

**APPLICATION FOR HOMEBUILDERS/DEVELOPERS TAX  
EXEMPTION ON QUALIFIED IMPROVEMENTS, AS ENACTED  
BY THE GENERAL ASSEMBLY OF THE STATE OF SOUTH CAROLINA**

(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.)

**AFFIDAVIT**

STATE OF SOUTH CAROLINA

COUNTY OF BERKELEY

KNOW ALL YE MEN BY THESE PRESENTS,

That on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_, I,

\_\_\_\_\_, the owner of

Berkeley County Tax Map Number \_\_\_\_\_, personally came and

appeared before me, Randall Matthews, Berkeley County Assessor, and Wilson Baggett,

Berkeley County Auditor, who after presenting identification and is now known

to me, deposes and says: "The subject property with the physical address of:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

is a single family detached home and is one hundred percent (100%) complete as of this

date and a certificate of occupancy has been issued on \_\_\_\_\_ day of

\_\_\_\_\_, 20 \_\_\_\_\_. I make this request,

that this is no later than 30 days after the certificate of occupancy was issued and no later

than January 31<sup>st</sup>, 20 \_\_\_\_\_, for the homebuilders/developers tax exemption for the

improvement(s) to the property, on the basis that the property has not been sold or

otherwise occupied. I am aware that this tax exemption is limited to 5 consecutive

years, or until the property is sold or occupied. At which time the property is sold or

occupied, I understand the property no longer qualifies for this exemption, and I will notify the Assessor and Auditor of this change in status and am aware that the exemption ends at such time.

I also understand that if this application is not filed by January 31<sup>st</sup> of the current tax year, the exemption will not be applied until the following tax year; and furthermore, I understand that there are no refunds for this tax exemption for any previous years and the tax exemptions begin with the first year the home is complete.”

\_\_\_\_\_  
Affiant Signature                      mm/dd/yyyy

\_\_\_\_\_  
Assessor                                      mm/dd/yyyy

\_\_\_\_\_  
Affiant Printed Name

\_\_\_\_\_  
Auditor                                      mm/dd/yyyy

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Affiant Address

Berkeley County Real Property Services  
1003 US Hwy 52  
PO Box 6122  
Moncks Corner, SC 29461

SUBSCRIBED TO AND SWORN TO before this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires: \_\_\_\_\_

--IMPORTANT--

TAXES ARE TYPICALLY DUE BY JANUARY 15<sup>th</sup> 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 THE FIRST PENALTY DATE, THE PROPERTY WILL BE SUBJECT TO ANY APPLICABLE PENALTIES. 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. IN MAKING THIS APPLICATION, I CERTIFY THE PROPERTY IMPROVEMENT(S), WHICH IS THE SUBJECT OF THIS APPLICATION, MEETS THE REQUIREMENTS TO QUALIFY FOR THE EXEMPT STATUS AS OF JANUARY 31<sup>st</sup> OF THE CURRENT TAX YEAR.