Examples of Eligibility for Model Home Assessment

1. **Examples of a MODEL HOME:**
   
   a. A single family dwelling or townhome built in a newly developed subdivision with an on site sales office and specific models built and designated with Model Home signs.
   
   b. A single family dwelling, townhome or condominium unit built in a subdivision consisting of primarily custom built homes.
   
   c. The Model Home is being used as a model for other custom homes to be built by the same developer on available lots that are for sale in the immediate (same) subdivision or in close proximity to the model.
   
   d. The Model Home may have a FOR SALE sign in front, but at the same time it demonstrates what the developer can offer on the other available lots.

2. **Examples of what is not MODEL HOME***:
   
   a. A home that is sold, occupied and/or rented.
   
   b. A single family dwelling built on a vacant lot, in the middle of a block, or a tear down. There are no other vacant lots owned by the same developer in the immediate vicinity or subdivision that are for sale, in which the developer would be able to build a similar home for a prospective buyer.
   
   c. A subdivision is complete. There are no vacant lots left for sale. A home has been built, but the developer has been unable to sell it. It has a For Sale sign in front of it.

*Please note that a denial of a model home assessment does not prevent you from filing for other types of relief, e.g., vacancy. It is your responsibility to review all other methods of relief that may be available to you.

Note: This bulletin is for informational use only and does not modify existing laws. It is your responsibility to carefully review the applicable provision of the Property Tax Code and the referenced Forms.