

**SPARTANBURG COUNTY AUDITOR**  
SUITE 200, COUNTY ADMINISTRATIVE BUILDING  
366 NORTH CHURCH ST  
SPARTANBURG SC 29303  
(864)596-2600

**AFFIDAVIT FOR QUALIFICATION OF MOTOR HOME, BOAT  
WATERCRAFT, OR CAMPER FOR RESIDENTIAL STATUS**

\_\_\_ MOTOR HOME                      \_\_\_ BOAT/WATERCRAFT                      \_\_\_ CAMPER

Name: \_\_\_\_\_ Telephone# \_\_\_\_\_  
Mailing \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Is this property equipped by the manufacturer with the appropriate living facilities? (cooking, sleeping, and toilet 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 \_\_\_\_\_ Make \_\_\_\_\_ Model \_\_\_\_\_ Length \_\_\_\_\_

Vehicle Identification Number \_\_\_\_\_

Description of Boat/Watercraft:

Year \_\_\_\_\_ Manufacturer \_\_\_\_\_ Model \_\_\_\_\_ Length \_\_\_\_\_

Horsepower \_\_\_\_\_ Serial No. \_\_\_\_\_ Registration No. \_\_\_\_\_

Title No. WA \_\_\_\_\_ or MA \_\_\_\_\_ Hull No. \_\_\_\_\_

Official USCG Doc No. \_\_\_\_\_ or Other Reg. # \_\_\_\_\_

“SC Code Section 12-37-224. A motor home, a boat or watercraft, or trailer used for camping and recreational travel that is pulled by a motor vehicle on which the interest portion of the indebtedness is deductible pursuant to the Internal Revenue Code as an interest expense on a qualified primary or second residence for the purposes of ad valorem property taxation in this State. The fair market value of a motor home, a boat or 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 Code Publication 936 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 \_\_\_\_\_

QUALIFICATION FOR MOTOR HOME, BOAT, WATERCRAFT, CAMPER FOR RESIDENTIAL STATUS