

Application Instructions

Servicemember Civil Relief Act (SCRA)

Military Spouses Residency Relief Act (MSRRA) PL 111-97

Any person intentionally certifying false information and/or/both submitting fraudulent documents for purpose of qualifying a property as tax exempt under either act may be prosecuted as a felon under South Carolina Law as well as subjecting the person to disciplinary action under the Uniform Code of Military Justice (UCMJ).

*******Complete all necessary fields on the application*******

Section A Applicant information

- A1. Select the qualifying Act(s) the property is claimed to be exempt.
- A2. Print the applicant name or names (servicemember and/or/both spouse)
- A3. Provide the applicants' contact phone number.
- A4. Optional. Provide the e-mail address if you wish to be contacted by e-mail.

Section B Applicant Address Information

- B1. Resident Address- The address where the applicant(s) is actually living at the time of the application and tax due date.
- B2. Domicile* Address- A permanent principal home (aka "legal resident") of which the applicant is temporarily absent from to which the applicant has the intent of returning. Voter and driver records should reflect this address as well as tax reporting (servicemembers' LES**) and payment (income, personal, sales) made according to this address. **Do not assume the servicemember spouse's domicile to be the same as the servicemember.** A person must have actually lived at the domicile address and taken the necessary steps while living there to establish an address as a domicile.
- B3. Permanent Change of Station (PCS) Address- The location of which the servicemember has reported to duty. Servicemember must have reported to a facility in SC or border state for either act to apply.
- B4. VHA or BAH Zip codeU- The VHA (Variable Housing Allowance) or BAH (Basic Allowance for Housing) zip code is based on the geographic duty location of the servicemember. The VHA or BAH zip code for the duty location is reflected on the servicemembers' Leave and Earnings Statement (LES).

Section C Personal Property Information:

- C1. Bill number(s) - The tax record that reflects the property information for which the applicant is seeking exempt status.
- C2-C8. Identifies the title and/or/both the owner/registrator*** of a vehicle not yet registered in South Carolina of which the applicant is seeking exempt status. **Personal property used for personal business or profit is not exempt under either act.**

* A property owned by a person having a domicile of South Carolina residing in South Carolina would not qualify for exemption under either of these acts.

** The Leave and Earnings Statement (LES) should reflect the servicemembers' domicile state, but not always.

*** A vehicle leased to the applicant may qualify for exemption though they are not the owner.



COUNTY OF SPARTANBURG AUDITOR

Application for Personal Property Tax Exemption Servicemember Civil Relief Act (SCRA) Military Spouses Residency Relief Act (MSRRA) PL 111-97

SHARON WEST
AUDITOR

PDF

SECTION A Applicant Information:

1. Qualifying Act (check all that apply): Servicemember (SCRA) Servicemember spouse (MSRRA)
2. _____
Servicemember and/or both Servicemember Spouse Name (Print):
3. _____
Phone number:
4. _____
E-mail (optional):

SECTION B Applicant Address Information:

1. Resident Address is where you live at present (unit or house number, street, city, state and zip code):
 Servicemember: _____
 Spouse (when applicable): _____
2. Domicile Address is your permanent principal home (house or unit number, street, city and zip code):
 Servicemember: _____
 Spouse (when applicable): _____
3. Permanent Change of Station (PCS) Address:
 Assigned to (location) _____
 Assignment city and state _____
4. VHA or BAH Zip code (see LES) _____

SECTION C Personal Property Information (vehicles used for business or for profit are not exempt):

1. Bill number(s): _____
Or
2. Owner/registrant name(s): _____
3. Vehicle "Housed" Address (house or unit#, street): _____
4. Model Year: _____
5. Make/Manufacturer: _____
6. Model: _____
7. VIN #: _____
8. Odometer (optional): _____

I certify under penalty of perjury under the laws of the United States of America and the 1976 Code of Laws of South Carolina that the foregoing is true and correct.

Owner or Authorized Agent Name (Print)

Owner or Authorized Agent Signature

Date

The **most recent leave and earnings statement (LES)** must be included with this application. The servicemember must have reported to an installation or facility **located in SC or border state** upon application or the tax due date (whichever earlier) for property to qualify as exempt.