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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 owner between January 1<sup>st</sup> and April 30<sup>th</sup> of each tax year.

Would you like to receive your property tax notice by eStatement? ☐ Yes ☐ No

Email Address \_\_\_\_\_



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 30<sup>TH</sup>**

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)     \$ \_\_\_\_\_

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 \_\_\_\_\_