

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

1. December 31 of prior year is the assessment date. If you owned this vessel on December 31 prior, you are required to complete and submit this survey by April 30 of the current year. Failure to do so may result in an estimated value plus 10% penalty. If sold, please attach a copy of your Bill of Sale or other document showing date of sale, and purchaser's name and address.
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. **NEW !!!** For tax year 2007, Horry County Council has passed Ordinance No. 226-06 which reduces the assessment rate (from 10.5% to 6%) for all watercraft taxable in the county. The net effect will be an approximate 43% reduction in property taxes for watercraft. This will reclassify boats as real property rather than personal property, and taxability will be based more on the physical location of the boat rather than the residence of the owner.

NEW !!! Also, new state legislation more clearly defines length of stay status for taxability. Section 12-37-712 states in part, that a boat "is subject to property tax in this State if it is present within this State for sixty consecutive days or on ninety 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."
4. Please sign and return this survey with post-mark on or before April 30 to avoid a potential 10% penalty, and please complete this survey in its entirety so that your vessel may be added to or exempted from the official tax roll of Horry County. An incomplete filing may result in an estimated value being used for the vessel described.
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 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.
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) WILL BE STRENGTHENED BY OUR OFFICE, ALONG WITH OTHER COUNTY, STATE AND FEDERAL AGENCIES.**
9. South Carolina Code of Laws, Section 12-37-900 states 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."