

Office of the County Assessor  
P. O. Box 427  
Charleston, SC 29402-0427



101 Meeting St., Suite 300  
843.958-4100

### Homeowners' Association Application for Special Valuation

In 1996, the General Assembly amended the code of laws for South Carolina by adding section 12-43-227. This addition, along with amendments to section 12-43-230, which are on the back of this form, prescribes the method for valuing Homeowners' Association property as well as defining a Homeowners' Association. The following information must be furnished to the County Assessor to determine if the organization meets the requirements of this special valuation legislation and what qualified income should be capitalized into the taxable value.

1. NAME AND ADDRESS OF HOMEOWNERS' ASSOCIATION PER DEED\*.

\_\_\_\_\_

\*The deed must be recorded in the name of the Homeowner's Association on or before December 31st of the year of application (December 31st prior to the January 15th filing deadline). The corporation should be registered with the South Carolina Secretary of State on or before the deadline of the application.

2. TOTAL LAND OWNED BY ASSOCIATION:

Acres: \_\_\_\_\_ Lots: \_\_\_\_\_ Total number of Buildings: \_\_\_\_\_

3. GROSS RECEIPTS FROM PRIOR YEAR: \$ \_\_\_\_\_

(Do not include dues, fees, or assessments from the members or the developers' contribution to the operation of the Homeowners' Association.) List sources on a separate sheet.

4. NAME AND POSITION OF HOMEOWNERS' ASSOCIATION OFFICERS.

1. _____	2. _____
3. _____	4. _____
_____	_____

5. PROPERTY LOCATION: \_\_\_\_\_

6. APPLICATION TO BE SIGNED BY OFFICER OF HOA, OR AGENT (with valid letter of authorization)  
YOU MUST ALSO ATTACH A COPY OF THE BYLAWS OF HOMEOWNERS' ASSOCIATION.

Signature: \_\_\_\_\_ Phone: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name: \_\_\_\_\_ Address: \_\_\_\_\_

Parcel ID Number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Application must be received by the County Assessor on or before the first penalty date for taxes due (January 16th). Failure to apply constitutes a waiver of special valuation for that year.

Revised 3/2016

**DO NOT FAX OR EMAIL – ORIGINAL SIGNATURE REQUIRED**