

**Form PR-26  
Horry County Personal Property Return**

**TAX YEAR 2016**

HORRY COUNTY AUDITOR  
1201 21<sup>st</sup> AVENUE NORTH  
MYRTLE BEACH SC 29577  
(843) 915-5054

Based on status and ownership for calendar year ending on December 31, 2015

**Must include signature and be postmarked on or before April 30<sup>th</sup> to avoid 10% penalty.  
Faxed copies cannot be accepted.**

**Check if Amended Return**

*This return is only for the personal property at the location below.  
PLEASE READ REVERSE SIDE BEFORE COMPLETING.*

NAME/MAILING ADDRESS
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Check  to indicate address change.

<b>Tax ID #:</b>	
<b>Property Descr./ Location:</b>	
<b>Real Estate PIN #:</b>	
<b>Tax District:</b>	

**IF PROPERTY HAS BEEN SOLD, SEE #1 & #6 ON INSTRUCTIONS SHEET.**

**SECTION 1: FOR RESIDENTIAL-TYPE PROPERTIES ONLY**

*(houses, condos, townhouses, apartments, etc.)*

**Incomplete returns will incur an estimated assessment.**

Street address of property: \_\_\_\_\_

1) This property is: *(Check One.)*

Furnished     Totally Unfurnished     Furnished with Appliances Only

If Appliances Only, Check all that apply below

Stove     Fridge     Washer     Dryer     Microwave

2) This Property is: *(Check ALL that apply.)*

a) Rental/Leased or Available For Rent/Lease

Rental Agent: \_\_\_\_\_ Phone: \_\_\_\_\_

b) Depreciated On My Income Tax Return

c) Owned In-Part By A For-Profit Business/Entity

d) My Primary Residence

e) Used Exclusively As My Second Home

f) Other (Please explain): \_\_\_\_\_

**IF EITHER 2a, 2b, OR 2c is CHECKED, PLEASE PROCEED TO SECTION 3. OTHERWISE, PROCEED TO SECTION 4.**

**SECTION 2: FOR BUSINESSES ONLY**

*(hotel, motel, professional, service, etc.)*

Street address of business: \_\_\_\_\_

Type of business activity: \_\_\_\_\_

Date business opened: \_\_\_\_\_

Please list any other name (corporate, D/B/A, etc.) under which you may have previously filed a personal property return.  
\_\_\_\_\_

Date closed \_\_\_\_\_ or sold \_\_\_\_\_.

Sold to whom: \_\_\_\_\_

**PLEASE PROCEED TO SECTIONS 3 & 4.**

**FOR OFFICE USE ONLY**

**AV:** \_\_\_\_\_    **APPR:** \_\_\_\_\_    **DATE:** \_\_\_\_\_

**DOP:** \_\_\_\_\_    **DOS:** \_\_\_\_\_

**NOTICE #:** \_\_\_\_\_

**NOTES:** \_\_\_\_\_

**SECTION 3: BUSINESS PERSONAL PROPERTY SUMMARY**

You must attach a copy of your most recent depreciation schedule/detailed asset list and Form 4562 from your income tax file. If you do not claim depreciation on the personal property, you must attach an itemized list of the personal property in use along with date of acquisition and estimated value of each item at acquisition. Helpful forms are available online at <http://www.horrycounty.org/Portals/0/Docs/auditor/InventoryItemizationPP2.pdf>. Do not include the value of real estate in this section. Reported values must include value of personal property included in the purchase of the dwelling. Section 168 and Special/Accelerated Depreciation is not recognized in SC and should be shown on this form as regular depreciation.

