

BOAT & MOTOR TAX INFORMATION

Janet Brown Jurosko, Berkeley County Auditor, would like to help the residents of Berkeley County with their questions concerning marine equipment.

South Carolina law prohibits the sale or purchase of watercraft without a valid title issued in the seller's name to assign to the purchaser at the time of sale. All watercraft are required to be registered and titled except documented vessels, windsurfers, or watercraft moved by human power with oars, paddles or similar devices. Non-powered sailboats are required to be titled only. All outboard motors of five (5) horsepower or more are required to be registered and titled.

A purchaser may operate a watercraft and an outboard motor up to 30 days from the date of purchase if he has a **temporary watercraft certificate** and notarized bill of sale on board. The temporary watercraft certificate is the Department of Natural Resources (SCDNR) application for new registration. The **application** is located on the SCDNR website: <http://www.dnr.sc.gov/boating/forms/pdf/Application.pdf>.

When marine equipment is purchased, it must be registered with the SCDNR by the end of the 30-day period. SC sales tax is paid to the SCDNR at the time of application. The property tax information is provided to us by the SCDNR. By law, the Auditor's office is required to send tax bills based on this information.

Property taxes are not due on the marine equipment until the following year. Unlike vehicles, which are paid in advance, marine equipment taxes are billed in October based on ownership as of December 31 of the prior calendar year. For example, an owner who sold a boat in January 2017 will still owe the taxes for Tax Year 2017 as it is based on the end of the calendar year 2016. The taxes follow the item, not the owner.

When taxes are not paid, and have become delinquent, the SCDNR file will be flagged as failed to pay taxes and transfers cannot be done until the delinquent taxes have been paid. If you are thinking of purchasing a boat or motor, you may contact the county in which the seller resides to make certain there are no delinquent taxes due, or you may log on to SCDNR and check the **Boat Facts** <https://www2.dnr.sc.gov/BoatFacts/BoatFacts/SearchBoatFacts>. From there you can search for any delinquent property taxes that have been reported to SCDNR. These taxes must be satisfied before any duplicate title can be issued, registration renewed, or transfer of ownership completed. Property taxes may continue to be assessed until the owner on record or any second party satisfies all delinquent and current taxes.

If you are the seller, be aware that you will receive another tax bill the following year. For both parties, it may be a good idea to copy the front and the completed back of the title.

Boat trailers are no longer taxed; however, the taxpayer may obtain a license tag from the Department of Motor Vehicles in order to allow the trailer to be pulled across SC state lines. An exempt tax receipt may be obtained from the Auditor's Office.

Marine equipment valued at \$500.00 or less is exempt from property taxes. If you are active duty military, stationed in SC and you claim another state as your home of record, marine equipment in your name may be exempted from property taxes. A current leave and earning statement (LONG FORM) must be filed with the Auditor's Office.

If you change your legal residence or mailing address, either within the county or elsewhere, you are required to notify SCDNR within 30 days by completing and mailing this form <http://www.dnr.sc.gov/boating/forms/pdf/addresschange.pdf> SCDNR Address Change Form to SCDNR. You must also notify the Auditor's Office by sending in the address change form located on the bottom of your tax bill, or by submitting this **Berkeley County Address Change Form** (https://www.berkeleycountysc.gov/drupal/address_change) on our website.

Please contact the Berkeley County Auditor's office for more information at (843) 719-4727, 719-4735, or 719-4736. Our direct website is <https://www.berkeleycountysc.gov/drupal/auditor>.