



Business Personal Property Tax: Certification

This Certification Form is required for all Richland County business owners who claim their business does not own any fixtures, furniture, or equipment. By completing and submitting this form to the Business Service Center, you may qualify for a waiver of the annual requirement to provide a Business Personal Property Tax receipt with your business license renewal application.

Business Information

1. Business Name: _____
2. Name as seen by the public: _____
3. Federal ID # or SSN: _____ Business License #: _____
4. Business Location: _____
5. Owner/Principal Name: _____ Phone #: _____
6. Specific Business Activity: _____
7. 2022 NAICS Code: _____ (see www.census.gov/naics/ for help)

Certifications

1. I certify that the business indicated above is described by one of the following (**initial only one**):
 - a. Is a home-based business – located in and operates from the home which services as my primary residence, or **Initial: _____**
 - b. Is a booth-renting business – leasing a space within a commercial location as a booth-renter, whether for hair or nail salons, massage offices, or other similar businesses, or **Initial: _____**
 - c. Leases all (completely 100%) – of its fixtures, furniture, and/or equipment from another company which does pay Business Personal Property Taxes on those items. **Initial: _____**
Leasing Company: _____
Property File Number: _____ Phone #: _____
2. I certify that the business indicated above does not itself own any fixtures, furniture, and/or equipment. Further, if 1a. or 1b. above applies, I further certify that any fixtures, furniture, and equipment used to conduct the operations of this business are owned by me as an individual and not owned by the business. **Initial: _____**
3. I certify that I do not itemize on my, or the business', federal income tax returns any fixtures, furniture, or equipment owned by me as an individual. **Initial: _____**

4. I certify that, in the event that the business indicated above does purchase or own fixtures, furniture, and/or equipment in the future, I will file to pay Business Personal Property Taxes with either the State Department of Revenue of the County Auditor's Office by the end of the first calendar year in which the business purchases or owns those items. **Initial:** _____

5. I certify that I understand, if this business does in fact own fixtures, furniture, and/or equipment and yet fails to file and pay Business Personal Property Taxes, this violates both the Richland County Code of Ordinances Section 23-3(b) and (d) and the State Code of Laws Section 12-37-900 or -970. The business owner shall be guilty of a misdemeanor, and the violation will result in enforcement actions to the fullest allowable extent. **Initial:** _____

6. I certify that I am authorized to complete this Business Personal Property Tax Certification Form because I am either the owner or an authorized representative/agent of the owner of the business for which a Richland County business license is being applied. **Initial:** _____

Signature

I understand, by my signature below, that any person who falsely certifies to any one or more of the above statements shall be guilty of perjury under the South Carolina Code of Laws and shall be prosecuted to the fullest extent of the law.

Applicant or Authorized Agent Signature

Date

Printed Name

Title (owner, principal, agent, etc.)

