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# ACTIVE DUTY MILITARY SPECIAL 4% ASSESSMENT FORM

Return Completed Form and Required Documents to:

PICKENS COUNTY ASSESSOR

222 McDaniel Ave. B8

Pickens, SC 29671

Phone: (864) 898-5872

\*\*\* Faxed Copies Are Not Accepted \*\*\*

This form **must be filed** with the Assessor's office **annually** by the first penalty date for the payment of taxes for the tax year in which the taxes are due. Attach a copy of your PCS orders and current Leave and Earning statement (LES). Please review the instructions listed on page 2 before completing the form.

## SECTION 1: PROPERTY INFORMATION

A	Account Number	B	Parcel Number (Tax Map Number)	C	Tax Year (Must Reapply Annually)
1)		2)		3)	

## SECTION 2: OWNERSHIP INFORMATION

Owner's Full Name (Please print)  
▶

Street No. and Street Name of Property No. 1  
▶

City State Zip Code  
▶

Street No. and Street Name of Property No. 2(if applicable)  
▶

City State Zip Code  
▶

Owner's Daytime Phone Number Co-owner's Daytime Phone Number

Owner's E-mail Address Co-owner's E-mail Address

Owner's Social Security Number Co-owner's Social Security Number

## SECTION 3: MILITARY INFORMATION

Attach a copy of your Active Duty Orders and current LES-Leave and Earning Statement

End of Service Date

D  
A  
T  
E  
S

Dates of Permanent Duty Station in South Carolina

Dates of Permanent Change of Station or Temporary Duty Assignment for at least one year

## SECTION 4: REQUIREMENTS FOR SERVICE MEMBERS WITH TWO SC RESIDENCES DUE TO DUTY STATION CHANGE

1. Fulfill (A) REQUIREMENTS FOR ACTIVE DUTY MILITARY SPECIAL ASSESSMENT and (B) APPLICATION FOR SPECIAL ASSESSMENT
2. The **first** South Carolina residence must be actively listed for sale within 30 days of purchasing the **second** South Carolina residence.
3. Proof of **first** residence's active listing and copy of **second** residence's deed must be submitted with the active duty special assessment application.
4. The exemption may not be claimed on both residences for more than **2 property** tax years.
5. The **first** South Carolina residence must remain actively listed for sale in order to retain special assessment.
6. Proof of continuing active listing must be submitted with the active duty military special assessment application annually.

## SECTION 5: OWNER CERTIFICATION and SIGNATURE(S)

I certify under penalty of perjury under the laws of the State of SC that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my (our) knowledge. I understand that filing this form does not extend the time to pay taxes and that the taxes must be timely paid to avoid penalties and interest.

Signature

Owner's Signature

Date Signed

Signature

Co-owner's Signature

Date Signed

## Instructions

### Affidavit for Special 4% Assessment Ratio/Active Duty Military

This form enables a person eligible for and receiving the Special Assessment Ratio 4% while stationed in South Carolina to retain their special assessment after receiving permanent change of station orders or a temporary duty assignment for at least one year for so long as they remain on active duty in the United States armed forces, regardless of any rental income. All of the following conditions must be satisfied:

The owner of the dwelling or unit is on active duty in the armed forces of the United States.

The dwelling or unit would otherwise qualify as the owner's principal residence.

The owner files this Affidavit annually with the Assessor's office by the first penalty date for the tax year in which the taxes are due.

This exemption may be claimed on two residences located in this State so long as the owner attempts to sell the first 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 4% Special Assessment Ratio is claimed. The same criteria for active duty, orders or temporary duty assignment stated above apply.

#### **This may not be claimed for more than two property tax years.**

The owner must have applied for 4% assessment ratio on both residences by the first penalty date for the payment of taxes for the tax year the owner is claiming eligibility.

The burden of proof for eligibility on both residences is on the taxpayer.

The owner must provide the proof the Assessor requires, including but not limited to, a copy of the owners most recently filed South Carolina income tax return, copies of South Carolina motor vehicle registrations for all motor vehicles registered in the name of the owner.

The owner files this Affidavit annually with the Assessor's office by the first penalty date for the tax year in which the taxes are due.

For purposes of these items the owner includes the spouse of the service member who jointly owns the qualifying property.

#### **SECTION 1: PROPERTY INFORMATION**

The following information must be provided to the Assessor's office to process your affidavit:

Property is identified with an account number and parcel number (tax map number).

These numbers are reported on your real-property tax notice.

Enter the tax year for which this affidavit applies.

#### **SECTION 2: OWNERSHIP INFORMATION**

Enter the full name(s) of each owner.

Enter the complete property address of each property applying for.

Enter the daytime phone number of the owner(s) or email addresses. This information is important as Assessor's office staff may need to contact the owner(s) to verify information in order to process this Affidavit.

Enter the Social Security Number of each legal owner.

#### **SECTION 3: MILITARY INFORMATION**

A copy of the Active Duty Orders and Leave and Earning statement must be submitted with this Affidavit.

Enter the requested Dates, if applicable.

#### **SECTION 4: REQUIREMENTS FOR SERVICE MEMBERS WITH TWO SC RESIDENCES DUE TO DUTY STATION CHANGE**

Please review the requirements listed on the front side of this form in Section 4.

#### **SECTION 5: OWNER CERTIFICATION and SIGNATURE(S)**

The form must be signed and dated by the owners listed in Section 2.

#### **INTEREST AND PENALTY**

If it is determined that the claimed property was not the owner's principal residence, or that the requirements are not met, the owner(s) may be subject to additional tax plus penalty and interest. (Code of Laws 12-43-220)