

CHARLESTON COUNTY AUDITOR'S OFFICE
Peter J. Tecklenburg – AUDITOR
PO Box 614, Charleston, SC 29402-0614 (843-958-4200)

PERSONAL PROPERTY PRORATION FORM

S.C. Code Ann. Section 12-37-735 provides for the proration of property taxes, but only if the transferor [seller] and transferee [buyer] agree, when personal property required to be titled by a state or federal agency [boats, motors, airplanes, helicopters, etc.], but not including motor vehicles taxed pursuant to Article 21 of Chapter 37 and not including units of manufactured housing, are transferred.

Understanding Section 12-37-735, we, the undersigned, agree to the following:

I, (print) _____, the transferor [seller], domiciled at (street address, city, state) _____

Assume personal liability for those ad valorem property taxes due as of the transfer [sale] date (month, day, year) _____, on the following Personal Property, understanding that if the transfer date is not the first of the month, the liability for property taxes on this property extends to the first day of the next month.

DESCRIPTION OF WATERCRAFT

Boat Type _____ SC Reg # or CG Doc # _____ HULL ID NO _____

Title No. _____ Make _____ Model _____ Year _____ Length _____

DESCRIPTION OF OUTBOARD MOTOR

Title Number _____ Serial Number _____ Make _____

Year _____ Horsepower _____ Model Number _____

DESCRIPTION OF AIRCRAFT

Make _____ Year _____ Model _____ Serial Number _____

SITUS (Situs [location] of the Property Immediately Prior to Transfer)

(City, County, State) _____

I, (print) _____, the transferee [buyer] of the personal property described above, domiciled at (street address, city, state) _____

Agree that I am personally liable for the Charleston County personal property taxes on this property which accrue beginning with the transfer date, recorded above, or if the transfer date is not the first day of the month, the property taxes accruing as of the first day of the month subsequent to the transfer day. With the filing of this document with the county auditor, any lien on the above-described property for the payment of property taxes is enforceable only for the collection of the taxes due from me.

We, the undersigned, acknowledge that this document is binding only if this document is filed by the transferor with the county auditor **before the first penalty date for the payment of property taxes**. The county auditor with whom this document must be filed is that auditor of the county where the transferor's domicile is located, or if the transferor is a nonresident of the State of South Carolina, the county of the situs of the personal property described above.

TRANSFEROR (Signature)
Tel. No. _____
Driver's Lic. No. _____

TRANSFEEE (Signature)
Tel. No. _____
Driver's Lic No. _____

Acknowledgement of Receipt:

County Auditor's Signature _____ Date: _____