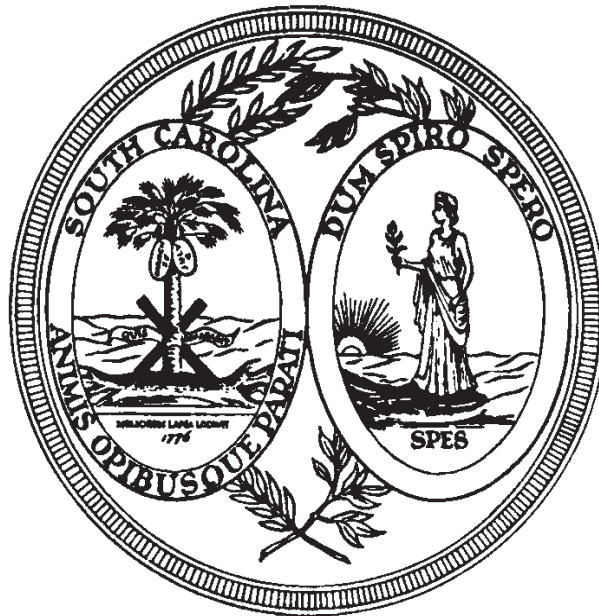


State of South Carolina  
Department of Revenue

**2022**



Property Tax and Fee In Lieu  
Instructions for PT-300

**These instructions are for:**

Manufacturing  
Mining  
Corporate Headquarters  
Corporate Office Facilities  
Distribution Facilities

Research and Development Facilities  
Leased Utilities  
Leased Transportation For Hire  
Fee In Lieu of Tax Properties  
Manufacturing Warehouse

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## GENERAL INFORMATION

### Manufacturing and Mining Defined

A **manufacturer** is every person engaged in making, fabricating, or changing things into new forms or in refining, rectifying, or combining different materials.

Manufacturing and mining is further defined by the classifications set out in Sectors 21, 31, 32, and 33 of the most recent North American Industrial Classification System (NAICS) manual, with the exception of publishers of newspapers, books, and periodicals, which do not print their publications. (SC Code Section 12-43-335.)

### Exemptions/Estimates

See application for exemption and the following SC Code Sections for more information: 12-37-220(A)(7), (A)(8), (B)(32), (B)(34), (B)(52), and 12-37-220(C).

### Appeal Procedures

If you dispute a new or amended value, assessment, or fee, you may appeal by filing a **written protest within 90 days** of the date of the Property Assessment Notice. If your appeal is accepted, the SCDOR will adjust the valuation to 80% of the original amount. Any valuation greater than 80% which you agree to in writing may be accepted pending resolution of the appeal. You will be charged interest for the unpaid amount. A **written protest** must be filed within 90 days and contain the following:

- Property owner's name, address, and phone number
- SID number as shown on the Property Assessment Notice
- Date of the Property Assessment Notice you are appealing
- Tax year
- Plant operation schedule identification number (SCHD A00001)
- Any combination of the following as the matter(s) under appeal for each schedule:
  - Real Property value, assessment, or fee
  - Personal Property value, assessment, or fee
  - Exemption assessment
  - Penalty assessment fee
- Your reasons or grounds for disagreeing with the valuation, assessment, or fee
- What you believe is the fair market value and assessment of the property
- Contact name and phone number
- Agreed-upon percentage valuation, assessment, or fee in excess of 80%. See information above.

You must complete and file an SC2848, Power of Attorney and Declaration of Representative, for all taxpayer representatives.

### Taxpayer Representative

In order to authorize and individual as your representative, you must file an SC2848, signed by you and the representative. You can only be represented by an attorney, CPA, or enrolled agent. You must indicate on the SC2848 that the representative has the authority to represent you **in Property Tax matters as well as Income Tax matters as they relate to Property Tax.**

This is important, since many Property Tax issues reference information filed on your Income Tax return. If this power is not granted, we will not be able to discuss these issues with the representative. Authorization may be extended to registered, licensed, or certified real estate appraisers in questions of real property value only. See SC Code Section 12.60.90 for more information.

### Failure to File and Late Penalties

If returns are not filed on time, you may lose exemptions and be charged late filing penalties. See SC Code Section 12-37-800 for more information.

You may appeal late filing penalties in writing in accordance with South Carolina Revenue Procedure #98-3, available at [dor.sc.gov/policy](http://dor.sc.gov/policy).

Local county auditors assess late payment penalties. You should appeal to the County Auditor. Telephone numbers and mailing addresses for all county officials are on the Association of Counties website at [sccounties.org](http://sccounties.org).

**Millage Rates** or tax levies are applied by the local county auditors. Contact information for all county auditors is available on the Association of Counties website at [sccounties.org](http://sccounties.org).

