

# **PICKENS COUNTY AUDITOR**

**222 McDaniel Avenue B-7  
Pickens SC 29671**



Office (864) 898-5895  
Clemson (864) 868-9207  
Fax (864) 898-5846  
Email: brents@co.pickens.sc.us

**County Auditor  
R. Brent Suddeth**

## **RENTAL RETURN INSTRUCTIONS**

South Carolina law requires that a return on personal property used in a business or rental property be made to the County Auditor between January 1 and April 30 of each tax year. (S.C. Code 12-37-905) If postmarked after April 30, a 10% penalty is incurred according to the law. (S.C. Code 12-37-2170) A falsified return will incur a 25% penalty plus back taxes if applicable. (S.C. Code 12-37-800)

**Please note if the return is marked "SAME AS LAST YEAR" it will not be accepted.**

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**FOR ASSISTANCE IN COMPLETING THE BPP RETURN PLEASE CALL (864) 898-5895**

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|--|--|
| <u>*Is This Rental Property?</u>                               | Check Yes or No. If you rent a portion of the property or if you rented part of the year, you should check Yes.                  |
| <u>*Do You Furnish Appliances or Furniture?</u>                | Check Yes or No. Check Yes if you have Stoves, Refrigerators, Washers, Dryers, Dishwashers, or any Furniture in the rental unit. |
| <u>*Location of Tax Records</u>                                | List address of tax records if not located at business location.   |
| 1. <u>Acquisition Cost of Furniture Fixtures and Equipment</u> | Total of all costs associated with the acquisition of appliances or furniture in the rental unit.                                |
| 2. <u>Accumulated Depreciation</u>                             | Deduct the Total Accumulated Income Tax Depreciation.  |
| 3. <u>10% of all items Depreciated more than 90%</u>           | Add 10% of the cost of all items which have been depreciated more than 90%   |
| 4. <u>Total Value</u>  | Total Acquisition cost less depreciation plus 10% cost of all items depreciated more than 90%.                                   |

**THERE ARE NO PROVISIONS FOR EXTENSIONS FOR FILING BUSINESS PERSONAL PROPERTY RETURNS.**

**IF YOU FAIL TO FILE A RETURN, YOUR BILL WILL BE BASED ON AN ESTIMATE USING THE BEST INFORMATION AVAILABLE.**

**FAILURE TO FILE OR LIST PROPERTY: SECTION 12-54-44 PROVIDES: A PERSON WHO WILFULLY 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 NOT MORE THAN FIVE YEARS, OR BOTH, TOGETHER WITH THE COST OF PROSECUTION.**



# 2012 RENTAL BUSINESS PERSONAL PROPERTY RETURN

*On Property Owned as of December 31, 2011*  
*Return To: R Brent Suddeth, Pickens County Auditor*  
*222 McDaniel Ave B-7 Pickens, SC 29671*  
*Ph (864) 898-5895 Fax (864) 898-5846*  
*brents@co.pickens.sc.us*

Owner Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City/State/Zip \_\_\_\_\_

Property Location \_\_\_\_\_

Parcel Number \_\_\_\_\_

**Important**  
**10% Penalty Applied if**  
**Return Received After**  
**April 30<sup>th</sup> 2012**

Tax District \_\_\_\_\_

**PLEASE COMPLETE THIS FORM AND RETURN TO THE PICKENS COUNTY AUDITOR'S OFFICE**

\* IS THIS RENTAL PROPERTY? YES \_\_\_\_\_ NO \_\_\_\_\_

\* DO YOU FURNISH APPLIANCES OR FURNITURE? YES \_\_\_\_\_ NO \_\_\_\_\_

\* IF YOU ANSWERED NO TO EITHER OF THE ABOVE ANSWERS, DISREGARD THE REMAINING QUESTIONS, SIGN AND RETURN THIS FORM TO THE AUDITOR'S OFFICE

\*Location of Tax Records if Different from Above \_\_\_\_\_

1. Total Acquisition Cost of Appliances and Furniture  
{Note: Include Stoves, Refrigerators, Washers, Dryers, Dishwashers, etc.  
DO NOT include carpet, permanent or fixed cabinets, or Heating Systems.} \$

2. MINUS Accumulated Income Tax Depreciation — \$ (  )

3. PLUS 10% of All Items That Have Depreciated More Than 90% + \$

4. TOTAL Value of Appliances and Furniture {line 1 minus line 2 plus line 3} \$

I certify that the information contained in this return is to the best of my knowledge both correct and true, pursuant to the provisions of the South Carolina Code of Laws, 1976 and Amendments.

SIGNATURE OF OWNER OR AGENT

DAYTIME TELEPHONE NUMBER

DATE