

# **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

## **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>Principle Business Activity</u>                               | List the type of business you own or what service you provide.   |
| * <u>Number of Locations in County</u>                             | Number of business locations.  |
| * <u>Check Type of Business</u>                                    | Individual, Corporation, or Partnership.   |
| * <u>Location of Tax Records</u>                                   | List address of tax records if not located at business location.   |
| 1. <u>Acquisition Cost of Furniture<br/>Fixtures and Equipment</u> | Total of all costs associated with the acquisition of furniture, fixtures, tools and equipment that are used in the business <b>Excluding</b> licensed vehicles. |
| 2. <u>Accumulated Depreciation</u>                                 | Deduct the Total Accumulated Income Tax Depreciation.  |
| 3. <u>10% of all items Depreciated<br/>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.**



## 2018 BUSINESS PERSONAL PROPERTY RETURN

*On Property Owned as of December 31, 2017*

*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*

Name of Business \_\_\_\_\_

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

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

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

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

**Important**

**10% Penalty Applied if  
Return Received After  
April 30<sup>th</sup> 2018**

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

Principle Business Activity: \_\_\_\_\_

Number of locations in County \_\_\_\_\_ Check One: Individual \_\_\_\_\_ Corporation \_\_\_\_\_ Partnership \_\_\_\_\_

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

1. Total Acquisition Cost of Furniture, Fixtures, and Equipment

\$ \_\_\_\_\_

2. MINUS Accumulated Income Tax Depreciation

\$ \_\_\_\_\_

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

\$ \_\_\_\_\_

4. TOTAL Value of Furniture, Fixtures, and Equipment

{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

\_\_\_\_\_