## Frequently Asked Questions

### Who is required to file this return?

- The owners of all real and/or personal property of which a Fee In Lieu of Tax (FILOT) agreement has been negotiated with the county
- The owners of all real and/or personal property **owned, used, or leased\*** by the following businesses:
  - Manufacturing
  - Mining
  - Industrial Development Projects assessed under FILOT agreements under SC Code Sections 4-12-30, 4-29-67, 4-29-69, and 12-44
  - Facilities that qualify for an exemption under SC Code Sections 12-37-220B(32), 12-37-220B(34), or 12-37-220B(52)
    - Manufacturing/mining facility
    - Corporate headquarters
    - Corporate office facilities
    - Distribution facilities
    - Research and development facilities
- The owners of all real and/or personal property **used by or leased\*** to the following utility and transportation for hire companies:
  - Water, heat, light and power
  - Telephone
  - Cable television
  - Sewer
  - Railway
  - Private carline
  - Airline
  - Pipeline

\*All leased property should be reported by the owner. When leased property is capitalized by the lessee for income tax purposes, the lessee is considered the owner, in accordance with SC Revenue Ruling #93-11.

### When am I required to file?

You must file at least one return per year. Returns are normally due by the last day of the fourth month following your accounting closing date used for income tax purposes. The following exceptions apply:

- **Initial return:** The initial return is due based on your accounting closing date or December 31, whichever comes first. For example, if you start operation in July, after your June accounting closing date, you should file based on assets as of December 31.
- **Change in account closing date:** When you change your accounting closing date within a calendar year, you must file a return for each accounting closing date. The SCDOR will determine the assessment from each return and use the highest assessment.
- **Property sold after the seller's account closing date:** The seller is required to file a return based on the accounting closing date. The purchaser is not required to file a return as of the purchaser's accounting closing date during the calendar year of the sale.
- **Property sold before the seller's account closing date:** An initial return is required by the purchaser, based on the purchaser's accounting closing date or December 31, whichever comes first, after the purchase of the property.

### Which tax year return should I file?

Property taxes are based on the status of the property as of your accounting closing date for the previous year. Your 2020 tax year return should be based on the 2019 accounting closing date. For example, if you are filing a return based on your March 2019 accounting closing date, you should file your tax year 2020 return on or before July 31, 2019.

### File your PT-300 Online with MyDORWAY

You can now file the PT-300, Property Tax Returns, and submit asset listings online using our free and secure tax portal, MyDORWAY. You can only use MyDORWAY to file initial returns and returns beginning with tax year 2020. Managing your South Carolina tax accounts is easy on MyDORWAY and tutorials are available to help. Visit [dor.sc.gov/mydorway-signup](https://dor.sc.gov/mydorway-signup) to get started.

### Are extensions allowed?

Extensions are not allowed for filing Property Tax returns. Extensions granted for Income Tax purposes **do not** apply to Property Tax returns.

### Are amended returns accepted?

Amended returns are accepted up to the due date of the return. Amended returns filed after the due date may be accepted or rejected at the SCDOR's discretion.

## PT-300 INSTRUCTIONS

Round all entries to the nearest dollar. You and your preparer must sign and date the return. Refer to the Frequently Asked Questions section on page 3 to determine when to file. You must complete all items on the return and schedules. Report all changes, corrections, and additional entries in Section E: Account Information Changes.

### SID Number

Enter your Single Identification Number (SID) as assigned by the SCDOR. Use the entire eleven-digit number on all correspondence.

### County

Enter the name of the county where the property is located.

### Return Filing Status

Indicate the filing status of this return by selecting one of the options below.

- **Initial Return:** Filed your first calendar year in business based on your accounting closing date **or** December 31, whichever comes first.
- **Annual Return:** Filed each calendar year after your initial return, based on your accounting closing date.
- **Amended Return:** Filed to correct a previously-filed return. A three-year statute of limitations exists for the abatement or refund of property taxes.
- **Returns Due to Change in Accounting Closing Date:** Filed when you change your accounting closing date within a calendar year. You must file a return for each accounting closing date. The SCDOR will determine the assessment from each return and use the highest assessment. Only the return reporting the new accounting closing date should be filed under this filing status. The return for the original accounting closing date should be filed under the **annual** or **initial** filing status.
- **Final Return:** Filed after all operations have ended or the property is sold. The filing of a final return will initiate a review of the property prior to closure. (Note: If still in operation on your accounting closing date, the "annual" return filing status should be used.) If the final return is the result of a change in ownership, complete the change in ownership section on the PT-300. Also, complete the appropriate plant/operation schedule reporting the reason and the date of occurrence.

### Owner Name and Mailing Address

Enter the property owner's name and mailing address. To update the mailing address, mark the **Change of Address** box on page 1 of the PT-300. Report any name and address changes or spelling corrections in Section E: Account Information Changes. For corporations, only report name changes that have been recorded with the South Carolina Secretary of State (SCSOS).

Name changes resulting from a change in ownership should be reported under Section F: Ownership Changes.

The mailing address reported on this return will be used for all future correspondence issued by the SCDOR and the county.

