



# OFFICE OF THE COUNTY AUDITOR

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## AFFIDAVIT FOR QUALIFICATION OF MOTORHOME & WATERCRAFT RESIDENCE STATUS

Registered Owner's Name: \_\_\_\_\_

Registered Owner's Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Phone Number: \_\_\_\_\_

Are you currently receiving legal residence on a home? Yes \_\_\_\_\_ No \_\_\_\_\_

If yes, provide address: \_\_\_\_\_

### Motorhome/Camper Requested

Make: \_\_\_\_\_ Model: \_\_\_\_\_

Year: \_\_\_\_\_ VIN: \_\_\_\_\_

Permanent location of the motorhome/camper: \_\_\_\_\_

Are you applying for Primary Residency \_\_\_\_\_ OR Secondary Residency \_\_\_\_\_ on this Motorhome/camper?

If the interest portion of the indebtedness on this motorhome/camper deductible pursuant to the Internal Revenue Code as an interest expense? Yes: \_\_\_\_\_ No: \_\_\_\_\_

### Watercraft Requested

Make: \_\_\_\_\_ Model: \_\_\_\_\_ Year: \_\_\_\_\_

Hull #: \_\_\_\_\_ Title: \_\_\_\_\_ Length: \_\_\_\_\_

Permanent location of watercraft: \_\_\_\_\_

Are you applying for Primary Residency \_\_\_\_\_ OR Secondary Residency \_\_\_\_\_ on this watercraft?

Based on the requirements of SC Code Section 12-37-224 (see below), does the motorhome/camper or boat in which you are applying for contain the following?

Sleeping quarters Yes \_\_\_\_\_ No \_\_\_\_\_  
Cooking facility Yes \_\_\_\_\_ No \_\_\_\_\_  
Toilet facility Yes \_\_\_\_\_ No \_\_\_\_\_

South Carolina Code of Laws  
Section 12-37-224

- (A) A motor home or trailer used for camping and recreational travel that is pulled by a motor vehicle on which the interest portion of indebtedness is deductible pursuant to the Internal Revenue Code as an interest expense on a qualified primary or secondary residence also is a primary or secondary residence for purposes of ad valorem property taxation in this state. The fair market value of a motor home or trailer used for camping and recreational travel that is pulled by a motor vehicle classified for property tax purposes as a primary or secondary residence pursuant to this section must be determined in the manner that motor vehicles are valued for property tax purposes.
- (B) (1) A person who owns a boat or watercraft that contains a cooking area with an onboard power source, a toilet with exterior evacuation, and a sleeping quarter, may claim one boat or watercraft as a primary residence and one boat or watercraft as a secondary residence for purposes of ad valorem property taxation in this State. The fair market value of the boat or watercraft classified for property tax purposes as a primary or secondary residence pursuant to this section must be determined in the manner that motor vehicles are valued for property tax purposes. A boat or watercraft classified for property tax purposes as a primary or secondary residence pursuant to this section is not a watercraft of motor for purposes on section 12-37-220 (B) (38)

Under penalty of perjury, I certify that the information provided on this application is true and accurate.

Owner's Name(s) (Please print): \_\_\_\_\_

Owner's Signature(s): \_\_\_\_\_

Date: \_\_\_\_\_