

# Watercraft Information Guide

## Property Taxes

- Under South Carolina law, all boats and boat motors are subject to annual property tax as follows:
- If owned by an individual - taxes must be paid in the county in which an owner resides (primary residence)
- If not owned by an individual but a (corporation) - taxes must be paid in the county in which the boat or boat motor is located.
- See information below on registering a boat or boat motor in South Carolina.
- Property tax bills are mailed in the fall of each year to the registered address of the owner of record on December 31 of the **preceding** year. The “owner of record” is the owner of a boat or boat motor registered with the Department of Natural Resources or Coast Guard (see boat registration information below). For example, an individual who buys a boat on June 2, 2017 will receive a 2018 property tax bill in the fall of 2018 since they were the boat owner of record on December 31, 2017.
- The owner of record on December 31 is still legally liable for the following year’s property tax bill even if the boat or boat motor is sold or disposed of before the property tax bill is issued.

### Example:

- A taxpayer owns a boat on December 31st, 2017 but sells the boat during 2018 before the 2018 property tax bill is issued. The taxpayer will still be liable for the 2018 property tax bill which will be issued in the fall of 2018 since he owned the boat on the previous December 31.

### Note

- (especially for boat buyers): A boat or boat motor with unpaid property taxes from a prior year cannot be registered by a new owner until all outstanding taxes have been paid.
- The amount of tax for a boat or boat motor is based upon the fair market value of the boat or boat motor, a 6% assessment ratio, and the tax millage rate applicable to the owner of record’s address.

**Example:** The annual tax on a boat with a fair market value of \$10,000 whose owner resides in a tax district with a tax millage rate of 344 mills would be calculated as follows:  $\$10,000 \times 6\% \times .344 = \$361.20$

## Registering a Boat or Boat Motor

- The registration and title requirements for all watercraft (boats) and outboard motors (boat motors) are determined by the South Carolina Department of Natural Resources (DNR). These requirements and the necessary steps for registering watercraft and outboard motors can be found on the DNR website at [www.dnr.sc.gov/boating](http://www.dnr.sc.gov/boating).

**Additionally, answers to the following questions can be found on the DNR website under the FAQ section:**

[What forms do I need to register or title my boat?](#)

[Where can I register my boat or outboard motor?](#)

[Do I need to pay property taxes before I register or title the boat?](#)

[Can I renew my registration online?](#)

[How do I report my change of address?](#)

[Do I need to notify Department of Natural Resources when I sell my boat?](#)

[What are the requirements to title a boat and outboard motor coming in from another state?](#)

[If I buy a boat or outboard motor from a person in South Carolina or out of state where do I pay my casual excise tax?](#)

[Are boat trailers titled in South Carolina?](#)

[How does the County Auditor get my name to generate the personal property tax notice?](#)

[What if I lose my boat/outboard motor title?](#)

[If delinquent taxes are due on my boat or outboard motor who do I contact?](#)

## Sales Tax

South Carolina requires the payment of Casual Excise Tax or Use Tax when purchasing a boat or boat motor. Information about these taxes can be found on the DNR website at [www.dnr.sc.gov/boating/taxinfo](http://www.dnr.sc.gov/boating/taxinfo). Please note - the Florence County Auditor Office does not collect this excise or use tax - any questions regarding these taxes must be addressed by the SC Department of Revenue (803.896.1420) or DNR (803.734.3857).

## Q & A

### **Where do I pay my boat property taxes?**

- It depends upon who owns the boat or boat motor:
- If owned by an individual - taxes must be paid in the county in which an owner resides (**primary residence**)
- If not owned by a (**corporation or business**) - taxes must be paid in the county in which the boat or boat motor is located.

If required to pay property taxes to another county, you must contact that County's Auditor Office. The Florence County Auditor Office cannot assist you with boat or boat motor property taxes which are due to another county.

### **If you have received a property tax bill:**

- All payments for property taxes must be made at the office of the Florence County Treasurer Office. Tax payments can also be mailed or paid online at [www.florenceco.org](http://www.florenceco.org)

### **If you do not have your tax bill for a boat or boat motor you have previously registered:**

- If you lived in Florence County as of December 31 of the prior year and did not receive a property tax bill for your boat or boat motor which had been previously registered, you may locate and pay your property tax bill online at [www.florenceco.org](http://www.florenceco.org) or you may visit the Auditor Office to get a copy of your property tax bill which can then be paid at the Florence County Treasurer Office.

