



# HORRY COUNTY AUDITOR –DR. M. Lois Eargle

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## WATERCRAFT SURVEY

TAX YEAR 2019

*Based on ownership and status of vessel for previous calendar year ending December 31, 2018.  
 May be subject to 10% penalty if not signed and postmarked by April 30, 2019.*

**Form may not be faxed.**

Vessel/Watercraft	<b>Vessel Name:</b> <b>USCG Official/Doc. # or State Reg. #:</b> <b>Descr. (Yr/Make/Model/Lth):</b> <b>Tax ID #:</b> <div style="background-color: yellow; padding: 2px;"><b>If sold, please provide a copy of your Bill of Sale. Otherwise, the account WILL NOT be deleted and tax notices may continue to be issued.</b></div> <b>If sold, have you purchased a new/different boat?      Yes    No</b> Please provide copy of Bill of Sale.
Check here to indicate address change on back. <input type="checkbox"/>	<b>PLEASE FILL- IN OR CORRECT INFORMATION ABOVE.</b>

**Please complete this form in its entirety to avoid estimated assessments and/or penalties.**

**If you owned this vessel on December 31, 2018, you are required to complete and submit this survey. If sold, see #1 & #7 on Instructions Page.**

Address of Primary Residence/Corporate HQ: Address: _____		Boat is full-time live-aboard? Yes    No	
On 12/31/2018 (if different from above)    City/State/Zip: _____		(If 'Yes', see #12 on reverse side.)	
Date Brought Into Horry Co.: _____	Date of Purchase: _____	_____ This boat is state-registered.    Reg.#: _____	_____ This boat is USCG-documented.    Official #: _____
Number of days boat present in Horry County during calendar year 2018:		<i>SC statute 12-37-714 requires boaters to submit documentation or logs relating to the whereabouts of boat in question.</i>	
Consecutive: _____	Aggregate: _____	Where: _____	
Boat's location on 12/31/2018:		Slip Owner	Member
Location/Marina / Slip #: _____		City / State: _____	
Current location of boat as of filing date:		Slip Owner	Member
Location/Marina / Slip #: _____		City / State: _____	
PRIMARY DOCK SITE: (HOME PORT of boat when not cruising):		Slip Owner	Member
Location Marina / Slip #: _____		City / State: _____	
If out of Horry County on 12/31/2018, have you returned or do you intend to return this year?		Yes	No
Have property taxes been paid on this boat/motor(s)?    Yes    No    If yes, County/State: _____			
BOAT: Year: _____	Manufacturer: _____	Model: _____	Length: _____    Hull ID#: _____
Condition: Excellent    Good    Fair    Poor    Unseaworthy	Principal Use: Personal    Comm.    Fishing    Business:		
(Circle one)	(Circle one)		
ENGINE(S): Manufacturer: _____	Year: _____	# of Engines: _____	HP per engine: _____    Fuel: Gas    Diesel
Current Fair Market Value of Vessel Including All On-board Equipment and Improvements:			
<i>If available, please provide documentation such as marine appraisal, valuation service (NADA, BUC, ABOS, etc.), Bill of Sale, or federal depreciation schedule.</i>			
Signature: _____		Print Name: _____	Date: _____
Under penalty of law, I certify that the information contained herein, and any accompanying documentation, exhibits, schedules and/or statements, is to the best of my knowledge true and complete and made in good faith. I also understand that Horry County officials may inspect and verify my requested abatement(s) with my express permission and that if such submissions are discovered to be false, inaccurate or misleading that actions may be pursued as applicable to rescind the abatements, collect taxes owed, and to bring any legal action permitted under applicable laws, both civil and criminal.			
Telephone #: _____		Fax #: _____	Email: _____
FOR OFFICE USE ONLY			
AV: _____	Date: _____	Prior AV: <b>1570</b>	ABOS: _____    NADA: _____    BUC: _____    Val-5%: _____

FOR MAILING ADDRESS CHANGES ONLY
Name:
Address:
City/State/Zip:

