

INITIAL____
AMENDED____

YORK COUNTY AUDITOR'S OFFICE
BUSINESS PERSONAL PROPERTY RETURN
On property owned as of December 31 of preceding year
(for business not assessed by Department of Revenue)

Tax Year_____ Accounting Closing Date_____ Date Business Opened_____
Fed E I No. or Soc Sec No._____

Name of Business:_____
(If business name has changed from previous year return, please explain.)

Owner's Name_____

Mailing Address: Street Address_____

P.O. Box_____

City_____ State_____ Zip_____

Property Location_____

Inside Municipality: Check One Yes____ No____

Number of locations in County_____ (A separate return must be filed for each location.)

South Carolina law states that all items of personal property used in the operation of a business shall be assessed for property tax purposes. The Code of Laws also requires that an annual report of valuation of said personal property be filed by the owner between January 1 and April 30 of each tax year. **Important: A 10% penalty is applied to your assessment if your return is postmarked after April 30.**

The following information should be taken from your latest Federal and State Income Tax Depreciation Schedules. Do not include property that is licensed by the State of South Carolina (motor vehicles, pleasure boats, or aircraft).

Complete all items below using the formula: A-B=C

A. Original Cost of furniture, fixtures, and equipment \$_____

***Do not include leased or rented property.**

B. Accumulated Depreciation for Income Tax Purposes \$_____

(Depreciation not to exceed 90% of original cost)

C. Net Book Value \$_____

***Net book value must not be less than 10% of original cost.**

Values of \$0.00 are unacceptable without proper written explanation.

Do you have leased, loaned, rented, consigned, etc. equipment? Yes____ No____

If yes, show full information on reverse side to include description of property and cost less depreciation. Provide the name and mailing address of the lessor/property owner.

I declare that this return, including any accompanying schedules and statements, has been examined by me, and to the best of my knowledge and belief, is a true and complete return made in good faith pursuant to the provisions of the Code of Laws of South Carolina, 1976 and Amendments.

Owner Name:_____ (please print) Phone Number:_____

Signature & Title:_____

Accountant Name:_____ (please print) Phone Number:_____

Signature:_____

Date:_____

Return to: York County Auditor
% Deputy Auditor
P.O. Box 25
York, SC 29745

Office Use Only
District _____
Assessment _____

