

Calhoun County Assessor  
**H O M E O W N E R S ' A S S O C I A T I O N**  
**A P P L I C A T I O N F O R S P E C I A L V A L U A T I O N**

\_\_\_\_\_ COUNTY ASSESSOR'S OFFICE

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\_\_\_\_\_

**Telephone** \_\_\_\_\_

**fx**

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 Homeowners' Association property as well as defining a Homeowners' Association. The followin<sup>g</sup> 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 of 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 Homeowners' Association.) List sources on a separate sheet.

3. Please furnish a copy of the bylaws of the Homeowners' Association.

4. Name and position of Homeowners' Association Officers. 1. 2

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\_\_\_\_\_

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

4

\_\_\_\_\_

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\_\_\_\_\_

5. Property Location-

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

\_\_\_\_\_

Signature: \_\_\_\_\_

Date-

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

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