

Personal Property Exemption Qualifications

Servicemember Civil Relief Act (SCRA) & Military Spouses Residency Relief Act (MSRRA) PL 111-97

Servicemembers Civil Relief Act (SCRA)

At the time of application and tax due date, the servicemember must:

1. be active duty;
2. have domicile* of a state other than South Carolina**;
3. be living in Lexington County, South Carolina solely to comply with military orders (permanent change of station orders) to a facility in SC or border state;
4. be the owner or lessee of the property normally subject to tax*** and/or/both registration****;
5. not be using the property for personal profit (i.e. driving lessons, rental, flying lessons, personal business purposes, etc.)

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

At the time of application and tax due date, the servicemember spouse must:

1. have the same domicile* as the servicemember;
2. be living in Lexington County, South Carolina with the servicemember who is complying with military orders;
3. be the owner or lessee of the property normally subject to tax*** and/or/both registration****;
4. not be using the property for personal profit (i.e. driving or flying lessons, rental, personal business operation, etc.)

* *Domicile is a home that is claimed as a legal residence (aka permanent principal home) to which, whenever a person is absent, he/she returns or intends to return. Voter and driver records should reflect this address as well as the person reporting, paying or filing taxes (income, personal, sales) 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 an address and taken the necessary steps to establish domicile.*

** *Active duty servicemembers of South Carolina are subject to South Carolina property tax laws.*

*** *A foreign titled and registered vehicle brought into this state by a legal resident of South Carolina is subject to title and registration immediately; after one hundred fifty days for non-resident, non-military persons.*

**** *Property is not subject to tax and/or/both registration unless the property is situated (housed) at a resident address in South Carolina.*