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.