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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**APPLICATION FOR FINISHED GOODS WAREHOUSE &
WHOLESALE DISTRIBUTION FACILITIES**

PT-465
(Rev. 11/15/21)
7090

Taxpayer's name _____ Phone number _____

Company name _____ FEIN/SSN _____ Tax year _____

Mailing address _____ City _____ State ____ ZIP _____

Property location

Street address _____ City _____ State ____ ZIP _____

County _____ Tax map _____ SID number _____

The undersigned hereby affirms that the facility is used primarily for warehousing and wholesale distribution of finished goods only **AND** that the facility is not used for any other purpose such as manufacturing and the storage of raw materials.

Taxpayer's signature _____ Printed name _____ Date _____

Real property owned by or leased to a manufacturer and used primarily for warehousing and wholesale distribution will be assessed at 6% instead of the usual 10.5%. This property must not be physically attached to the manufacturing plant unless the warehousing and wholesale distribution area is separated by a permanent wall. See SC Code Section 12-43-220(a) at dor.sc.gov/policy for more information.

The real and personal property at these facilities should be reported using form PT-300, Schedule L. The real property will be appraised at market value and assessed at 6%. The personal property will be assessed at 10.5%. Real property falling under this classification does not qualify for the five year manufacturing exemption or pollution exemption for industrial property under SC Code Sections 12-37-220 (A)(7) or (A)(8). Approval of the warehousing facility is subject to satisfactory inspection.

Mail completed form to: SCDOR, Property Manufacturing Section, PO Box 125, Columbia, SC 29214-0740

Do not mail this form with your PT300 Property Tax Return.

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