



Chris Harmon  
County Auditor

# County of Lexington OFFICE OF THE AUDITOR

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Lexington, South Carolina 29072

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## BUSINESS PERSONAL PROPERTY RETURN ON PROPERTY OWNED AS OF DECEMBER 31, \_\_\_\_\_

File #: \_\_\_\_\_  
Sequence #: \_\_\_\_\_  
District #: \_\_\_\_\_

TAX YEAR: \_\_\_\_\_

Circle one: NEW ANNUAL AMENDED FINAL (If Final, date closed: \_\_\_\_\_)

Owner Name: \_\_\_\_\_ Email Address: \_\_\_\_\_

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

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Business Name: \_\_\_\_\_ Business Open Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Business Physical Location: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Business Type: \_\_\_\_\_ Telephone Number: (\_\_\_\_) \_\_\_\_\_

### ADDRESS CORRECTIONS:

Circle One: BUSINESS OWNER

\_\_\_\_\_  
\_\_\_\_\_

\*\*\*\*\*IMPORTANT: EACH BUSINESS LOCATION MUST FILE A SEPARATE RETURN\*\*\*\*\*

South Carolina Law states that all items of personal property used in the operation of a business are returned to the county Auditor between January 1<sup>st</sup> and April 30<sup>th</sup> of each year for taxation. A 10% penalty is incurred by law if postmarked after April 30<sup>th</sup>. A falsified return incurs a 25% penalty plus back taxes if applicable.

If the above business has been dissolved, sold, or closed, you are required to file a final return furnishing date of closing or sale and the purchaser information before this account can be removed from our tax records.

\*\*\*Do not include autos or airplanes licensed by the State of South Carolina.\*\*\*

Line 1(A) list Actual Cost (New) when purchased, (B) Less Accumulated Depreciation, (C) Add 10% Cost on all items depreciated more than 90%.  
Line 2 is the Total Depreciated Value.

### 1. VALUE OF FURNITURE AND EQUIPMENT:

A: ACTUAL COST WHEN PURCHASED \$ \_\_\_\_\_

B: LESS ACCUMULATED DEPRECIATION \$ \_\_\_\_\_

C: ADD 10% ON ALL ITEMS DEPRECIATED MORE THAN 90% \$ \_\_\_\_\_

2. TOTAL DEPRECIATED VALUE: \$ \_\_\_\_\_

I declare that the 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 South Carolina Code of Laws, 1976 and amendments.

\*\*\* Please return to Lexington County Auditor's Office at the address above by April 30<sup>th</sup> to avoid penalties. \*\*\*

Owner Signature: \_\_\_\_\_ Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

Accountant Signature: \_\_\_\_\_ Print Name: \_\_\_\_\_ Date: \_\_\_\_\_ Phone: \_\_\_\_\_