



Office of Auditor
Georgetown County
Kenneth C. Baker

Special Assessment for Motor Home/RV, Camper/Trailer, etc...

The United States Internal Revenue Codes, State of South Carolina and County of Georgetown have adopted strong measures to deal with the filing of false or fraudulent information with a taxing authority. Please review any information to ensure its complete and total accuracy.

Please complete the following information:

Must apply before due date on tax notice!

Owner and address:

Physical Location of Property: _____

Tax District _____ Phone # _____ Vehicle ID # _____

Year _____ Make _____ Model _____

Does your MotorHome/RV/Camper/Trailer have the following?

Bathroom Facilities _____ Sleeping Facilities _____ Cooking Facilities _____

Primary Residence _____ Second Home _____ Taxes Paid _____

Section 12-37-224 of the 1976 Code, as last amended by Act 386 of 2006, is further amended to read:

“Section 12-37-224. A motor home, a boat or watercraft, 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 second residence also is a primary or second residence for purposes of ad valorem property taxation in this State. The fair market value of a motor home, a boat or watercraft, or trailer used for camping and recreational travel that is pulled by a motor vehicle classified for property tax purposes as a primary or second residence pursuant to this section must be determined in the manner that motor vehicles are valued for property tax purposes.”

By signing this statement, permission is granted for Georgetown County Auditor’s Office to make an on site visit, if necessary, to inspect for the above amenities in order to ascertain eligibility of a reduced tax ratio.

I do hereby certify under penalty of perjury that the above information is true and correct and that I qualify for said 6% tax ratio.

Date

Owner Signature

E-mail:
Aud_vehicles@gtcounty.org

Georgetown County
129 Screven Street
Post Office Drawer 421270
Georgetown, SC 29442-1270

Auditor
(843) 545-3021

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