

OCONEE COUNTY ARMED FORCES TAX DEFERMENT APPLICATION

S.C. Code of Laws 12-39-360 allows a county to extend the date for filing returns and the payment of property taxes for persons serving with the United States Armed Forces or National Guard in or near a hazard duty zone. This application must be completed for the purpose of renewing or obtaining a South Carolina license plate of a military person serving in or near a hazard duty zone (as defined by S. C. Temporary Revenue Procedure #03-2).

The serviceperson on whose behalf this application is filed elects to defer payment of property taxes on this said property until their return.

VEHICLE DESCRIPTION

Make _____ Year _____ Model _____

Vin# _____ Tag# _____

Reflects taxes through _____

PROPERTY DESCRIPTION

Name on deed of property _____

TMS # _____ Deed page/Reference# _____

NAME AND ADDRESS OF OWNER

Name _____

Address _____

Location of Deployment _____

Date of Deployment _____

Date _____

I hereby agree to pay the deferred taxes pursuant to S.C. Code of Laws 12-39-360

Soldier or Personal Representative (with
Power of Attorney)

Approved by _____
Auditor

_____ Copy of Deployment Orders Blue Card Number _____

_____ Checked Military ID Tax Receipt Number _____

**STATE OF SOUTH CAROLINA
COUNTY OF OCONEE
ORDINANCE 2005-02**

**“AN ORDINANCE EXTENDING THE FILING & PAYMENT OF TAXES FOR
PERSONS SERVING IN THE ARMED FORCES OR NATIONAL GUARD IN
HAZARDOUS DUTY ZONES”**

WHEREAS, the Oconee County Council wishes to extend the date for filing tax returns and the payment of property taxes for persons serving with the United States Armed Forces or National Guard in or near a hazardous duty zones; and

WHEREAS, the Department of Revenue allows the time for filing and paying the individual income taxes of affected military personnel and their spouses until 180 days after they leave the hazardous duty zone, allows penalties and interest due as a result of any extension be waived; and allows for the extensions during periods of hospitalization resulting from injuries or illness incurred while serving in or near a hazardous zone;

NOW THEREFORE, BE IT ORDAINED, that the Oconee County Council extends the date of payments of personal property and real estate taxes for persons serving with the United States Armed Forces or National Guard in or near a hazardous duty zone, including, but not limited to, combat zone areas as defined by the United States, to 180 days after they leave the combat area and waives any penalties and interest due as a result of the extension. Additional extensions may be granted during periods of hospitalization resulting from injuries or illness incurred while serving in or near a hazardous duty zone. Additional extensions to the normal 180 day extension may be granted by the Auditor, Treasurer and Tax Collector of Oconee County due to extenuating circumstances, including, but not limited to, medical reasons.

DONE AND RATIFIED on First Reading this 15th day of MARCH,
2005, by a vote of: 5 - 0