

TAX YEAR: \_\_\_\_\_  
TAX DISTRICT: \_\_\_\_\_  
# OF ACRES: \_\_\_\_\_  
# LOTS: \_\_\_\_\_

**ACTIVE DUTY MILITARY SPECIAL ASSESSMENT SUPPLEMENT**  
Real Property Services, PO Box 6122, 1003 Highway 52, Moncks Corner, SC 29461-6120  
(843) 723-3800 EXT 4061, (843) 719-4062 or (843) 567-3136 EXT 4061  
www.berkeleycountysc.gov

TMS: \_\_\_\_\_  
DECAL: \_\_\_\_\_  
APPRAISER: \_\_\_\_\_  
DATE: \_\_\_\_\_

**THIS APPLICATION MUST BE RE-FILED EVERY YEAR BEFORE THE FIRST PENALTY DATE TO RETAIN ACTIVE DUTY MILITARY SPECIAL ASSESSMENT.**

\*\*\*\*\*SUBMIT APPLICATION VIA EMAIL, MAIL OR IN PERSON\*\*\*\*\*  
EMAIL ADDRESS: [webprs@berkeleycountysc.gov](mailto:webprs@berkeleycountysc.gov)  
Assessor's office may request additional information.

OWNER NAME & ADDRESS:	BERKELEY COUNTY RESIDENCE ADDRESS:
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**OUT-OF-STATE REQUIREMENTS FOR ACTIVE DUTY MILITARY SPECIAL ASSESSMENT**

1. Copy of military ID card
2. LES with zip code of duty station (LES may be redacted except for state where taxes are filed and VHA zip code). LES must be the same as the tax year of the application. (e.g., 2016 LES for tax year 2016)
3. Copy of current military orders to reflect change of station (permanent change of station or temporary duty station equal to or over a year; orders may be redacted except for change of station)
4. Signed **ACTIVE DUTY MILITARY SPECIAL ASSESSMENT APPLICATION**.
5. **All** active duty military special assessment property owners must **re-file** every year on or before **the first penalty date for the payment of taxes** with a current tax year copy of LES in order to retain the active duty special assessment rate. (e.g., 2016 applications must be submitted before January 17, 2017)

**CONDITIONS OF ACTIVE DUTY SPECIAL ASSESSMENT**

1. Property owner/applicant must be active duty military with a qualifying residence in Berkeley.
2. Applicant must have previously qualified for and received 4% special assessment in Berkeley County.

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**ACTIVE DUTY MILITARY SERVICE MEMBERS WITH TWO SOUTH CAROLINA RESIDENCES DUE TO DUTY STATION CHANGE**

1. Fulfill (1) **REQUIREMENTS FOR ACTIVE DUTY MILITARY SPECIAL ASSESSMENT** and (2) **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 can only be granted for the **first** South Carolina residence for no more than **2** 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.

**SPECIAL FOUR PERCENT ASSESSMENT RATIO FOR CERTAIN MEMBERS OF THE ARMED FORCES** Section 12-43-220(c)(2)(v) of the 1976 Code is amended, signed and approved March 13<sup>th</sup>, 2014.

**MILITARY ID PHOTOCOPY** "...Examples of authorized photocopying include photocopying of DoD ID cards to facilitate medical care processing, check cashing, voting, tax matters, compliance with appendix 501 of title 50, U.S.C. (also known as "The Service Member's Civil Relief Act") (Reference (v)), or administering other military-related benefits to eligible beneficiaries..." Department of Defense Instruction 1000.13 January 23, 2014 Enclosure 3, 2. a.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Phone: \_\_\_\_\_

Email address: \_\_\_\_\_

Office Use Only: YES \_\_\_\_\_ NO \_\_\_\_\_ ID \_\_\_\_\_ DATE: \_\_\_\_\_ YEARS: \_\_\_\_\_