



Spartanburg County Assessor's Office
366 North Church Street, Spartanburg, SC 29304-5762
Phone: (864) 596-2544 Fax: (864) 596-2223



**Application For Certificate Of Occupancy Property Tax Exemption:
 Unsold, Newly Constructed, 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 1, 2009 a newly constructed home that remains unoccupied will not have the improvement (home) taxed until it sales, is occupied, or the home reaches the sixth December 31 after receiving its Certificate Of Occupancy (CO). 12-37-220(51) Code of Laws Of South Carolina. Bill: H.3018, Ratification - R88, Act: 76.

Owner Information:

Name: _____

Company Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Phone Number: _____ Builder/Developer License No. _____

Property Location Information:

Subdivision Name: _____ Lot Number: _____

Parcel Identification Number: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Date Certificate Of Occupancy (CO) Issued: _____

I certify that I am the owner of the above newly constructed detached single family home, that the home has yet to be occupied, that the home has received a certificate of occupancy, that I am responsible for the property tax on this property, and that the information that I have provided is correct. I further understand that:

1. I am responsible for paying the property tax on the unimproved land.
2. I must notify the assessor and the auditor when the home is occupied, regardless of whether it is sold.
3. I must recertify annually by January 31 of each year that this home is eligible for a tax exemption that the home has remained unoccupied since its CO was issued.

 Signature of Property Owner

 Date Of Application