### Section A: Account Information

1. **FEIN or SSN:** Enter your FEIN or SSN.
2. **Accounting Closing Date and Start Up Date:** Enter your accounting closing date used for income tax purposes (month/year) and the date that the operation started at this location (month/day/year).
3. **Property Location:** Enter the exact property location (street address, city, zip code and phone number).
4. **Type of Ownership:** Select the ownership classification for the business.
5. **Contact Person:** Enter the name of a contact person.
6. **Contact Person Phone Number:** Enter the contact person's telephone number.
7. **Name Used To File Income Tax:** If you are filing a Consolidated Income Tax return or filing under another name for any other reason, enter the name and FEIN or SSN used to file that return.

### Section B: Name(s) of Business Owners, General Partners, Officers, or Members

Provide FEIN/SSN, Names/Titles, Home Addresses, and % Ownership of the top 4 business owners, general partners, officers, or members of the company.

### Section C: Schedule Summary

Complete each schedule according to the plant/operation instructions on next page. Enter the schedule letter, schedule number, plant/operation name and the total gross capitalized cost reported on each schedule. If you are no longer reporting assets on a schedule previously reported, file the schedule stating the reason for no assets. Enter a zero for the total gross capitalized cost on the plant/operation schedule and the schedule summary. If you are filing an initial return or adding new schedules to an existing account, do not enter a schedule number. The SCDOR will assign a schedule number as each operation is registered.

### Section D: Associated Leases: Schedule Z Required

List the Names of the Companies that lease any assets to or from the company. Provide the details on the Schedule Z.

### Section E: Account Information Changes

Report any changes, corrections, or omissions to the FEIN/SSN, property location address, Accounting closing date, or the company's start up date.

**Section F: Ownership Changes**

If there has been a change in ownership of this facility, complete this portion of the return. The purchaser of an existing facility should review SC Code Section 12-37-220(C) and the Application for Exemption on page 11. The seller and purchaser should refer to page 3 for due dates.

**Additional Schedules**

**Schedule X:** Check when Schedule X is attached, reporting the breakdown of real property, leasehold, and pollution control improvements.

**Schedule Z:** Check when Schedule Z is attached, reporting additional leases. Leases currently on our records are listed on page 2 of the PT-300.

**Signature and Date**

You and your preparer (or an officer of the company) must sign and date all returns. Property Tax returns must be mailed separately from the Income Tax or any other type tax return filed with the SCDOR.

## SCHEDULES A, B, C, D, E, F, J, K, L, S, AND T PLANT/OPERATION SCHEDULE INSTRUCTIONS

You must provide a schedule for each plant/operation reporting the fixed assets at that location. Use the classification guidelines to determine the correct schedule(s) for new operations. If the property location has multiple operations that fall into more than one classification, separate plant/operation schedules should be filed for each. **Ledgers or computer printouts are not accepted.**

The items covered below are only required on schedules that specifically request them. For example, net book value is only required on Schedules B, C, D, J, K, and T.

### Schedule Number

The schedule number is used to designate multiple schedules for a given classification of property. When filing your initial return or adding a new schedule to an existing account, leave this area blank. The SCDOR will assign a schedule number as each plant/operation is registered. Keep a record of the schedule letter and number assigned to each plant/operation as a reference for future correspondence. If you have multiple Fee in Lieu of Tax (FILOT) agreements, complete a separate schedule for each one.

### Plant/Operation Name

List the plant/operation name when filing your initial return or adding a new schedule. The plant/operation name must be unique for each taxpayer statewide. The name on each schedule should correspond to the plant/operation name in the schedule summary on the PT-300. Space is limited to 40 alphanumeric characters. Examples of plant/operation names are:

Plant No 13  
Corporate Headquarters  
Smith Inc Fiber Plant Spartanburg

### NAICS Code

Enter your NAICS code.

### Owner Name

Enter the property owner's name as reported on the PT-300.

### SID

Enter the SID as reported on the PT-300. If you are setting up a new account, the SCDOR will assign an SID when the return is processed.

### No Longer Reporting Any Assets

If you are no longer reporting any assets on a schedule, check the applicable reason and enter the month and year of the occurrence. Then enter zero as the total gross cost on the schedule and in the schedule summary on the PT-300.

### Property Listings

Enter the gross capitalized cost and net book value (when applicable) for all fixed assets by year of acquisition. Each year listed represents the year when an accounting period ended. For example, the year 2016 should include all assets acquired during the 2016 accounting year. The last year listed for each property type should include all assets acquired for that year and all previous years. Adjustments for disposals should be made by reducing the investment by the amount of the disposal for the year of acquisition.

**Gross Cost:** The total cost of all fixed assets including amortized costs and capitalized leases, interest, installation, and labor as shown by your records for income tax purposes. Do not use depreciated values. This cost must be the same cost as reported for income tax. Depreciation is applied by the SCDOR for all taxable properties in accordance with SC Code Section 12-37-930. Cost less depreciation applies to Schedules A, E, F, L, and S.

