

## Watercraft and Rental Exemptions

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If you qualify, you may be able to have your Watercraft Personal Property Tax Bills exempted. Please contact the Auditor's Office to provide your LES.

**Important:** If you receive PCS orders and take your boat and/or motor with you out of state, you **MUST** notify the South Carolina Department of Natural Resources (DNR). If DNR is not notified, they will continue to have you listed as the active owner in SC and send your information to the county for taxation.

If you own property in SC and rent it while you are stationed elsewhere, you may contact the Assessor's Office each year to apply for the special 4% tax rate. You may receive a Rental Return Form each year. Please call the Auditor's Office with any questions.

## Contact

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Beaufort County Auditor's Office  
PO Box 458  
Beaufort, SC 29901  
Phone: 843-255-2500  
Email: [BeaufortCountyAuditor@bcgov.net](mailto:BeaufortCountyAuditor@bcgov.net)

Beaufort County Assessor's Office  
PO Drawer 1228  
Beaufort, SC 29901  
843-255-2400

South Carolina Department of Motor Vehicles  
Beaufort Branch Phone: 843-379-8822  
Bluffton Branch Phone: 843-815-6981  
State Branch Phone: 803-896-5000  
Website: [www.scdmvonline.com](http://www.scdmvonline.com)

South Carolina Department of Natural Resources  
Phone: 803-734-3857  
to report sale: #3  
to speak to a representative: #4  
Website: [www.dnr.sc.gov/boating.html](http://www.dnr.sc.gov/boating.html)



Beaufort County  
Auditor

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## Property Exemptions for Active Duty Military Members in Beaufort County

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*Updated August 2023.*



## The Soldiers and Sailors Relief Act

According to the Sailors and Soldiers Relief Act, active duty service members and their spouses do not lose or gain a residence with reference to taxation because of their military orders. As a result, the service member may be able to get relief from paying personal property taxes in a state where they are stationed that is not their domicile.

Active duty military members and their qualifying spouses who are stationed in South Carolina and whose homes of record are **NOT** South Carolina may be exempted from personal property tax if they provide the Auditor's Office with a Leave and Earnings Statement (LES).

## How to Get Your Exemption

In order to apply for a military exemption, you will need to provide the Auditor's Office with a copy of your LES. The LES shows the Auditor's Office your name, the time period covered, RUC or DSSN, home of record, and BAH or VHA ZIP code. Please ask the Auditor's Office to confirm that you have the correct LES.

**Please note:** the Auditor's Office is **NOT** able to accept web orders. If you are unable to obtain the correct LES, you may contact Base Legal and acquire an Affidavit of Domicile for the corresponding tax year.

Dependent spouses and children may also be exempt from personal property if you provide a copy of their dependent ID card, they live in the same domicile as the active duty member, and their home of record is **NOT** South Carolina. If the dependent's home of record is South Carolina and the active duty member's is not, and both names are on the property, it would only be eligible for a 50% exemption. The Soldiers and Sailor Relief Act states that tax relief applies to any state **other** than the service member's or spouse's domicile. Similarly, if the active duty member is listed as a co-owner on personal property with a non-active duty member who is not a dependent, the property would be eligible for a 50% exemption.

## Vehicle Exemptions

If you register a new vehicle in South Carolina, you must come to the Auditor's Office with the vehicle's information so that you can get an exemption slip. Please bring your military ID, the LES for the month in which the vehicle was purchased, and the title or bill of sale. If a dependent is listed as an owner, please bring the dependent ID. If you are registering a vehicle from out of state, bring your most recent LES.

In order to renew the registration each year, you must come in to the Auditor's Office with the most recent LES and dependent ID if applicable.

Retired military members who have separated from Beaufort County and plan to reside in Beaufort County may bring their DD214 within six months of their separation date to receive an exemption. After six months, the taxes must be paid to keep the vehicle registered here.

**Important to note:** if you receive PCS orders and leave SC, you may not keep the vehicle registered in state unless you own property here. You must register the vehicle in your current duty station or your home of record.

