

If You Do Not Rent Your Property

If you do not rent your property because it is your legal residence, contact the Assessor's Office to apply for the 4% legal residence rate. A home at the 4% legal residence rate can be rented for 72 days before the 4% is forfeited. However, any property that is rented for any length of time is subject to rental personal properties regardless of the 4%.

If you do not rent your home but it is **NOT** your legal residence, you must submit the Rental Return Form each year. If a return is not submitted, a statutory Rental Personal Property Tax bill will be generated per state law assuming that the property is rented fully furnished.

Contact

Beaufort County Auditor's Office
PO Box 458
Beaufort, SC 29901
Phone: 843-255-2500
Email: BeaufortCountyAuditor@bcgov.net
Website: beaufortcountysc.gov/auditor/Auditor%20Forms.html

Beaufort County Treasurer's Office
PO Drawer 487
Beaufort, SC 29901
Phone: 843-341-8404

Beaufort County Assessor's Office
PO Drawer 1228
Beaufort, SC 29901
Phone: 843-255-2400

PLEASE NOTE: In order to update a rental mailing address, please contact the Treasurer's Office.



Beaufort County
Auditor

PO Box 458
Beaufort, SC 29901
[@BeaufortAuditor](https://twitter.com/BeaufortAuditor)

Rental Personal Property Taxes in Beaufort County

Updated January 2024.



Rental Property in South Carolina

Rental property is used here to mean any real property that is rented out at some point during the year. By South Carolina law, the value of all furnishings and appliances included within a rental property must be reported on a return for taxation.

Furnishings and appliances can include but are not limited to refrigerators, stoves, washers, dryers, couches, microwaves, linens, beds, tables, or other tangible personal property that are provided to a tenant. You will subsequently receive a Rental Personal Property Tax Bill with your Real Property Tax Bill each fall. The rental bill is **not** paid through escrow.

Important: If you receive a Rental Personal Property Tax Bill that you believe is in error, please contact the Auditor's Office.

Rental Return Forms

By law, every person who owns a property in SC that is listed at the 6% non-residence or secondary residence rate must make a return with the Auditor's Office stating whether or not the property is rental.

Additionally, any real property taxed at 4% or 6% that is rented must file a return. This return is called a Return on 6% Assessed Real Property or Rental Residential Property form. If the property is rented, the value of any personal property to include furnishings and appliances must be included on the return. A tax bill is mailed in the fall based on the value provided.

These returns are fillable on the Auditor's website. As a courtesy, the Auditor's Office mails out reminder notices at the start of the year to file these returns to all taxpayers who own a residence in Beaufort County that is taxed at 6%. These reminders are mailed to the same address recorded on the real property account. Please contact the Treasurer's Office to update your mailing address.

The returns may be filed between January 1 and April 30 of each tax year so that the tax rolls can be prepared. Any late returns will be charged a 10% penalty on the value provided.

If you are unable to complete the rental return form online, please contact the Auditor's Office.

If a return is not made, the Auditor must make a return per §12-37-760. This statutory return filed by the Auditor will assume that the residence is a fully furnished rental unit.

If You Rent Your Property

When completing the annual return form for your rental property, you may note the original cost of furnishings and appliances, total depreciation, and total current value. If you do not know these values, you may estimate the total current value by using a replacement or fair market value.

If you need to change a value or if you did not file an original return, you may file an amended return on or before the last day the bill can be paid timely. After this date, the bill must be paid prior to making any adjustments. An amended return can then be submitted to the Auditor's Office to request a refund for any overpayment.

Important: If you report that the property is rental but is rented **without** furnishings or appliances, the Auditor's Office reserves the right to send investigators to the property and verify. If you purchase the property furnished, you must report the value of any appliances or furnishings provided to tenants even if you did not originally purchase them.

