

DORCHESTER COUNTY AUDITORS OFFICE

James "JJ" Messervy Jr, Auditor

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St. George, SC 29477

Phone (843) 563-0118 or 832-0118

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WATERCRAFT /CAMPER 6% ASSESSMENT FORM

Name \_\_\_\_\_ Tax Year \_\_\_\_\_ Date \_\_\_\_\_

Mailing Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

S C Law Section 12-37-224 provides that a motor home, boat or camping trailer may qualify to be taxed at 6% if:
1) it is used as a second home
2) has sleeping, bathroom and cooking facilities as per installed by the manufacturer
3) the interest portion of the indebtedness is deductible, or would be deductible if financed, pursuant to the Internal Revenue Code as an interest expense on a qualified primary or second residence.
\*\*\*\*Be advised you may only receive the reduced ratio on ONE eligible property.\*\*\*\*

Please complete the information for the camper/motor home OR the watercraft based on which property meets all three qualifications listed above.

Camper/Motor Home Make \_\_\_\_\_ Year \_\_\_\_\_ Model \_\_\_\_\_

Vin # \_\_\_\_\_ Length \_\_\_\_\_

Do you own the camper/motor home or is it currently financed? \_\_\_\_\_

Does the camper meet the qualifications for a second home as listed above? ( ) Yes ( ) No

Watercraft Boat Title # \_\_\_\_\_ Boat Manufacturer \_\_\_\_\_ Boat Make/Year \_\_\_\_\_

Length \_\_\_\_\_ Hull ID # \_\_\_\_\_ Construction \_\_\_\_\_ Propulsion \_\_\_\_\_ Fuel (gas or diesel) \_\_\_\_\_

Official USCG Doc # \_\_\_\_\_ Name of vessel \_\_\_\_\_

Motor Title # \_\_\_\_\_ Motor Make \_\_\_\_\_ Motor Year \_\_\_\_\_ Motor Model \_\_\_\_\_

Motor Horsepower \_\_\_\_\_

Do you own the watercraft or is it currently financed? \_\_\_\_\_

Does the watercraft meet the qualifications for a second home as listed above? ( ) Yes ( ) No

Please Answer The Following

Do you currently own or finance a second home in the state of South Carolina and/or another state? ( ) Yes ( ) No

If "Yes", please indicate the address of your second home: \_\_\_\_\_

State/County you claim as your legal residence: \_\_\_\_\_

The state of SC has 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 accuracy. I HAVE PERSONALLY REVIEWED THE INFORMATION PROVIDED ON THIS RETURN. TO THE BEST OF MY KNOWLEDGE, THE INFORMATION PROVIDED IS ACCURATE.

Prepared by (owner or agent) \_\_\_\_\_ Date \_\_\_\_\_ Telephone # \_\_\_\_\_ Email \_\_\_\_\_