

TAX YEAR 2015

Based on status and ownership on December 31, 2014

Must include original signature and be postmarked on or before April 30th to avoid 10% penalty.
VALUES REPORTED MUST COME FROM SOUTH CAROLINA INCOME TAX RETURN, NOT FEDERAL.
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.

Account # / ID #:	
Property Descr./ Location:	
Real Estate PIN #:	
Tax District:	

IF PROPERTY HAS BEEN SOLD, SEE #2 ON BACK!

Check to indicate address change on back.

SECTION 1: FOR RESIDENTIAL-TYPE PROPERTIES ONLY

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

Please completely answer questions 1-9.

Street address of property: _____

1. Is this rental/leased property or available for rent/lease? Yes ___ No ___

Date property became available for rent/lease: _____

Rental Agent: _____ Telephone: _____

2. Is any part of this property depreciated on income tax return? Yes ___ No ___

3. Is this property your Primary Residence with limited rental activity? Yes ___ No ___

4. Is this property owned in-whole or in-part by a for-profit business? Yes ___ No ___

5. Is this property used exclusively as your Primary Residence? Yes ___ No ___

6. Is this property used exclusively as your second home? Yes ___ No ___

7. Is this property for other use? (explain): _____

8. Do you own other RESIDENTIAL-type property in Horry County SC? .. Yes ___ No ___

9. Status of any furnishings/appliances you own at this location: (check one)

Fully Furnished ___ Appliances Only ___ Totally Unfurnished ___

If "Appliances Only," check all that apply:

Stove ___ Fridge ___ Washer ___ Dryer ___ Microwave ___

Once you've answered questions 1-9...if ALL answers to questions 1-4 are "NO," proceed to Section 4. Otherwise proceed to Section 3.

SECTION 2: FOR BUSINESSES ONLY

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

Street address of property: _____

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 CONTINUE TO SECTIONS 3 & 4.

FOR OFFICE USE ONLY

AV: _____ APPR: _____ DATE: _____

DOP: _____ DOS: _____ BV: _____

NOTICE #: _____

NOTES: _____

Unanswered questions constitute an incomplete return. An incomplete return will lead to estimated tax assessment with applicable penalties.

SECTION 3: BUSINESS PERSONAL PROPERTY SUMMARY

If you earn income in South Carolina from the rental of property, you must file a SC State Income Tax Return. **You must** attach a copy of your most recent SC depreciation schedule/asset list. 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 cost/value of each item. Do not include the value of real estate in this section.

	A	B	C	D	E
	Original Cost/ Value at Acquisition	Accumulated Depreciation Since A	Net Book Value (A - B = C)	10% of Any Fully-Expensed and Fully- Depreciated Assets	Net Taxable Value (C + D = E)
	<i>(Values reported must come from SC state income tax return, not federal! Zeroes cannot be accepted without explanation.)</i>				
Furniture/Fixtures/Appliances/Equipment (Must include value of personal property acquired along with the dwelling.)					

SECTION 4: 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				Total Cost/Value for Area			
	Other/Miscellaneous				Patio/Porch/Pool	Chairs		
Total Cost/Value for Area					Tables			
Bathroom(s)	Shower Curtain/Liner				Umbrella			
	Accessories				Pool Equip			
	Wastebasket				Other/Miscellaneous			
	Other/Miscellaneous			Total Cost/Value for Area				
	Total Cost/Value for Area				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			Total Cost/Value for Area				
	Wastebasket							
	Other/Miscellaneous							
Total Cost/Value for Area								
Living Room	Chairs							
	Decorative Items							
	DVD/VCR							
	Lamps							
	Loveseat							
	Radio							
	Sofa							
	Tables							
	Telephone							
	TV							
	Audio/Video System							
Blinds/Drapes/Curtains			Total of All Personal Property Listed					
Other/Miscellaneous			This number is for Column 3A on PR26 Form					
Total Cost/Value for Area								

PLEASE RETAIN A COPY OF THIS LIST FOR FUTURE REFERENCE.

Signature:

Print Name:

Date:

FOR MAILING ADDRESS CHANGES ONLY		
NAME:		
STREET:		
CITY:	STATE:	ZIP:

INSTRUCTIONS AND GENERAL INFORMATION RELATIVE TO FILING PERSONAL PROPERTY RETURN

PLEASE READ THE FOLLOWING INSTRUCTIONS AND GENERAL INFORMATION CAREFULLY BEFORE COMPLETING THE REVERSE SIDE OF THE FORM.

1. 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. **DO NOT CONTACT OUR OFFICE TO INQUIRE ABOUT VALUES FROM A PREVIOUSLY-FILED RETURN.** Once processed our records are transferred to a records storage facility. **If you rent out this property or otherwise use it for income-producing or business purposes, please attach a copy of your SC state depreciation schedule/asset detail. If you do not depreciate this property on your SC state income taxes, please attach an itemized list of all personal property at this location along with year of acquisition and cost/value at time of acquisition.** Personal property includes all tangible, movable items that are not a permanent part of the structure. (Furniture, kitchen appliances, window treatments, dinnerware/silverware/kitchenware, decorative accessories, wastebaskets, area/throw rugs, bedding/linens, etc.)
2. If you owned this property on the December 31st date shown on the Return, **you are required** to complete and submit the Return. If the property is sold during this tax year, any applicable 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.
3. South Carolina tax law, Section 12-37-210 provides that all items of Personal Property (e.g. furnishings in rental/leased properties and properties owned by entities other than individuals...i.e. corporations, partnerships, etc.) 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 Personal Property Tax Returns pre-populated 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 <http://www.horrycounty.org/depts/finance/auditor.asp#Forms> to download a blank Personal Property Return (Form PR-26). When filing the downloaded Return, be sure to provide the account / ID 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. 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) 915-5054 to avoid penalty issues.
7. If this property is owned by an LLC, LP or LLP, and if you have not previously done so, **please attach a copy of the Articles of Organization or other document identifying each member/partner and the stated purpose for the entity's existence.**
8. If this property is your **exclusive primary residence**, please contact the Horry County Assessor's Office to inquire about the "Legal Residence" special assessment. You may visit <http://www.horrycounty.org/depts/finance/assessor/LegalResidenceAppl.pdf> to download the "Legal Residence" application or call (843) 915-5040.
9. If you rent but do not have a rental agent, please contact the **Hospitality Fee Dept. at (843) 915-5620.** You may be subject to **Hospitality Fee and/or Business License** requirements.