



Lancaster County Assessor's Office

P.O. Box 1809
Lancaster, S.C. 29721
www.mylancasterc.org
(803)-285-6964

TAX YEAR

6 % ASSESSMENT RATIO FOR WATERCRAFT

SECTION 12-37-224

(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.

(2) Only an individual may claim a qualifying boat or watercraft as his primary residence for purposes of ad valorem property taxation. The individual or his agent must certify the qualifying boat or watercraft as his primary residence pursuant to Section 12-43-220(c)(2)(ii). Additionally, the individual or his agent must provide any proof the assessor requires pursuant to Section 12-43-220(c)(2)(iv). One other qualifying boat or watercraft owned by an individual that cannot be considered a primary residence, or one other qualifying boat or watercraft owned by another person shall be considered a secondary residence for purposes of ad valorem property taxation.

WATERCRAFT INFORMATION

U.S.C.G. or S.C. Registration Number	Watercraft Location

CERTIFICATION

I CERTIFY THAT MY WATERCRAFT CONTAINS A COOKING AREA WITH AN ONBOARD POWER SOURCE, A TOILET WITH EXTERIOR EVACUATION, AND A SLEEPING QUARTERS, AND THUS IS QUALIFIED FOR A 6% ASSESSMENT WITH LANCASTER COUNTY IN THE STATE OF SOUTH CAROLINA.

Print Name of Owner	Signature of Owner	Date
Owner Address		Phone #

**** FOR OFFICE USE ONLY ****

Processed Date: _____

By: _____