



**Office of the Assessor**

Post Office Box 362, Newberry, South Carolina 29108

Phone: (803) 321-2125 Fax: (803) 321-2126

**APPLICATION FOR DEVELOPER'S MULTIPLE LOT DISCOUNT.  
FOR TAX YEAR \_\_\_\_\_**

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

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 \$
<b>***Please attach a list or a plat of lots and their asking price.***</b>	
<b>IMPROVEMENTS:</b> (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:	
Lending Institution 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 1<sup>ST</sup>**

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



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# **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.

## **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 1<sup>st</sup>** 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 31<sup>st</sup> preceding the tax year (the tax control date).

The conditional or final plat must be approved through the Newberry County Zoning and recorded with the Newberry County Clerk of Court.

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\*\*\***

**Please answer all questions. Please indicate if the question does not apply.**

**Sign the completed application.**

**Return the completed application on or before May 1<sup>st</sup> of the current tax year to the address above.**