



Elizabeth M. "Liz" McDonald  
Assessor

Richland County Assessor's Office  
PO Box 192  
Columbia, SC 29202  
803-576-2640  
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Dear Property Owner:

**PLEASE BE AWARE THAT THE LAW CHANGES MADE FOR 2014 RELATIVE TO THE MLD APPLICATION PROCESS ARE STILL IN EFFECT FOR 2016!** Application deadlines differ depending on whether you are applying as a builder or a developer and whether you are making a first time application or have purchased from another builder or developer. In some cases, extensions may apply beyond the normal five years for a developer and one for a builder. Additionally, late application can be made with the payment of a late filing fee for each application.

For your convenience, we have included a computer list of lots as of this date that may qualify for the MLD. This list shows the tax map-block-lot number of each lot, the legal description, an internal key or account number, and the last sale date of the lot on our system. For the lots that qualify for the MLD, place an "X" on the line beside the tax map number. Add any qualifying lots that do not appear on the application and cross through any lots that have sold prior to December 31, 2015 or otherwise do not qualify. On the last page of the printout, answer the questions concerning the subdivision, date and sign the application. Please complete in ink in a clear and legible manner as this office will work from your list; and please be sure to provide a daytime phone number.

**PLEASE REMEMBER THAT THIS IS A COURTESY ONLY.** It is your responsibility as the property owner to include all lots that may qualify for the MLD regardless of who prepares or files the application. Lots that qualify but do not appear on the application will not be granted the MLD for the current tax year. With more than 6,000 MLD properties, we do not have the time to verify your application for completeness. It is your responsibility to complete the application correctly, accurately, and timely. Just as developers applications sent via mail must be postmarked prior to midnight of May 1<sup>st</sup>, applications sent via fax or e-mail must be received and have transmission times prior to midnight, May 1<sup>st</sup>. Any application sent after the close of May 1<sup>st</sup> will be considered late and not accepted without the payment of the late application penalty. For applications due within 60 days of the date of sale, applications received after the 60 days are considered to be late and subject to the late application penalty.

Under the old law (Section 12-43-224), applications for any remaining lots in plats filed prior to January 1, 2001 must be made annually. Under the new law (Section 12-43-225) for plats filed after January 1, 2001, application is made only once at the time of the original filing. Also, upon expiration, the MLD cannot be reapplied for.

Application may also be made in person at the Assessor's Office counter, second floor main lobby, County Administration Building, 2020 Hampton Street, from 8:30 a.m. to 5:00 p.m., Monday through Friday.

Sincerely,

Liz McDonald  
Assessor



