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SC INFORMATION LETTER #93-24

TO: Vicki Ringer
Public Information Director

FROM: Deana West, Tax Analyst
Tax Policy and Appeals Department

DATE: October 5, 1993

SUBJECT: Signatures Required on Property Tax Returns
(Property Tax)

AUTHORITY: S.C. Code Ann. Section 12-4-320 (Supp. 1992)
SC Revenue Procedure #87-3

SCOPE: An Information Letter is a temporary document issued for the purpose of disseminating general tax information and to respond to technical questions from within the Department of Revenue which are not related to a specific set of facts.

During the past filing season, some confusion resulted concerning signatures required on property tax returns. The Department of Revenue's policy concerning signatures required on property tax returns is clarified as follows:

1. The taxpayer must sign any property tax return filed with the Department of Revenue. As with other types of tax returns, a person having an appropriate power of attorney may sign the property tax return for the taxpayer.
2. If someone other than the taxpayer prepares the return, then the property tax return must also contain the signature of the return preparer.

For further information, please contact the Department of Revenue's Property Tax Division at 803-737-4466 for business personal property questions, 803-737-4480 for manufacturing property questions and 803-737-4478 for utility property questions.