**Please read the following information and instructions carefully before submitting this Watercraft Survey.**

1. **If you owned this vessel on December 31, 2018, you must complete and submit this Survey with postmark by April 30, 2019.** The Survey must be completed in its entirety. Failure to do so may result in a tax notice issued with an estimated tax value plus penalty. Unsigned and late Surveys are subject to a 10% penalty.
2. **This is only a survey.** It is not a tax bill nor does it indicate that your watercraft will be taxed in Horry County. It is intended to distinguish between taxable and exempt watercraft in Horry County.
3. The current state statute allows for, and Horry County Ordinance 64-07 has adopted, a reduction in property taxes for **ALL WATERCRAFT**. The reduction is determined by allowing a 42.75% exemption in fair market value. This exemption applies to all tax years beginning with 2008. This essentially achieves the same net effect as using a 6% assessment rate applied to the fair market value.
4. **ATTENTION TRANSIENT BOATERS!!!** Under Horry County Ordinance 97-08, "A boat, including its motor if the motor is separately taxed, which is not currently taxed in this State and is not used exclusively in interstate commerce, is subject to property tax in this State if it is present within this State for one hundred eighty days in the aggregate in a property tax year. Upon written request by a tax official, the owner must provide documentation or logs relating to the whereabouts of the boat in question. Failure to produce requested documents creates a rebuttable presumption that the boat in question is taxable within this State." This section primarily deals with transient boaters, not residential boats or boats that are more or less permanently moored at a home port within Horry County, SC. Gaming vessels are exempt from this ordinance.
5. This Watercraft Survey has been mailed to you based on one of the following criteria:
  - Your official documentation shows an Horry County mailing address.
  - Your official documentation shows an Horry County hailing port.
  - Your name was included on an annual list submitted by a local marina.
  - Your boat was seen in Horry County for an extended period of time.
  - You are a legal resident of Horry County.
6. South Carolina Code of Laws, Section 12-37-710 states, "Every person of full age and of sound mind shall annually list for taxation the following personal property, to wit:
  - (1) All the tangible personal property in the State owned or controlled by him;
  - (2) All the tangible property owned by him or by any other resident of this State and under his control which may be temporarily out of the State but is intended to be brought into the State;
  - (3) All tangible personal property owned or controlled by him which may have been sent out of the State for sale and not yet sold."
7. In cases where a taxable vessel has been sold after the December 31 assessment date, taxes are not automatically prorated by Horry County. The December 31 owner will be billed for the full year's tax. Section 12-37-735 provides for the proration of property taxes, but only if the transferor (seller) and transferee (buyer) agree and both sign a proration form available at our office and immediately pay each pro-rated share. **If sold, please attach a copy of your Bill of Sale or other document showing date of sale, and purchaser's name and address so the account can be deleted from the following year's tax roll.**
8. South Carolina Code of Laws, Section 12-54-40 states: A person who willfully attempts to evade or defeat any tax or property assessment, in addition to other penalties provided by law, is guilty of a FELONY and, upon conviction, must be fined not more than ten thousand dollars or imprisoned not more than five years, or both, together with the cost of prosecution. The assessment may be estimated from the best available information and then amended when more sufficient information becomes available. **ENFORCEMENT FOR NON-COMPLIANCE (PENALTIES AND PROSECUTION) HAS BEEN STRENGTHENED BY OUR OFFICE, ALONG WITH OTHER COUNTY, STATE AND FEDERAL AGENCIES.**
9. South Carolina Code of Laws, Sections 12-37-900 & 905 state that personal property owned on December 31 shall be listed for taxation with the County Auditor between January 1 and April 30 of the following year **regardless of whether the property was sold** after the December 31 assessment date.  
An Attorney General's opinion on this section states, (for example) "The owner of personal property on December 31, 1979 is required to make a return to the county auditor listing all property owned by him on that date notwithstanding the fact that some property is sold by him in January 1980...a (taxpayer) is liable for the ad valorem tax on all tangible personal property possessed and used by him as of December 31 next preceding the taxable year."
10. Vessels considered "*temporarily out of the state*" on December 31<sup>st</sup> prior may still be subject to tax under the SC Code of Laws.
11. An Attorney General's Opinion on **SECTION 12-37-890** states that a boat used in a business/owned by a business is to be taxed where it is situated. A pleasure boat owned by an individual(s) and located in South Carolina is to be taxed where the owner thereof shall reside at the time of the listing.
12. If this vessel is docked in Horry County, and if this vessel is your live-aboard residence, and if you DO NOT claim a primary residence ANYWHERE ELSE, please contact our office to inquire about "Legal Residence" tax reduction status for this vessel.