

ATTENTION BOATERS !!!

FOR OWNERS OF...

- **United States Coast Guard Documented Watercraft**

- **Watercraft registered in states other than SC and docked/stored in Horry County**

- **Watercraft registered with the South Carolina Department of Natural Resources and owned by non-SC-residents and docked/stored in Horry County**

Boat owners who meet the criteria outlined above are required to annually file a WATERCRAFT SURVEY with the Horry County Auditor's Office. ([See "Downloadable Forms" above for downloading.](#))

1. December 31 of the prior year is the assessment date for the current tax year. Failure to file the Survey by April 30 of the current year 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. If sold after December 31 prior, you may still be subject to property taxes this year.
2. **NEW FOR TAX YEAR 2008!!!** The State legislature of South Carolina has passed an amendment allowing for a reduction in property taxes for **ALL WATERCRAFT**, and the amendment has been adopted by Horry County Ordinance #64-07. The net effect of the reduction is a 42.75% exemption in the taxable value of the watercraft with an assessment rate of 10.5%. This will apply to all taxable watercraft beginning with tax year 2008.

Also, 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."*

3. Please sign and return the survey with post-mark on or before April 30 to avoid a potential 10% penalty, and please complete the 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.
4. The Watercraft Survey is required based on the following criteria:
 - Your official documentation/registration shows an Horry County mailing address,
 - Your official documentation/registration shows an Horry County hailing port,
 - Your boat was docked in Horry County for 60 consecutive or 90 cumulative days during the prior year,
 - You are a legal resident of Horry County,
 - Your name/address have been included on a report from a local marina.

In any of the above cases, the filing of a Survey is required regardless of where your vessel is documented or registered.

5. 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."
6. 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 (prior) 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.
7. 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.**

8. 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."

9. If you have any questions regarding the information listed in this section, please contact:

Glenn Hardee, Supervisor
Horry County Auditor's Office
1201 21st Avenue North
Myrtle Beach, South Carolina 29577

Telephone: (843) 915-5054
Email: ghardee@horrycounty.org



HORRY COUNTY AUDITOR - M. Lois Eargle

Glenn Hardee, Supervisor - Documented Watercraft Division
1201 21st Avenue North - Myrtle Beach, South Carolina 29577
(843) 915-5054

WATERCRAFT SURVEY TAX YEAR 2008

Based on ownership and status of vessel at December 31, 2007.
May be subject to 10% penalty if not signed and postmarked by April 30, 2008.

Owner's Name & Address	Name Of Vessel:	
	USCG Doc. #:	State Reg. #:
	Account #:	If sold, please attach a copy of Bill of Sale or other document showing date and purchaser's name/address.
	<input type="checkbox"/> Address change requested. Include new address.	

If you owned this vessel on December 31, 2007, you are required to complete and submit this survey. If sold, see #1 & #6 on Instructions Page.

The State of South Carolina and the County of Horry have adopted strong measures to deal with the filing of false or fraudulent information with a taxing authority. Please review any information you provide to insure its complete and total accuracy.

Street Address of your Primary Residence Address: _____ Voting Precinct/District: _____
on 12/31/2007 (if different from above) (if local)

City/State/Zip: _____

Does this vessel qualify for an interest deduction on indebtedness pursuant to IRS guidelines? Yes No

Is this vessel equipped with live-aboard facilities (bathing, cooking, AND sleeping facilities)? Yes No

Date of Purchase: _____ Date Brought Into Horry Co.: _____

Number of Days Boat Present in Horry County during 2007?

SC statute 12-37-714 requires boaters to submit documentation or logs relating to the whereabouts of boat in question.

Consecutive: _____ Aggregate: _____ Where: _____

Boat's Location on 12/31/2007:

Marina / Slip #: _____ City / State: _____ Slip Owner Member Renter
(Circle one)

Current Location of Boat as of Filing Date:

Marina / Slip #: _____ City / State: _____ Slip Owner Member Renter
(Circle one)

As of 12/31/2007, what was your PRIMARY dock site? (HOME PORT of boat when not cruising.)

Marina / Slip #: _____ City / State: _____ Slip Owner Member Renter
(Circle one)

If out of Horry County on 12/31/2007, have you returned or do you intend to return this year? Yes No

Do you pay property tax on this vessel in another jurisdiction? Yes No If yes, County/State: _____

BOAT: Year: _____ Manufacturer: _____ Model: _____ Length: _____ Hull ID#: _____

Condition: Excellent Good Fair Poor Unseaworthy Principle Use: Personal Commercial Fishing Business:
(Circle one) (Circle one) (Specify)

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:

Please provide documentation of value such as marine appraisal, valuation service (NADA, BUC, ABOS, etc.), Bill of Sale, or federal depreciation schedule.

Signature: _____ Print Name: _____ Date: _____
(Owner/Principle/Agent) *Under penalty of perjury, I certify that the information contained herein is truthful and accurate.*

Telephone #: _____ Fax #: _____ Email: _____

FOR OFFICE USE ONLY

NADA:	BUC:	ABOS:	Bill Of Sale:	Value-5%:	Other:
Assd Val:	Pro-Rata:	Acct #:	Dist:	Init:	Date: