



**Jim Beckert**  
 Beaufort County Auditor  
 PO Box 458  
 Beaufort, SC 29901  
 Ph: 843-255-2500  
 Email: auditor@bcgov.net

**RETURN ON 6% ASSESSED REAL PROPERTY  
 OR RENTAL RESIDENTIAL PROPERTY  
 OWNED AS OF December 31, \_\_\_\_\_  
 TAX YEAR \_\_\_\_\_**

**NOT COMPLETING THIS RETURN WILL CAUSE A RENTAL TAX BILL TO BE ISSUED. THE ASSESSMENT WILL REFLECT A FULLY FURNISHED RENTAL UNIT, PLUS THE REQUIRED 10% PENALTY.**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_, St: \_\_\_\_\_ Zip: \_\_\_\_\_

PIN #: \_\_\_\_\_

**LEGAL DESCRIPTION**

You are receiving and required by law to complete and return this form to the Auditor's Office because your property is listed at the 6% secondary or non-primary residence tax ratio. Section 3 of Article X of the state constitution provides that all items of personal property used in the rental of a residence shall be assessed for property tax purposes. The SC Code of laws provides that annually a return of personal property be made between January 1st and April 30th of each taxable year.

1. Property Address \_\_\_\_\_

A. Is this a rental property? \_\_\_\_\_ YES \_\_\_\_\_ NO

B. Do you rent the property with furnishings and/or appliances? \_\_\_\_\_ YES \_\_\_\_\_ NO

**If you have answered "NO" to question A or B, disregard the remaining questions, sign and return this form to the Auditor's Office.**

2. Original Cost of furnishings to include appliances \$ \_\_\_\_\_

3. Accumulated depreciation for income tax purposes - \$ \_\_\_\_\_  
 (Minus Depreciation) (Depreciation cannot exceed 90% of original cost)

4. Current Value of Contents = \$ \_\_\_\_\_  
 (furnishings to include appliances)

*A ten percent (10%) penalty may be charged for untimely returns for the current tax year postmarked after April 30<sup>th</sup> (per SC Code 12-37-800). Additionally twenty-five percent (25%) penalty equal to the taxes due must be assessed for intentional false returns.*

**Please be prepared to provide all relevant depreciation documentation upon request.**

I declare that this return has been examined by me, and to the best of my knowledge and belief, is true and accurate

Date: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**Please Maintain A Copy For Your Records**