A	B	C	D	E
Total Original Cost/Value at Acquisition	Accumulated Depreciation Since Acquisition Including Current Year	Net Book Value (A - B = C)	10% of Any Fully-Expensed and Fully-Depreciated Assets	Net Taxable Value (C + D = E)

**Zero Values Will Not Be Accepted Without Proper Explanation.**

**SECTION 4: This section must be legibly completed.** Under penalty of law, I certify that the information contained herein, and any accompanying documentation, exhibits, schedules and/or statements, is to the best of my knowledge true and complete and made in good faith. I also understand that Horry County officials may inspect and verify my requested abatement(s) with my express permission and that if such submissions are discovered to be false, inaccurate or misleading that actions may be pursued as applicable to rescind the abatements, collect taxes owed, and to bring any legal action permitted under applicable laws, both civil and criminal. **MAY BE SUBJECT TO 10% PENALTY WITHOUT SIGNATURE.**

OWNER / AGENT SIGNATURE: \_\_\_\_\_ PRINT NAME: \_\_\_\_\_

DATE: \_\_\_\_\_ TELEPHONE #: \_\_\_\_\_ EMAIL: \_\_\_\_\_

**INVENTORY OF PERSONAL PROPERTY**

CHECK ALL THAT APPLY AND INDICATE COST/ESTIMATED VALUE AT TIME OF ACQUISITION OR WHEN PLACED INTO RENTAL SERVICE.

(Print and use additional sheets if necessary. Please retain a copy for your records.)

Property Desc/Loc:				Horry County Personal Property Account #:				
		√	Cost/Value			√	Cost/Value	
Bedroom(s)	Beds/Bedding			Dining Room/Den	Audio System			
	Blinds				Chairs/Barstools			
	Chest Of Drawers				Decorative Items			
	Blinds/Drapes/Curtains				DVD/VCR			
	Dresser				Lamps			
	DVD/VCR				Loveseat			
	Lamps				Radio			
	Mirror				Sofa			
	Night Stand				Tables			
	Radio				Telephone			
	TV				TV			
	Telephone				Other/Miscellaneous			
	Wastebasket				<b>Total Cost/Value for Area</b>			
	Other/Miscellaneous				Patio/Porch/Pool	Chairs		
<b>Total Cost/Value for Area</b>					Tables			
Bathroom(s)	Shower Curtain/Liner				Umbrella			
	Accessories				Pool Equip			
	Wastebasket				Other/Miscellaneous			
	Other/Miscellaneous			<b>Total Cost/Value for Area</b>				
	<b>Total Cost/Value for Area</b>				Other	Vacuum Cleaner		
Kitchen/Appliances	Cutlery/Utensils				Freezer			
	Pots/Pans/Dishes				Grill			
	Microwave				Gaming Equip			
	Refrigerator				Window AC			
	Stove/Range				Golf Cart			
	Table/Chairs/Barstools				Throw/Area Rugs			
	Telephone				Computer/Printer			
	Washer				Mower/Yard Equip			
	Dryer			<b>Total Cost/Value for Area</b>				
	Wastebasket							
	Other/Miscellaneous							
<b>Total Cost/Value for Area</b>								
Living Room	Chairs							
	Decorative Items							
	DVD/VCR							
	Lamps							
	Loveseat							
	Radio							
	Sofa							
	Tables							
	Telephone							
	TV							
	Audio/Video System							
Blinds/Drapes/Curtains			<b>Total of All Personal Property Listed</b>					
Other/Miscellaneous			<b>This number is for Column 3A on PR26 Form</b>					
<b>Total Cost/Value for Area</b>								

PLEASE RETAIN A COPY OF THIS LIST FOR FUTURE REFERENCE.

Signature:

Print Name:

Date:

## **INSTRUCTIONS AND GENERAL INFORMATION RELATIVE TO FILING PERSONAL PROPERTY RETURN**

1. If you owned this property on the December 31<sup>st</sup> date shown on the front/top of the return, you are required to complete and submit this Return. If the property was sold after December 31<sup>st</sup> prior, any tax notice issued in October will be billed to you as owner on the assessment date. 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 30<sup>th</sup>, 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 30<sup>th</sup> 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](http://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 1<sup>st</sup> through December 31<sup>st</sup>. 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 31<sup>st</sup> prior.
7. Tax notices are issued October 1<sup>st</sup> each year. **Should you fail to receive a tax notice by November 1<sup>st</sup>, contact the Auditor's Office at (843) 915-5054.**
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 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.

*Mail the Personal Property Return to:*

**HORRY COUNTY AUDITOR'S OFFICE  
Business Personal Property Division  
1201 21<sup>st</sup> Avenue North  
Myrtle Beach, South Carolina 29577**