



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
SCHEDULE G
FEE IN LIEU OF TAX SUPPLEMENTAL

2022

PT-300G
(Rev. 11/2/20)
7096

The PT-300G should be sent to the county auditor, where the FILOT project is located, at the same time the PT-300 is filed with the SCDOR. A separate PT-300G should be completed for each Schedule S or Schedule T filed.

Owner name \_\_\_\_\_ SID number \_\_\_\_\_
Date of agreement \_\_\_\_\_ Schedule letter \_\_\_\_\_
Plant location \_\_\_\_\_ Schedule number \_\_\_\_\_
(Address) \_\_\_\_\_

- 1. Fair Market Value of real property (appraised value) ..... 1. \_\_\_\_\_
2. Assessment ratio for real property (see instructions) ..... 2. \_\_\_\_\_ %
3. Total Assessed Value of real property (multiply line 1 by line 2)..... 3. \_\_\_\_\_
4. Fair Market Value of personal property
(Income Tax basis less depreciation allowable by law) ..... 4. \_\_\_\_\_
5. Assessment ratio for personal property..... 5. 10.5 %
6. Total Assessed Value of personal property (multiply line 4 by line 5)..... 6. \_\_\_\_\_
7. Total Assessed Value of real and personal property (add line 3 and line 6) ..... 7. \_\_\_\_\_

TO BE COMPLETED BY COUNTY OFFICIAL

8. Multiply by current millage rate X \_\_\_\_\_
9. Property Tax amount that would be due if property were not
subject to fee \_\_\_\_\_

I declare that the values provided above, to the best of my knowledge and belief, are true, correct, and complete.

Print preparer's name: \_\_\_\_\_
Signature of preparer: \_\_\_\_\_
Phone number: \_\_\_\_\_
Email: \_\_\_\_\_

Statement No. 77 of the Governmental Accounting Standards Board ("Statement No. 77") concludes that government financial statement users need information about certain tax abatements provided to taxpayers. For purposes of Statement No. 77, a "tax abatement" results from an agreement between a government and an individual or entity in which the government promises to forego tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. One of the items that must be reported with respect to tax abatements is the gross dollar amount of taxes abated during the period. A Fee in Lieu of Tax (FILOT) Agreement may be construed as a "tax abatement" and therefore, a governmental entity may be required to report the foregone "tax revenues" associated with the FILOT Agreement. The SCDOR's sole purpose in requesting the information listed on this form is to collect data that may aid governmental entities in complying with the provisions of Statement No. 77. The SCDOR has not reviewed, and does not guarantee, the accuracy of the information contained in this schedule. To the extent the county has granted a taxpayer a special source revenue credit or bond, that information is not covered in this schedule, nor are any other incentives that might have been granted to the taxpayer.