INSTRUCTIONS AND GENERAL INFORMATION RELATIVE TO FILING PERSONAL PROPERTY RETURN

1. If you owned this property on the December 31st date shown on the front/top of this form, you are required to complete and submit this Return. If the property is sold during the tax year, any tax notice issued in October will be billed to you as owner on December 31st. Horry County does not pro-rate personal property taxes. It is your responsibility to insure that the full amount of tax is paid. Please remit amount due or forward the tax notice to the purchaser if the tax was pro-rated at closing. DO NOT CALL OUR OFFICE OR RETURN THE TAX NOTICE TO NOTIFY US THAT THE PROPERTY HAS BEEN SOLD. Our records will be updated for the following tax year based upon the filing of the purchaser's deed. If there are questions about how to handle payment, contact your closing attorney.

2. You may need to consult with your accountant before completing Section 3 of this Return. The Return is subject to audit along with any supporting records kept by the property owner or his agent. Please make a copy of this Return for your records before mailing. Do not contact our office to inquire about numbers from a previously filed return. Once processed our records are transferred to a records storage facility.

3. South Carolina tax law, Section 12-37-210 provides that all items of Business Personal Property (including furnishings in rental/leased properties) shall be assessed for property tax purposes. Section 12-37-900 states that every person required by law to list property shall, annually, between the first day of January and April 30th, file a Return with the Auditor of the county in which the property is to be taxed. Any Return not postmarked on or before April 30th will be considered late and will be subject to a 10% penalty. THERE IS NO STATUTORY AUTHORITY FOR GRANTING AN EXTENSION FOR FILING OF THIS RETURN. An estimated value may be filed from the best information available and then amended when sufficient data is available.

4. Section 12-54-44 (B) (1) of the South Carolina Code of Laws provides: "A person who willfully attempts in any manner to evade or defeat a tax or property assessment imposed by a title administered by the department or the payment of that tax or property assessment, in addition to other penalties provided by law, is guilty of a felony and upon conviction, must be fined not more than ten thousand dollars or imprisoned no more than five years, or both, together with the cost of prosecution." An estimated assessment may be used in cases where insufficient values are filed or no Return is filed at all. Section 12-37-800 provides an additional 25% penalty for willfully attempting to evade a property tax.

5. As a courtesy, in most cases, this office does annually mail out Business Personal Property Tax Returns pre-printed with name and last known address of the property owner together with the property's account number, legal description, map-block-parcel number and tax district. HOWEVER, THE RESPONSIBILITY FOR LISTING THE PROPERTY ANNUALLY WITH THE AUDITOR'S OFFICE LIES SOLELY UPON THE OWNER OF THE PROPERTY REGARDLESS OF WHETHER OR NOT YOU RECEIVE A PRE-PRINTED RETURN. Go to www.horrycounty.org (Departments, Auditor, Downloadable Forms) to download a blank Personal Property Return (Form PR-26). When filing the downloaded Return, be sure to provide the account number for existing accounts and other identifying information that appears on your tax bill. Please list the name exactly as it appears on your property deed.

6. The tax year runs from January 1st through December 31st. Horry County does not bill taxes for a partial year when the property is sold. The full tax will be billed to the owner on December 31st prior.

7. Tax notices are issued October 1st each year. Should you fail to receive a tax notice by November 1st, contact the Auditor's Office at (843) 444-6140.

8. Appeals must be filed in writing and must be detailed as to the grounds for appeal and should be sent to the address shown below.

9. If your answers in numbers 1-4 of the Return are all "NO," and if the property is your actual primary residence, please contact the Horry County Assessor's Office at (843) 915-5040 to inquire about the "Legal Residence" special assessment rate.

HORRY COUNTY AUDITOR'S OFFICE
Business Personal Property Division
1201 21st Avenue North
Myrtle Beach, South Carolina 29577
(843) 915-5054