

Office of the County Assessor
843-958-4100



3875 Faber Place Drive, Suite 100
North Charleston, SC 29405-8547

LEGAL RESIDENCE ACTIVE DUTY MILITARY NON-RESIDENT APPLICATION

Please Print Legibly

South Carolina Property Address	Second Property Address (If Applicable)	Permanent Mailing Address Change Only

S.C. Code Ann. § 12-43-220(c)(2)(v) provides in part that “...an active duty member of the Armed Forces of the United States eligible for and receiving the special assessment ratio...retains that four percent assessment ratio...regardless of the owner’s subsequent relocation and regardless of any rental income attributable to the property” AND ...“may claim the four percent ...for two residential properties located in the State so long as the owner attempts to sell the first residence within thirty days of acquiring the second residence...the ratio may not be claimed on both residences for more than two property tax years.”
(SEE BACK OF FORM FOR PORTIONS OF STATUTE APPLICABLE TO THIS APPLICATION)

I, _____, affirm under penalty of perjury that I am currently an active duty service member with a (Name of Declarant) permanent duty station in _____. To qualify for the 4% Legal Residence Exemption, I further affirm and understand that an application must be filed **annually** by the last day to pay taxes without penalty (typically January 15th) or the exemption will be removed. Furthermore, I declare that I shall inform the Assessor within six months of a change in my active duty status.

Is property being rented? YES NO

Do you have another property in SC that is receiving the 4% Legal Residence Exemption? YES NO

If yes, provide address _____

If yes, is the property on the market for sale? YES NO

If yes, when did you begin marketing the property? _____

I also understand that I MUST provide the following annually by the last day to pay taxes without penalty (typically January 15th) to qualify for the 4% Legal Residence Exemption:

- Copy of military identification card (as allowed under Dept. of Defense Instruction Number 1000.13, Enclosure 3, Paragraph 2a)
- Current orders
- Current Leave and Earnings Statement (you may redact income data)

REQUIRED: Owner’s Information	REQUIRED: Spouse’s Information (if applicable)
Original Signature: _____	Original Signature: _____
Print Name Legibly: _____	Print Name Legibly: _____
Social Security Number: _____	Social Security Number: _____
Date: _____ Phone: _____	Date: _____ Phone: _____
Alternate Phone: _____	Alternate Phone: _____

***A Power of Attorney (POA) form is required if active duty service member is unable to sign**

**IF YOU HAVE QUESTIONS – CALL THE ASSESSOR’S OFFICE
843-958-4100 (select option #1)
or visit www.charlestoncounty.org for forms, contacts and further information.**

DO NOT FAX – DO NOT EMAIL
South Carolina General Assembly
120th Session, 2013-2014
A133, R145, H3027
STATUS INFORMATION
(A133, R145, H3027)

AN ACT TO AMEND SECTION 12-43-220, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX ASSESSMENT RATIOS, SO AS TO PROVIDE THAT, IN CERTAIN SITUATIONS, AN ACTIVE DUTY MEMBER OF THE ARMED FORCES OF THE UNITED STATES MAY CLAIM THE FOUR PERCENT ASSESSMENT RATIO REGARDLESS OF THE OWNER'S RELOCATION AND REGARDLESS OF ANY RENTAL INCOME, AND TO PROVIDE THAT AN ACTIVE DUTY MEMBER OF THE ARMED FORCES OF THE UNITED STATES, IN CERTAIN SITUATIONS, MAY CLAIM THE FOUR PERCENT ASSESSMENT RATIO ON TWO RESIDENTIAL PROPERTIES SO LONG AS THE OWNER ATTEMPTS TO SELL THE FIRST RESIDENCE WITHIN THIRTY DAYS OF ACQUIRING THE SECOND RESIDENCE.

Be it enacted by the General Assembly of the State of South Carolina:

Special four percent assessment ratio for certain members of the armed forces

SECTION 1. Section 12-43-220(c)(2)(v) of the 1976 Code is amended to read:

“(v)(A) A member of the armed forces of the United States on active duty who is a legal resident of and domiciled in another state is nevertheless deemed a legal resident and domiciled in this State for purposes of this item if the member's permanent duty station is in this State. A copy of the member's orders filed with the assessor is considered proof sufficient of the member's permanent duty station.

(B) An active duty member of the Armed Forces of the United States eligible for and receiving the special assessment ratio for owner-occupied residential property allowed pursuant to this subsection (c), who receives orders for a permanent change of station or a temporary duty assignment for at least one year, retains that four percent assessment ratio and applicable exemptions for so long as the owner remains on active duty, regardless of the owner's subsequent relocation and regardless of any rental income attributable to the property. Subject to subsubitem (C), the provisions of this subsubitem (B) do not apply if the owner or a member of the owner's household, as defined in item (2)(iii) of this subsection (c), claims the special four percent assessment ratio allowed pursuant to this subsection for any other residential property located in this State.

(C)(1) Notwithstanding any other provision of law, an active duty member of the Armed Forces of the United States meeting all the other requirements of this subsection who receives orders for a permanent change of station or a temporary duty assignment for at least one year, may claim the four percent assessment ratio and applicable exemptions for two residential properties located in the State so long as the owner attempts to sell the first acquired residence within thirty days of acquiring the second residence. The taxpayer must continue to attempt to sell the first acquired residence in any year in which the four percent assessment ratio is claimed.

(2) The four percent assessment ratio may not be claimed on both residences for more than two property tax years.

(3) This subsubitem does not apply unless the owner of the properties or the owner's agent applies for the four percent assessment ratio on both residences before the first penalty date for the payment of taxes for the tax year for which the owner first claims eligibility for this assessment ratio. The burden of proof for eligibility for the four percent assessment ratio on both residences is on the taxpayer. The taxpayer must provide the proof the assessor requires, including, but not limited to, a copy of the owner's most recently filed South Carolina individual income tax return and copies of South Carolina motor vehicle registrations for all motor vehicles registered in the name of the owner. The taxpayer must apply to the county assessor by the first penalty date for the payment of taxes for the tax year in which taxes are due to utilize the provisions of subsubitems (B) and (C). Along with the application, the applicant must submit a Leave and Earnings Statement (LES) from the current calendar year. Any information contained in the LES that is not related to the active duty status of the member may be redacted.

(D) For purposes of subsubitems (B) and (C), owner includes the spouse of the service member who jointly owns the qualifying property.

(E) The special four percent assessment ratio allowed by this subitem (v) must be construed as a property tax exemption for an amount of the fair market value of the residence sufficient to equal a four percent assessment ratio and other exemptions allowed applicable to property qualifying for the special assessment ratio.”

Time effective

SECTION 2. This act takes effect upon approval by the Governor and applies for property tax years beginning after 2013.

Ratified the 11th day of March, 2014.

Approved the 13th day of March, 2014.