

1980 S.C. Op. Atty. Gen. 83 (S.C.A.G.), 1980 S.C. Op. Atty. Gen. No. 80-42, 1980 WL 81925

Office of the Attorney General

State of South Carolina

Opinion No. 80-42

April 24, 1980

**\*1 SUBJECT: Property Tax-Owner of Watercraft for Tax Purposes**

The title and certificate of registration to a motorboat is prima facie evidence of ownership of the motorboat. Such person would be liable for the tax in the absence of conclusive evidence of different ownership; in example, the revocation of the title and registration certificate for false statements made in procuring the same.

TO: Honorable Patricia T. Antley  
Richland County Auditor

**QUESTION:**

A person obtains a certificate of title to a watercraft. Is such person the owner for ad valorem tax purposes?

**APPLICABLE LAW:**

Chapter 23 of Title 50 and [§ 12-37-900 of the 1976 Code](#) of Laws.

**DISCUSSION:**

The person holding title to the boat contends that he is a joint owner and that the property is not located in Richland County. The 'owner' is defined by § 50-23-10(d) as:

'\* \* \* a person \* \* \* having the property in or title to a watercraft or outboard motor. The term includes a person entitled to the use or possession of a watercraft or outboard motor, subject to an interest in another person, reserved or created by agreement and securing payment or performance of an obligation, but the term excludes a lessee under a lease not intended as security or a vendor under a conditional sales contract.'

Additionally, § 50-23-60(a) provides in part that:

'Every owner of a watercraft or outboard motor subject to titling under the provisions of this chapter shall make application to the Division for the issuance of a certificate of title for such watercraft or outboard motor accompanied by the required fee and upon the appropriate form or forms prescribed and furnished by the Division. The application shall be signed by the owner and shall be sworn to before a notary public or other officer empowered to administer oaths. Every application for a certificate of the title shall contain:

- (1) The name, residence and mail address of the owner;' (Emphasis added)

In the instant case the application contained the required information including the name of the owner. On the application the person certifies that 'I own the above motorboat'.

Section 50-23-200 provides that:

'No person shall:

(d) Use a false or fictitious name or address, or make any material false statement, or conceal any material fact, in an application for a certificate of title, or in a bill of sale or sworn statement of ownership;'

It is evident that the above contemplates that the truth owner will apply and obtain the title and registration. The title and certificate, while not conclusive of ownership, is prima facie evidence of such ownership. 7 Am.Jur.2d, Automobiles, § 24. The person claiming incorrectness of title has the burden of establishing the same.

Here the person applied for the title and certificate and cannot now complain that the tax was levied in reliance thereon.

CONCLUSION:

The title and certificate of registration to a motorboat is prima facie evidence of ownership of the motorboat. Such person would be liable for the tax in the absence of conclusive evidence of different ownership; in example, the revocation of the title and registration certificate for false statements made in procuring the same.

\*2 Joe L. Allen, Jr.  
Deputy Attorney General

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