### **If you do not have a tax bill for a boat or boat motor you recently purchased:**

- You must first register your boat or boat motor with SCDNR. SCDNR will then send your boat registration information for taxation to the Florence County Auditor Office when the next property tax bills are due.

**Where do I pay taxes if I live in Florence County but my boat docks in another county?**

**If owned by an individual:**

- taxes must be paid in the county in which an owner resides (primary residence) regardless of where the boat or boat motor is located in South Carolina.

**If owned by a cooperation or business:**

- taxes must be paid in the county in which the boat or boat motor is located.
- If required to pay property taxes to another county, you must contact the Auditor Office in that County. The Florence County Auditor Office cannot assist you with boat or boat motor property taxes which are due to another county.

**Where do I pay taxes if I move out of Florence County into another county?**

**If a boat or boat motor is owned by an individual:**

- you should pay taxes in the county in which you lived (primary residence) on December 31 of the year preceding the tax bill date.

**If the boat or boat motor is owned by a corporation or a business:**

- the taxes should be paid to the county in which the boat or boat motor was located on December 31 of the year preceding the tax bill date.

**Example:**

- An individual with a S.C. registered boat lived in Florence County on December 31, 2017 but moved to Horry County on January 5, 2018 they received a 2018 boat property tax bill in October 2018. The individual should pay the 2018 property tax bill to Florence County but change their boat registration address with SCDNR to ensure that their 2019 property tax bill is issued by Horry County.

**Are all boats and motors taxable?**

- Boats or boat motors with a fair market value of less than \$500 are not taxable.

### **When are my boat property taxes due?**

- The last date to pay property taxes without penalty is generally January 15. (The date may vary slightly depending upon holidays and weekends - you should check your tax bill for the specific due date). **Any question about penalties should be directed to [Treasurer Office](#) (843.665.3041)**

### **Do I have to pay a property tax bill I received in this year if I sold my boat before December 31st of last year?**

- The owner of record on December 31 of the year preceding a tax bill is liable for the property tax. If you received a notice and sold the boat/motor before Dec 31 of the preceding tax year you will need to supply the Florence County Auditor Office with a completed bill of sale, or completed front & back copy of the title.

### **For Example:**

- If you receive a 2017 tax bill and you owned the boat on December 31, 2016 you must pay the 2017 property tax bill. If you receive a 2017 tax bill and you sold your boat before December 31, 2016.
- You must notify DNR that you have sold your boat and contact the Florence County Auditor Office 843-665-3088 to have your tax bill removed. You will need to provide a copy of the tax bill you received and proof of sale (a Bill of Sale which includes the boat or boat motor identification number and the date of sale or completed front and back copy of the title.)

### **How do I change my address on my boat or boat motor registration?**

- It is important to keep your address current so that you are not charged an incorrect tax amount and to ensure that you can continue receiving and paying your annual tax bills before the penalty date. If you have moved into or within Florence County please do the following:
1. Notify the DNR of your new address. See the DNR website at [www.dnr.sc.gov/boating](http://www.dnr.sc.gov/boating) for information on how to change your address.
  2. Contact the Florence County Auditor Office by calling 843.665.3088 or fax [Watercraft Address Change Form](#) to 843.676.1244 or emailing the [Watercraft Address Change Form](#) [www.auditor@florenceco.org](mailto:www.auditor@florenceco.org).

**Can I appeal the value on my boat/motor?**

- Yes. However, any appeal of value must be submitted to the Auditor's office prior to the due date of the property tax bill. An appeal does not extend the due date of the property tax bill.
- Please note that after review of your appeal, the Auditor Office may require that you provide an appraisal of your boat certified by a boat dealer or marina.

You may contact the Auditor's Office for additional information (843.665.3088)

**Does an appeal of boat value extend my tax deadline?**

- No, taxes are due on the due date even if an appeal has been filed and penalties will still apply to late payments. Refer to your tax bill for the exact due date. A successful appeal submitted prior to the tax bill due date will result in a refund of any overpaid tax

**I have a Coast Guard Documented Vessel, what are the tax laws?**

- While documented vessels are not registered with DNR (they are listed on the DNR website as exempted from registration requirements), they are subject to annual property tax in the same manner as registered boats and boat motors and an annual property tax bill is sent each fall to owners of documented vessels.

For further information on documented vessels, please visit the [United States Coast Guard National Vessel Documentation Center](http://www.uscg.gov/nvd/).

**S.C. Department of Natural Resources**

[www.dnr.sc.gov/boating](http://www.dnr.sc.gov/boating)

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