</b>	
<b>Building Permit Number</b>	<b>Date of Certificate Occupancy Issued</b> <i>Please Provide Copy</i>	<b>Lot Number</b>	

**Is This Home Being Rented or Occupied In Any Way?**

<input type="checkbox"/> Yes <input type="checkbox"/> No	If YES, Explain:
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**CERTIFICATION/SIGNATURE OF HOMEBUILDER**

I certify that I am a licensed homebuilder/developer in South Carolina and that I owned this property as of December 31<sup>st</sup> of the year preceding this application. I certify that I am marketing the property for sale and that it has not been occupied or sold.

**I UNDERSTAND THAT:**

- 1) I am responsible for property taxes on the land and that this property will not qualify for Multi-Lot Discount
- 2) I must notify the Assessor within 30 days of the home being occupied, even if not sold
- 3) I must recertify annually no later than January 31<sup>st</sup> each year to continue the exemption. Failure to recertify by January 31<sup>st</sup> constitutes a waiver of the exemption for that year
- 4) I understand that this exemption is limited to five consecutive years, or once the home is occupied or sold.

<b>Builder/Developer Signature</b>		<b>Date of Certification</b>	
<b>Email</b>		<b>Date</b>	