**Net Book:** The total cost of machinery and equipment, furniture and office equipment, less income tax depreciation, as used for Income Tax purposes. **No item should be depreciated more than 90%.** See SC Revenue Ruling #05-2 for State and Federal Tax Conformity and Exceptions. Net book values only apply to Schedules B, C,D, J, K, and T.

### Machinery and Equipment

Includes but not limited to:

- Air conditioning - special process (not employee comfort)
- Alarm systems
- Foundations for machinery and equipment
- Leasehold improvement - classified as personal property
- Machinery and equipment
- Process related computer hardware and software
- Special plumbing and electrical work
- Special purpose lighting
- Tools and dies

Does not include:

- Inventory
- Licensed vehicles
- Water, air pollution, and noise equipment **required** by state or federal government

Refer to Property Tax Regulation 117-1700.1 on page 9.

### Furniture and Office Equipment

Includes but not limited to:

- Office furniture and equipment
- Non-process related computer hardware and software



## Real Property Improvement

Includes but is not limited to:

- Air conditioning - employee comfort
- Canopies
- Elevators
- Fencing
- Loading platforms
- Parking lots
- Partitions
- Railroads
- Retaining walls
- Road
- Structural improvement

Refer to Property Tax Regulation 117-1700.1 on page 9.

Attach Schedule X to identify all new real property investments not previously reported.

## Land

Includes the gross capitalized cost of all land acquisitions at the plant site. Enter the acreage associated with each acquisition. Round all acreage to two decimal points. For example, 1.75 acres, not 1 3/4 acres. If acreage is not available, enter the number of lots.

## Leasehold Improvements

Includes the gross capitalized cost of all real property improvements made by the lessee and should be reported by the lessee. Any leasehold improvements considered as personal property by Property Tax Regulation 117-1700.1 should be reported as machinery and equipment or furniture and office equipment. Refer to Property Tax Regulation 117-1700.1 on page 12 for a complete listing.

Attach Schedule X identifying all new leasehold improvements not previously reported.

## Pollution

Includes the gross capitalized cost of all facilities or equipment of industrial plants which are designed for the elimination, mitigation, prevention, treatment, abatement or control of water, air or noise pollution, both internal and external, **required by the state or federal government** and used in the conduct of their business.

Attach Schedule X and a detailed list, identifying all new pollution investments not previously reported. A copy of this list should be maintained at the plant site.

## Vehicles

Includes the gross capitalized cost of all licensed vehicles registered or capitalized as a part of this plant/operation. Licensed vehicles are taxed locally by the county and are not included in the SCDOR's assessment.

## Total Gross Cost Reported on this Schedule

Enter the total gross capitalized cost for all property types reported on this schedule. **Do not include net book values.** Also, enter this total gross capitalized cost in Section C, Schedule Summary, on the PT-300. You must include the schedule letter, schedule number, and plant/operation name associated with the total.

## Jobs Created

(Applies to **Schedule D and K** only) Enter the number of **new** full-time jobs created for the current accounting year as of your accounting closing date. Refer to SC Code Section 12-37-220B(32) on page 10 for definition of **new job** and **full time job**.

(Applies to **Schedules S and T** only) Enter the total number of jobs (**cumulative**) at the project for the current accounting year as of your accounting closing date. Refer to SC Code Sections 12-44-30(7), 4-29-67D(3)(4)(a), 4-12-30D(3)(4)(a) for more information.

## SCHEDULE G - FEE IN LIEU OF TAX SUPPLEMENTAL SCHEDULE INSTRUCTIONS

All companies receiving the benefits of a Negotiated FILOT Agreement must complete a Schedule G. Complete the Schedule G and send to the appropriate county auditor for the FILOT project in which the Schedule S or Schedule T relates. For example, if you have a FILOT project in Spartanburg County and are filing a Schedule S, and a FILOT project in Cherokee County where you are filing a Schedule T, a Schedule G should be completed for both the Spartanburg Schedule S and the Cherokee Schedule T.

## Owner Name

Enter the property owner's name as reported on the PT-300.

## SID

Enter the SID as reported on the PT-300.

## Schedule Letter and Number

Enter the Schedule letter and Schedule number from the associated plant/operation schedule.

## Date of Agreement

Enter the date of the Negotiated FILOT Agreement for the associated plant/operation schedule.

## Plant Location

Enter the property owner's location address as reported on the PT-300.

## Fair Market Value of Real Property

Enter the appraised value of the real property of the project.



**Assessment Ratio for Real Property**

Enter the ad valorem assessment ratio for the real property. This assessment ratio can be 6% to 10.5%, depending on the nature of the business.

**Total Assessed Value for Real Property**

Multiply the fair market value of real property by the assessment ratio for real property.

**Fair Market Value for Personal Property**

Enter the fair market value of the personal property using the Income Tax basis less depreciation allowable by law.

**Total Assessed Value of Personal Property**

Multiply the fair market value of personal property by the assessment ratio for personal property (10.5%).

