



Anderson County Auditor

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Recreational Vehicle/Watercraft Qualification Form

_____ Motor Home _____ Watercraft _____ Camper

Name: _____ Telephone #: _____

Is this property equipped by the manufacturer with the appropriate living facilities? (cooking, sleeping, and bathroom facilities) **Yes** _____ **No** _____

Do you own any other property that might be claimed as a second residence?

Yes _____ **No** _____

(According to the Internal Revenue Code, Interest expense deductions can only be on two residences, one primary and one secondary)

Vehicle Information: (Motor Home/Camper)

Year _____ Manufacturer _____ Make/Chassis _____
Model Name/Number _____ Length _____ Number of Slides _____
Vehicle Identification Number _____

Description of Watercraft:

Year _____ Manufacturer _____ Model _____ Length _____
Horsepower _____ Serial # _____ Registration # _____
Title # WA _____ Hull # _____
Official USCG Doc. # _____ Doc. Vessel Name _____

SC Code Section 12-37-227. A motor home, 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 primary or second residence for the purpose of ad valorem property taxation in this state. The fair market value of a motor home, 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.

Subject to penalty for perjury pursuant to SC Code Section 12-37-800, I declare that the above described property meets the above requirements and that I am claiming the interest portion of the indebtedness (or if there is no indebtedness could have claimed the interest portion of the indebtedness) pursuant to the Internal Revenue Code Publication 936 Home Mortgage Interest Deduction and that said property secures the loan or would secure any loan on this property.

Legal Signature _____ Owner _____ Agent _____

Auditor's Office Representative _____ Date _____

**** Bill not paid in a timely manner will result in loss of second home qualification discount. ****