

*Union County Office of Assessor  
203 N. Herndon St, Union SC 29379  
Application for Multi Lot Discount  
Tax Year \_\_\_\_\_*

Name & Address: \_\_\_\_\_ Date: \_\_\_\_\_

TMS# \_\_\_\_\_ Year Developed: \_\_\_\_\_ Total Number of Lots \_\_\_\_\_

Number of unsold lots as of 12/31/ \_\_\_\_\_ 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/Page Reference \_\_\_\_\_ Deed Restriction Reference \_\_\_\_\_

Average Asking Price per Lot \$ \_\_\_\_\_ Average Previous Year Asking Price \$ \_\_\_\_\_

**Please attach a list or the 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 Date? \_\_\_\_\_ 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 & Address: \_\_\_\_\_

**I hereby request the developer's multiple lot discounts 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**

Do Not Write Below This Line – Assessor's Office Use Only

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Signature of Certifying Individual

Date Received

## UNION COUNTY OFFICE OF ASSESSOR

### INSTRUCTION SHEET FOR DEVELOPER'S MULTIPLE LOT DISCOUNT

(Applicable Law: Section 12-43-224/225 of the South Carolina Code of Laws of 1976 as amended.)

#### QUALIFICATIONS

- To qualify for the developer's multiple lot discount, the owner or agent shall apply for the discount by means of a written application, form provided by the county, to the Assessor on or before **May 1** of the year for which the discount is claimed, failure to do so constitutes a waiver of the discounted value for the year.
- The developer must own ten or more unsold lots within the homogeneous area as of December 31<sup>st</sup> preceding the tax year in question (tax control date).
- Subdivision plat must be filed with the Union County Clerk of Court, 210 W. Main St., Union.
- 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 1<sup>st</sup>** of the current tax year to the address below.

Union County Assessor's Office  
203 North Herndon Street  
Union, South Carolina 29379  
864-429-1650