


 STATE OF SOUTH CAROLINA
 DEPARTMENT OF REVENUE

2028

PT-300G

(Rev. 5/7/26)
7096

dor.sc.gov


SCHEDULE G
FEE IN LIEU OF TAX SUPPLEMENTAL

Send the Schedule G to the county auditor where the FILOT project is located after you file the PT-300 return with SCDOR. Complete a separate PT-300G for each Schedule S or Schedule T you file.

Owner name _____ SID Suffix _____
 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.