**Signature Required**

Sign the form to declare the information provided is correct and complete. Provide a printed name, email, and phone number. If a preparer is completing the form on your behalf, the preparer should complete this section.

**SCHEDULE X - IMPROVEMENT SCHEDULE  
INSTRUCTIONS**

Each plant/operation reporting real, leasehold, or pollution control improvements not reported in previous years must complete Schedule X. Attach Schedule X and a detailed list of pollution control improvements behind the associated plant/operation schedule.

**Owner Name**

Enter the property owner's name as reported on the PT-300.

**SID**

Enter your SID as reported on the PT-300.

**Schedule Letter and Number, Plant/Operation Name**

Enter the schedule letter, the schedule number, and the plant/operation name from the associated plant/operation schedule.

**Real Property Improvements**

Enter the investments for all new buildings, improvements, or additions to existing buildings and all land or site improvements not previously reported in the categories provided. Use the "other" category for improvements that do not fit the categories provided.

**Leasehold Improvements**

Enter the leasehold investments not reported in previous years in the categories provided. Use the "other" category for any other investments.

**Pollution Control Improvements**

Enter the real and personal pollution control investments not reported in previous years in the categories provided. Use the "other" category for any other investments. Attach a detailed list identifying all new pollution control investments. This list should be maintained at the plant site.

**SCHEDULE Z - LEASE SCHEDULE  
INSTRUCTIONS**

Schedule Z must be filed to report information on leases not previously reported. See page 2 of the PT-300 for leases currently on our records. When Schedule Z has been completed, attach it behind page 2 of the PT-300. Leases capitalized by the lessee for Income Tax purposes are not required to be listed on Schedule Z. In this case, the lessee is considered the owner and should include the leased property as assets on their PT-300.

**Owner Name**

Enter the owner's name as reported on the PT-300.

**SID**

Enter the SID as reported on the PT-300.

**Schedule Letter and Number, Plant/Operation Name**

Enter the schedule letter, the schedule number, and the plant/operation name from the plant/operation schedule associated with each lease.

**Lessee/Lessor, FEIN/SSN, Address**

Enter the lessee/lessor's name, FEI/SSN, and mailing address.

**Type Property Leased**

Check the type property leased.

**Property Leased**

Check the **To** or **From** box to indicate whether the property is leased to or from the lessee/lessor being reported.

**Date Lease Started**

Enter the date that the lease started.

**Annual Rent**

Enter the annual rent paid or received.

## CLASSIFICATION GUIDELINES

Use the guidelines described below to determine the correct plant/operation schedule to file based on ownership, location, and use of the property. **All properties reported on this return fall into one of the following categories:**

- 1. Manufacturing or Mining Properties:** LOCATED ON the premises of or contiguous to the plant site
- 2. Non-Contiguous Manufacturing or Mining Properties:** NOT LOCATED ON the premises of or contiguous to the plant site
- 3. Leased Utility and Transportation for Hire:** All real and personal property used or leased to:
  - (a) Utility companies including **water, heat, light, solar, power, telephone, cable television, and sewer companies**
  - (b) Transportation for hire companies including **railway, private carline, airline, and pipeline** This category excludes property owned by utility companies.
- 4. Other Properties:** All real and personal property **NOT** owned, used, or leased by a manufacturer, miner, or utility company.

Use the property classification breakdown below to determine the correct schedule to file. If you have a Multiple Property Classification, you should file the appropriate schedule for each classification. If multiple classifications fall under the same schedule, report all assets on one schedule unless told otherwise by the SCDOR.

