



PEGGY A. MOSELEY
Charleston County Auditor
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RENTAL RESIDENTIAL PROPERTY RETURN ON PROPERTY OWNED AS OF DECEMBER 31, 20_____

Property ID No. _____ Tax Year: 20_____

USE THIS BOX TO CORRECT ANY ITEM THAT HAS CHANGED

Name _____		
Mail Address _____		
City _____	State _____	Zip _____

Name _____		
Mail Address _____		
City _____	State _____	Zip _____

South Carolina law states that all items of personal property used to furnish a unit for the purpose of renting shall be assessed for property tax purposes. The SC Code of Laws also requires that an annual report of valuation of said personal property be filed by the

Social Security No. or Federal Employer Tax ID No. (EIN) _____

PROPERTY LOCATION _____

- < Is this rental property? _____ Yes _____ No*
- < Do you rent the property with furnishings? _____ Yes _____ No*

*If either of the above answers is no, disregard the remaining questions, sign and return this form to the Auditor's office.

A 10% PENALTY IS APPLIED TO ANY RETURN POSTMARKED AFTER APRIL 30TH

The following information should be taken from your latest Federal and State Income Tax Depreciation Schedules.
Please be prepared to provide all relevant depreciation documentation upon request.

Original cost of furnishings
 (Do not include leased or rented property).....(Property Cost) \$ _____

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

Net book value
(Net book value cannot be less than 10% of original cost).....(Equals Net Value) \$ _____

If any of the furnishings are loaned, leased, rented, or consigned (not owned by you), use the reverse side of this form to describe the property and provide the 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.

Signature of Owner _____ Telephone (____) _____ Date _____

Signature of Agent _____ Telephone (____) _____ Date _____