

SUMTER COUNTY ASSESSOR'S OFFICE
AFFIDAVIT FOR PROPERTY TAX EXEMPTION
Newly Constructed, Unsold and Unoccupied Detached Single Family Homes

Summary: The General Assembly passed legislation in 2009 to give builders/developers an exemption on property tax for newly constructed, unoccupied detached single family homes that received their Certificate of Occupancy (CO) after 2006. Effective in July 1st, 2009 Section 12-37-220(B) of state code of law, bill – H. 3018, Ratification – R88, Act – 76.

Taxpayer Information:

Date: _____

Name: _____

Company Name: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone # : _____ E-mail address: _____

Property Information:

Tax Map Number: _____ - _____ - _____ - _____

Property Address: _____

City: _____ State: _____ Zip: _____

Legal Description: _____

Date Certificate of Occupancy (CO) Issued: _____

***** IMPORTANT *****

TAXES ARE DUE BY JANUARY 15TH OF THE TAX YEAR TO AVOID ANY PENALTIES. A LATE APPLICATION WILL NOT EXCUSE TAXES FROM BEING PAID ON TIME AND IF TAXES ARE PAID AFTER JANUARY 15TH, THE PROPERTY WILL BE SUBJECT TO PENALTIES.

AFFIDAVIT

I certify that I am the owner/builder of this newly constructed detached single family home, that the home has yet to be occupied, that the home has received a CO,, and that the information that I have provided is correct.

Signature of Builder/Developer

Date of Application

Signature of Assessor

Date

Notary

Date

**ORIGINAL CERTIFICATION MUST BE MADE WITHIN 30 DAYS OF THE ISSUE DATE OF THE C.O.
Auditor and Assessor must be notified.
SUBSEQUENT AFFIDAVITS MUST BE FILED BETWEEN JANUARY 1 AND JANUARY 31 OF EACH YEAR.**