### Schedules:

- A Manufacturing and Mining:** All real and personal property owned or leased by a manufacturer or miner located on the premises of or contiguous to the plant site. Includes warehouses used for storage of raw materials, equipment, supplies, or for any manufacturing-related process or support function. A facility qualifying for exemption under SC Code Sections 12-37-220(A)(7) and 12-37-220(B)(52).
- B Non-Contiguous Manufacturing or Mining:** All real and personal property owned or leased by a manufacturer or miner **NOT** located on the premises of or contiguous to the plant site (may include office facilities that are not located on the premise of the plant site). A facility qualifying for exemption under SC Code Section 12-37-220(B)(52).
- C Manufacturing Research and Development:** A facility classified by the SCDOR as a facility used by the manufacturer and devoted directly and primarily to research and development. A facility qualifying for exemption under SC Code Sections 12-37-220(B)(34) and 12-37-220(B)(52).
- D Manufacturing Corporate Headquarters Distribution Facility:** A facility classified by the SCDOR as a facility used by the Manufacturer and is devoted directly and primarily to being a corporate headquarters or a wholesale distribution center. A facility qualifying for exemption under SC Code Sections 12-37-220(B)(32) and 12-37-220(B)(52) .
- E Leased Utility:** Water, Heat, Light, Solar, Power, Telephone, Cable Television, and Sewer Companies. May include Corporate Headquarters or Distribution Facilities that do **NOT** qualify for the exemption under SC Code Sections 12-37-220(B)(32) and 12-37-220(B)(52).
- F Leased Transportation for Hire:** Railway, Private Carline, Airline, and Pipeline Companies. May include Corporate Headquarters or Distribution Facilities that do **NOT** qualify for the exemption under SC Code Sections 12-37-220(B)(32) and 12-37-220(B)(52).
- J Non-Manufacturing Research and Development:** A facility classified by the SCDOR as **NOT** used by the Manufacturer and devoted directly and primarily to research and development. A facility qualifying for exemption under SC Code Section 12-37-220(B)(34).
- K Non-Manufacturing Corporate Headquarters Distribution Facility:** A facility classified by the SCDOR as **NOT** used by the Manufacturer and devoted directly and primarily to being a corporate headquarters or a wholesale distribution center. A facility qualifying for exemption under SC Code Section 12-37-220(B)(32).
- L Manufacturing Warehouse:** Real property used primarily for the warehouse of **finished goods**, and qualifies for an exemption under SC Code Section 12-37-220(B)(52).
- S Manufacturing Fee in Lieu:** Manufacturing properties assessed under "Fee in Lieu of Tax" agreements in accordance with SC Code Sections 4-12-30, 4-29-67, 4-29-69, and 12-44.
- T Non-Manufacturing Fee in Lieu:** Non-Manufacturing properties assessed under "Fee in Lieu of Tax" agreements in accordance with SC Code Sections 4-12-30, 4-29-67, 4-29-69, and 12-44.
- G Fee in Lieu of Tax Supplemental:** Sent to the county auditor where the FILOT project is located when the PT300 is filed with the SCDOR. Each Schedule S or Schedule T should have an accompanying Schedule G period.
- X Improvement Schedule:** A breakdown of improvements for each plant/operation. Each plant/operation should have its own Schedule X.
- Z Lease Schedule:** Report of all leases not previously reported

To review the codes and regulations mentioned above, visit [dor.sc.gov/policy](http://dor.sc.gov/policy)

## PROPERTY TAX DEFINITIONS

SC Code of Regulations 117.1700.1 provides definitions of both real and personal property. Land, buildings, items of property primarily used for those lands and buildings, and all other property that has traditionally been considered real property are defined as real property. All other items of property are defined as personal property. For the purposes of taxation, the following items are classified as real property:

### Land Improvements Including:

Bridges	Paved areas	Sanitary and fire protection
Culverts	Permanent standard gauge	Storm and sanitary sewers
Dams	railroad trackage, bridges, and trestles	Viaducts
Ditches and canals	Piling and mats for improvement of site	Walls forming storage yards/fire
Drainage	Private roads	protection dikes
Dykes	Reservoirs	Water lines for drinking
Fencing	Retaining walls	
Fixed river/lake/tidewater wharves and docks		

### Improvements to Buildings Including:

Areaways	Lighting	Systems for heating and air conditioning
Building elevators and escalators	Loading/unloading platforms and canopies	Stairways
Fixed fire protection	Partitions	Ventilation
Floors	Plumbing and drinking water,	Walls
Foundations	Roof	
Insulation	Sanitation	

### Listed below are miscellaneous items which are identified as either real or personal property. This list is not inclusive.

Air conditioning-building air conditioning, including refrigeration equipment, for comfort of occupants - Real	Dust catchers - Personal
Air conditioning - window units and package units - Personal	Farm equipment - Personal
Air conditioning - for special process to maintain controlled temperature and humidity - Personal	Fire alarm system - Personal
Aircraft - Personal	Fire walls-masonry - Real
Aluminum pot lines - Personal	Foundations for machinery and equipment - Personal
Ash handling system, pit and superstructure (see Boilers)	Furniture and fixtures of commercial establishments and professional - Personal
Asphalt mixing plant - Personal	Gasoline tanks - (see Tanks)
Auto-call and telephone system - Personal	Greenhouse - Real
Automobile - Personal	Greenhouse - benches and heating system - Personal
Bins permanently affixed for storage - Real	Gravel plant-machinery and equipment - Personal
Boats - Personal	Hoist pits - (see Pits)
Boilers for service of building - Real	Houses and sheds-portable or on skids - Personal
Boilers for service of building and manufacture with primary use for manufacture - Personal	inventory of merchants - Personal
Booths for welding - Personal	Kilns-lumber drying kiln structure - Real
Bucket elevator-open or enclosed (including casing) - Personal	Kilns-concrete block drying kiln structure - Real
Bulkheads - making additional land area to be assessed with as part of the improved land	Kilns circular down draft (beehive) - Real
Building-special constructed building - Real	Kilns-heating or drying system - Personal
Cistern - Real	Laundry steam generating equipment - Personal
Coal handling systems (see boilers)	Lighting-yard lighting - Real
Cold storage - built-in cold storage rooms - Real	Lighting-special purpose - Personal
Cold storage refrigeration equipment - Personal	Lighting-service stations (except bldg.) - Personal
Control booth - Personal	Mixers and mixing houses - Personal
Conveyor or housing, structure or tunnels - Real	Mobile homes - Real
Conveyor unit including belt and drives - Personal	Monorail crane runways - Personal
Coolers-portable walk-in coolers - Personal	Motors, outboard and inboard boat - Personal
Cooling towers-primary use of manufacture - Personal	Movable structures - Personal
Cooling towers-primary use for building - Real	Ore bridge foundation - Real
Crane-moving crane - Personal	Ovens-processing - Personal
Crane runways including supporting columns or structure - inside or outside of building - Real	Piping-process piping above or below ground - Personal
Crane runways-bolted to or hung on tresses - Personal	Pits for equipment or processing - Personal
Dock levelers - Personal	Power lines and auxiliary equipment - Personal
Drying rooms structure - Real	Pumps and motors - Personal
Drying rooms heating systems - Personal	Pump house (including substructure) - Real
	Racks and shelving (portable or removable) - Personal
	Ready-mix concrete plant - Personal
	Recreational vehicles - Personal
	Refrigeration equipment (see Air conditioning) - Personal

