

Spartanburg County Assessor's Office

366 North Church Street Spartanburg SC 29303

www.spartanburgcounty.org

APPLICATION FOR DEVELOPER'S MULTIPLE LOT DISCOUNT.
FOR TAX YEAR _____

March 30, _____

Year Developed: _____ Total Number of Lots _____ Number of unsold lots as of Dec. 31 prior year _____

Date approved by Planning Commission: _____ Subdivision Name: _____

Is this subdivision associated with any other subdivision or phase already receiving the discount? _____

If yes, which one (s) _____
Subdivision Name/Location Number of lots

Plat Book Reference _____ Deed Restriction Reference _____

Average Asking Price Per Lot \$ _____ Average Previous Year Asking Price \$ _____

Please attach a list or a plat of lots and their asking price.

IMPROVEMENTS: (Please check all that apply)

- Gas { } Curbs & Gutters { } Paved Street { } Street Lights { }
Public Water { } Public Sewer { } Septic Tanks { }

What is the anticipated sellout period? _____ Number of lots sold last year? _____

Average selling price per lot last year? _____

If you finance the purchase price, what are the terms? _____ Number of years _____

Interest rate? _____% Builder discount? _____ or _____% Lending Institution name and address: _____

I hereby request the developer's multiple lot discount on all available lots on the above referenced subdivision:

Signature of Owner { } or Agent { } _____ Phone _____

Name and mailing address if different from above: _____

APPLICATION MUST BE RECEIVED BY ASSESSOR'S OFFICE ON OR BEFORE MAY 1ST

Please answer all questions. See back for instructions and information.

SPARTANBURG COUNTY ASSESSOR'S OFFICE

INSTRUCTION SHEET FOR DEVELOPER'S MULTIPLE LOT DISCOUNT

(Applicable Laws: Section 12-43-224 of the South Carolina Code of Laws of 1976 as amended and South Carolina Tax Commission Property Tax Regulation 117 – 128 and Spartanburg County Council directive dated January 17, 2000.)

QUALIFICATIONS

To qualify for the developer's multiple lot discount, the owner or developer or their agent must make written application on or before **May 1st** of the current tax year in which the discount is claimed. The application for the discounted value shall be made to the assessor of the county in which the real property is located, upon forms provided by the county.

The developer must own ten or more unsold lots within the homogeneous area as of December 31st preceding the tax year (the tax control date).

The conditional or final plat must be approved through the Spartanburg County Planning Commission and recorded with the Spartanburg County Register of Deeds.

S.C. Tax Commission Regulation 117 – 128 defines a subdivision as "...a tract of land which has been divided into separate parcels or lots with suitable streets, roadways, open areas, and other appropriate facilities for development as residential, commercial, or industrial sites that have been surveyed and a plat recorded with the appropriate county official." It defines a developer as "...someone who owns 10 or more lots which are offered for sale in a subdivision."

INSTRUCTIONS:

- 1. Please answer all questions. Please indicate if the question does not apply.**
- 2. Sign the completed application.**

Return the completed application on or before May 1st of the current tax year to the address below.

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366 North Church Street
Spartanburg, SC 29303

PO Box 5762
Spartanburg, SC 29304

864-596-2544