ACTIVE DUTY MILITARY EXEMPTION INFORMATION

**What property is included in the Active Duty Military Exemption and how do I apply?**

* If your home of record is **not** South Carolina, you do not have to pay personal property taxes on property that you own while permanently stationed in this state.
* This exemption does not include county taxes on real property.
* The exemption covers motor vehicles (including trucks), campers, motor homes, boats, and outboard motors, personal recreational watercraft (like wave-runners and jet-skis), aircraft and mobile homes (occupied by the owner).
* To obtain the exemption, the service member can submit their latest Leave & Earnings Statements (LES) up to 2 months prior or an Affidavit of Domicile (obtained from your joint Legal Office) to the Auditor’s Office.
* The documents can be submitted by mail, fax, email, or in person.
* The exemption is valid for only one tax year, so it will be necessary to reapply each year.

**LES’ are kept confidential and both the LES and Affidavit of Domicile will be destroyed and disposed of at the end of the year. Military orders are not an acceptable form of documentation of a LES or Affidavit of Domicile.**