

Selling Your Watercraft

You **must** notify SCDNR within 30 days of selling, junking, or disposing of your watercraft. This rule is printed on the back of the SC title. If SCDNR is not notified, you may continue to be listed as the active owner and receive tax bills.

If you have received a current year tax bill for a watercraft that you have sold, contact the Auditor's Office to see if the bill may be prorated. Our office will need to review the sales documentation, such as a copy of the signed-over title or a bill of sale. SCDNR must also be notified that the watercraft was sold. Similarly, if you have sold a watercraft for which you have paid 2020 or 2021 taxes, you may be eligible for a prorated refund. Contact the Auditor's Office to inquire.

IMPORTANT: If you have received 2019 or earlier bill for a watercraft that you did not own January 1 of that year, please contact the Auditor's Office. Submit your sales documentation to the Auditor's Office for review.

Note: The Auditor's Office is **NOT** able to accept disposal forms without SCDNR date received stamps as proof of change in ownership.

Contact

Beaufort County Auditor's Office
PO Box 458
Beaufort, SC 29901
Phone: 843-255-2500
Email: BeaufortCountyAuditor@bcgov.net

Beaufort County Treasurer's Office
PO Drawer 487
Beaufort, SC 29901
Phone: 843-341-8404

South Carolina Department of Natural Resources
Phone: 803-734-3857
to report sale: #3
to speak to a representative: #4
Website: www.dnr.sc.gov/boating.html

DNR publication on 2020 Renewal Changes:
<http://www.dnr.sc.gov/boating/2020RegistrationRenewalChanges.html>

Search for delinquent taxes before you buy:
www2.dnr.sc.gov/BoatFacts/BoatFacts/SearchBoatFacts



Beaufort County
Auditor

PO Box 458
Beaufort, SC 29901
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Taxation of Watercrafts in Beaufort County

**NEW INFORMATION
FOR TAX YEAR 2020
FOLLOWING SCDNR
LAW CHANGE**

Updated January 2024.

How Watercrafts are Taxed in Beaufort County

“Watercrafts” is here used to mean boats and/or outboard motors registered to the South Carolina Department of Natural Resources (SCDNR). Boats and outboard motors are titled and taxed separately. However, boats with inboard motors are not titled or taxed separately. Per Beaufort County ordinance, watercraft taxes are generated at 6% of the value times the millage rate. Watercrafts may be considered Tax Exempt when they fall below a certain value.

Effective tax year 2020, all watercrafts are taxed in advance on a staggered 12-month schedule based on the registration month. Each month, the County will receive registration information from SCDNR on an import so that bills may be generated. For tax year 2020 forward, SCDNR will base the registration on the month of purchase. Current year tax bills for boats will include a \$10 yearly SCDNR renewal fee to renew the sticker.

Prior to tax year 2020, all watercrafts were taxed in arrears. The bills were based on the January 1 owner of the given tax year. For example, if the owner of a watercraft sold it in June 2019, they would be responsible for paying the 2019 tax bill because the bill was based on the January 1, 2019 ownership.

Purchasing a Boat or Motor

If you purchase a watercraft from a **private seller with a South Carolina title**, you will need to start the registration process by having a tax bill generated with the Auditor’s Office. Our office will need the signed-over title and your ID. The bill will be generated based on the month of purchase. For example, if you purchase a watercraft in March 2021 but start the registration process in June 2021, the bill will cover March 2021—March 2022. You will then provide your tax receipt to SCDNR.

If you purchase a watercraft from a **dealership**, the registration process will begin with SCDNR. After the watercraft is titled to you, SCDNR will send the Auditor’s Office information to create the tax bill. This bill will become due around 120 days after the registration date. Similarly, if you purchase a watercraft from an **out of state seller** and that watercraft has never been registered in SC, you must contact SCDNR first. You will be billed by the County about 120 days later.

PLEASE NOTE: Unpaid taxes on watercrafts follow the asset and **may become the responsibility of the new owner**. Prior to purchasing a new boat or motor, check with SCDNR and the county in order to ensure that the taxes for previous years have been paid. If they are unpaid, you may assume responsibility. If SCDNR has the watercraft flagged for delinquent taxes, they will refuse to register it to a new owner. According to SC law §50-23-295, a buyer may sue the seller for up to three times the unpaid taxes or damages to include court costs.

Moving and Updating Your Address

If you move, you will need to update your mailing address so that you continue to receive your watercraft tax bills. You must update your information with SCDNR directly. The Auditor’s Office is required to use the address that SCDNR has in its system. If the address is updated with the Treasurer’s Office, it may be overwritten with the address in SCDNR’s system.

If you move out of county, you must update your address with SCDNR so your information is sent to the correct county. If you receive a Beaufort County watercraft tax bill and you have moved out of county, contact your local Auditor’s Office to have a bill generated. You will need to submit the out-of-county paid tax receipt to the Beaufort County Auditor’s Office for review.

If you move out of state and take your watercraft with you, you must update your information with SCDNR within 30 days of moving. If SCDNR is not notified, you may continue to get yearly tax bills for that watercraft.