Sanitary system - Real	Substation - equipment - Personal
Scale houses - Real	Tanks - all storage tanks above or below ground - Real
Scales - truck or railroad scales including pit - Real	Tanks - used as a manufacturing process - Personal
Scales - dormat scales - Personal	Tanks - underground gas tanks at service station - Personal
Silos - all storage silos - Real	Tipples Structure - Personal
Silos - containing a manufacturing process - Personal	Towers-transmission - Personal
Spray ponds - masonry reservoir-Real	Towers - TV or radio broadcasting - Personal
Spray ponds piping and Equipment-primary use classification	Trucks - Personal
sprinkler system - Real	Tunnels - Real
Stacks - mounted on boilers (see Boilers)	Tunnels-waste heat or processing - Personal
Stacks - chimneys-concrete or masonry-Real	Unit heaters - Real
Stacks - steel-supported individually and servicing heating	Unloader runway - Real
boilers - Real	Vaults, bank - Real
Stacks, steel servicing personal property units or a process -	Ventilating - Real
Personal	Ventilating system for manufacturing equipment - Personal
Steam electric generating plant and equipment - Personal	Water lines- For process above or below ground - Personal
Stone crushing plant-machinery and equipment - Personal	Water pumping station-building and structure - Real
Storage bins, small portable - Personal	Water pumps and motors - Personal
Storage facilities permanent, of masonry or wood - Real	Water treating and softening plant building and structure - Real
Storage vaults and doors including bank vaults and doors -	Wells, pumps, motors and equipment - Personal
Real	Wiring-power wiring - Personal
Substation building - Real	

### **APPLICATION FOR FIVE-YEAR EXEMPTION**

#### **Change in Ownership**

The purchaser of an existing facility is required to obtain approval from the local county governing body for an extension of the five-year partial exemption. The purchaser must submit a completed PT-444, Manufacturers Exemptions Extended To Unrelated Purchaser, to the SCDOR within the time stated by law for applying for exemption for the existing facility that has been purchased. You can find the PT-444 at [dor.sc.gov/forms](http://dor.sc.gov/forms).

New investments in real and/or personal property made after the purchase of the existing facility may qualify for the exemption as an addition. This may require the filing of separate schedules for the purchase of the existing facility and the additions. Separate schedules will only be necessary if the county governing body denies your request for the extension of the five-year exemption. An application for exemption may be filed within three years of your timely-filed PT-300. For more information regarding changes in ownership, see SC Code Sections 12-37-220(C), 12-37-220(A)(7), 12-4-720(A)(1) and 12-54-85(F)(1).

Do not wait for the PT-444 to be accepted before filing your PT-300.

#### **No Change in Ownership**

Owners of existing facilities that have not been purchased within this reporting period are not required to obtain approval from the local county governing body. The PT-300 and applicable schedules filed within the time prescribed by law for filing an application for exemption is considered your application for the partial exemption under SC Code Sections 12-37-220(A) (7),(A)(8), (B)(32), and (B) (34).

### **APPLICATION FOR WAREHOUSING AND WHOLESALE DISTRIBUTION**

Requests for warehouse reclassification should be put in writing and mailed to SCDOR Manufacturing Section, PO Box 125, Columbia, SC 29214-0704. Include your account name, SID number, and property location with the request. For more information on warehousing, see SC Code Section 12-43-220(a).

### **APPLICATION FOR IDLE PROPERTY**

**12-37-900 (Second Paragraph):** A manufacturer not under a fee agreement is not required to return personal property for ad valorem tax purposes if the property remains in South Carolina at a manufacturing facility that has not been operational for one fiscal year and the personal property has not been used in operations for one fiscal year. The personal property is not required to be returned until the personal property becomes operational in a manufacturing process or until the property has not been returned for ad valorem tax purposes for four years, whichever is earlier. A manufacturer must continue to list the personal property annually and designate on the listing that the personal property is not subject to tax pursuant to this section.

