



# HOMEOWNERS' ASSOCIATION APPLICATION FOR SPECIAL ASSESSMENT

CHEROKEE COUNTY ASSESSOR  
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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, describes 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 legislation.

## 1. NAME, MAILING ADDRESS, AND PHONE NUMBER OF HOMEOWNERS' ASSOCIATION

Name of Homeowners' Association: \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
\_\_\_\_\_

Daytime Phone (8:30-5:00): \_\_\_\_\_

## 2. DEED RECORDING AND CORPORATION REGISTRATION

The deed must be recorded in the name of the Homeowner's Association on or before December 31<sup>st</sup> of the year of application.

## 3. TOTAL LAND OWNED BY ASSOCIATION

Acres: \_\_\_\_\_ Lots: \_\_\_\_\_

## 4. NAME AND POSITION OF HOMEOWNERS' ASSOCIATION OFFICERS

Name: \_\_\_\_\_

Position: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## 5. "BYLAWS," CERTIFICATION AND SIGNATURE (Please attach a copy of the "BYLAWS" of the Homeowners' Association)

I certify under penalty of perjury under the laws of South Carolina that the information heron, including any accompanying statements or documents, is true and correct to the best of my knowledge and belief. Application must be signed by an officer or authorized agent of the HOA. (Agents must file and "Agent Authorization Form with the application.)

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

Date Signed: \_\_\_\_\_

Signed by (Please circle one):    Owner    Agent

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

**Application must be filed with the County Assessor on or before the first penalty date for taxes due (usually January 15<sup>th</sup>). Failure to timely apply constitutes a waiver of the special valuation for that year.**

**Filing this application does not allow you to delay paying taxes that have been billed.**

(1) property owned by the homeowners' association is held for the use, benefit, and enjoyment of members of the homeowners' association;

(2) each member of the homeowners' association has an irrevocable right to use and enjoy on an equal basis, property owned by the homeowners' association, subject to any restrictions imposed by the instruments conveying the right or the rules, regulations, or bylaws of the homeowners' association; and

(3) each irrevocable right to use and enjoy property owned by the homeowners' association is appurtenant to taxable real property owned by a member of the homeowners' association.

Subject to making the appropriate application pursuant to this subsection, a homeowners' association may designate one or any number of its qualifying tracts or parcels as homeowners' association property for purposes of the special valuation contained in Section 12-43-227.

As used in this subsection, "homeowners' association" means an organization which is organized and operated to provide for the acquisition, construction, management, and maintenance of property.

No additional annual filing is required while the property remains homeowners' association property and the ownership remains the same.