

APPEALING THE VALUE OF YOUR WATERCRAFT/MOTOR (INCLUDING CBT OR DV)

Watercraft and Motor values must be derived from nationally recognized publications, and may not exceed ninety five percent of the prior year's value (see State Law § 12-37-930). Replacement of major components may cause an increase in value. If the watercraft is custom built, the Auditor's Office will use all resources available to find a comparable value, including but not limited to sources from the Internet.

1. Normal wear and tear will not be considered in the valuation of your watercraft or motor.
2. If there is a significant difference in the appeal value that you request and the value found on your tax bill, the Auditor's Office will request additional supporting documentation in considering your appeal.
3. Any appeals requested to reduce the Fair Market Value of a watercraft or motor must be made on or before the last day to pay the bill timely. Please email the request to auditor@bcgov.net, or mail it to:
Auditor's Office, P.O. Box 458, Beaufort, SC 29901
4. **Appealing your watercraft or motor will not change the due date of your bill.**

APPEAL WATERCRAFT/MOTOR ASSESSMENT FOR TAX YEAR _____

Date _____ PIN _____

Name on tax notice _____ Phone # _____

Year _____ Make _____ Model _____

Manufacturer _____ Horsepower _____ Length _____

Fuel Type (circle one) Gas Diesel

Name on Vessel _____ Hull # _____

Date purchased _____ Purchase price \$ _____

(The purchase price is the value on the bill of sale excluding trade-ins, incentives, cash down, etc.)

Watercraft/Motor valuation guide required by law to determine appraised value for the purpose of taxing personal property lists the value of the above Watercraft on _____ as \$ _____,

Motor _____ as \$ _____ **(Motors are included in the valuing for Documented Vessels)**

I feel that my watercraft/motor value should be \$ _____ / \$ _____

Explanation _____

I certify that the information that has been provided is correct and true to the best of my knowledge.

Signature of Owner

Date

Clerk

Date