## FORMS AND INFORMATION

### Mailing Addresses:

#### For PT-300 Returns:

SCDOR  
Manufacturing Section  
Columbia, South Carolina 29214-0302

#### For Correspondence:

SCDOR  
Manufacturing Section  
PO Box 125  
Columbia, South Carolina 29214-0740

### Websites:

**SCDOR:** dor.sc.gov  
**Association of Counties:** www.sccounties.org

**Telephone Number:** 803-898-5055

**Email:** Manufacturing.Propertytax@dor.sc.gov

#### SCDOR Main Office:

300A Outlet Pointe Blvd.  
Columbia, South Carolina 29210

<b>PT-300</b> .....	Property Return
<b>PT-300 Instructions</b> .....	Instructions for PT-300
<b>Schedule A</b> .....	Manufacturing and Mining
<b>Schedule B</b> .....	Non-Contiguous Manufacturing
<b>Schedule C</b> .....	Manufacturing Research and Development
<b>Schedule D</b> .....	Manufacturing Corporate Headquarters Distribution Facility
<b>Schedule E</b> .....	Leased Utility
<b>Schedule F</b> .....	Leased Transportation For Hire
<b>Schedule J</b> .....	Non-Manufacturing Research and Development
<b>Schedule K</b> .....	Non-Manufacturing Corporate Headquarters Distribution Facility
<b>Schedule L</b> .....	Manufacturing Warehouse
<b>Schedule S</b> .....	"Fee In Lieu Of Tax" Manufacturing
<b>Schedule T</b> .....	"Fee In Lieu Of Tax" Non-Manufacturing
<b>Schedule G</b> .....	"Fee In Lieu Of Tax" Supplemental
<b>Schedule X</b> .....	Improvement Schedule
<b>Schedule Z</b> .....	Lease Schedule
<b>PT-444</b> .....	Five Year Exemption Extended To Unrelated Purchaser
<b>PT-465</b> .....	Warehousing and Wholesale Distribution Facilities of Manufacturers

**Copies** of current year plant/operation schedules are acceptable.

### PROPERTY TAX TIMETABLE

**Accounting Closing Date:** When are returns required to be filed?

**Return Due Date:** Returns are due on or before the last day of the fourth month following your accounting closing date.

**Notice of Assessment:** Taxpayers are notified of assessments and exemptions in August of each year.

**Appeal Period:** Must be filed within 90 days from the date on the PT-310, Property Assessment Notice.

**Tax Bills:** Assessments are furnished to counties, local millage rates are applied, and tax bills are issued.

### REMINDERS

#### Check the following items before mailing in your return

- \* **SID** number included on all forms.
- \* **Schedule Summary** completed with information from attached schedules.
- \* **Schedule X** attached to the associated schedule.
- \* **Schedule Z** attached after page 2 of PT-300.
- \* **Pollution** detail list attached to the associated schedule with a copy maintained at the plant site.
- \* **Returns** signed by you and your preparer.

Under the provisions of SC Code Section 12-4-340 of the 1976 code of laws, any outstanding liabilities due and owed to the SCDOR for more than six months may be assigned to a private collection agency for collecting actions.

## Taxpayers' Bill Of Rights

C-367 (Rev. 3/26/18) 6318

The Taxpayers' Bill of Rights outlines the rights of South Carolina taxpayers. Find the full text in Title 12, Chapter 58 of the South Carolina Code of Laws.

- You have the right to apply for assistance from the South Carolina Department of Revenue (SCDOR) Taxpayers' Rights Advocate to facilitate a resolution for complaints and problems.
- You have the right to fair, prompt, courteous service from the SCDOR.
- You have the right to access forms, instructions, publications, and other informational materials in plain, easy to understand language through our website at **dor.sc.gov**.
- You have the right to receive notices with descriptions of the basis for and identification of any tax, interest, and penalties due.
- The SCDOR is committed to maintaining taxpayer confidentiality.

### Contacting the SCDOR

For the fastest service, use the phone number and mailing address provided on the front of this notice (if available).

- **Find general information and tax forms at [dor.sc.gov](http://dor.sc.gov).**
- **Manage your tax accounts online using our secure tax portal, MyDORWAY, at [MyDORWAY.dor.sc.gov](http://MyDORWAY.dor.sc.gov).**
- **Call 1-844-898-8542 for phone assistance and location information.**
- **If mailing information is not provided on your notice or form, for the fastest service:**
  - Mail payments to: SCDOR, PO Box 2535, Columbia, SC 29202-2535
  - Mail correspondence to: SCDOR, PO Box 125, Columbia, SC 29214-0400

### Social Security Privacy Act Disclosure

It is mandatory that you provide your Social Security Number on this tax form if you are an individual taxpayer. 42 U.S.C. 405(c)(2)(C)(i) permits a state to use an individual's Social Security Number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SCDOR must provide identifying numbers, as prescribed, for securing proper identification. Your Social Security Number is used for identification purposes.