

LANCASTER COUNTY AUDITOR  
**Suzette Murphy, Auditor**  
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Telephone: 803-285-7424 Fax: 866-982-5586

January 21, 2021

To Whom It May Concern,

Please be advised that the South Carolina Department of Revenue (SCDOR) will begin processing all Lancaster County Business Personal Property Tax Returns beginning for Tax Year 2021. This process will end the need for you to file with the Lancaster County Auditor's Office but will require you to file with the Department of Revenue.

The business personal property tax return will continue to be assessed at the same 10.5% rate as in the past. The only change is you will now file business personal property with SCDOR, using Form PT-100. For your first year, you are required to file a paper return (PT-100). All subsequent filings are available to file electronically by use of SCDOR's MyDORWAY system.

Visit the SCDOR's Business Personal Property webpage to download a paper return, filing instruction or file electronically at: <https://dor.sc.gov/bpp> .

Business Personal Property Returns are required to be filed by the last day of the fourth month after the businesses' accounting closing period. A taxpayer with a calendar year accounting closing period of December 31 will be required to file a timely return by the following April 30.

You will be assigned a new filing Reference ID number by SCDOR. A letter will be mailed with this number after your initial PT-100 return is filed with their office. You may use this letter to sign-up for electronic filing through MyDORWAY.

You will continue to receive the tax notice for payment from Lancaster County which is mailed in October each year.

If you do not file your own BPP return, please provide this letter to your tax preparer.

If you have questions contact the Auditor's office, at 803-285-7424 or email Dawn Faulkenberry at [dfaulkenberry@lancastersc.net](mailto:dfaulkenberry@lancastersc.net).

Cordially,

**Suzette Murphy**

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