

**HOMEOWNER'S ASSOCIATION  
APPLICATION FOR SPECIAL VALUATION**

**GREENVILLE COUNTY ASSESSOR'S OFFICE**

301 University Ridge Suite 1000 Greenville SC 29601  
Telephone (864) 467-7300 Fax: (864) 467-7440

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 prescribes the method for valuing Homeowner's Association property as well as defining a Homeowner's 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, Address of Homeowner's Association per deed: \_\_\_\_\_  
\_\_\_\_\_

Total land owned by Association Acres \_\_\_\_\_ Lots \_\_\_\_\_ Total Number Buildings \_\_\_\_\_

2. GROSS RECEIPTS FROM PRIOR YEAR: \$ \_\_\_\_\_  
(Do not include dues, fees, or assessments from the members or the developers' contribution to the operation of the Homeowner's Association) **List sources on a separate sheet.**

3. Please furnish a copy of the bylaws of the Homeowner's Association. **Also include an income and expense statement.**

4. Name and position of Homeowner's Association Officers

1. \_\_\_\_\_ 2. \_\_\_\_\_  
\_\_\_\_\_

3. \_\_\_\_\_ 4. \_\_\_\_\_  
\_\_\_\_\_

5. Property Location \_\_\_\_\_

6. Name, Address and Telephone number of person filing this document \_\_\_\_\_  
\_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

Tax Map Number \_\_\_\_\_

Application must be received by the County Assessor before January 15<sup>th</sup> (1<sup>st</sup> penalty date) for the prior year. Failure to apply constitutes a waiver of the special valuation for the year.