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December 16<sup>th</sup> 2014

The Honorable Nikki R. Haley  
Office of the Governor  
1205 Pendleton Street  
Columbia, SC 29201

Dear Governor Haley,

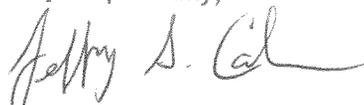
My name is Lieutenant Colonel Jeffrey Cohen and I am an active duty US Air Force officer currently serving a long overseas tour at Misawa Air Base, Japan. From 2010 to 2012, I lived with my family in Columbia, SC while I was stationed at Shaw Air Force Base. We bought and still own our property at 10 Night Hawk Way, Columbia, SC 29229. My family lived in the property until July 2013, and since then we have lived together at Misawa Air Base while renting our South Carolina Property.

On December 5<sup>th</sup>, 2014, I received 2014 property tax notification via US Mail of a significant increase in my property taxes of over 300% - our tax bill increased from \$2,500 to over \$7,700. After researching, I for the first time became aware of A133 that you signed into law on March 13<sup>th</sup>, 2014 which provides relief from non-owner occupied tax rates for one single family residence maintained after receiving active duty military permanent change of station orders. I called the Richland County assessor's office and they stated that they would be unable to provide me relief for the 2014 tax year because I failed to file prior to August 15<sup>th</sup> 2014. The law clearly states that military members must apply for relief no later than May 15<sup>th</sup> of each year.

Due to my remote military assignment in northern Japan, combined with multiple temporary duty assignments worldwide during calendar year 2014, I was never made aware of the requirement to file by May 15<sup>th</sup>, (August 15<sup>th</sup> for 2014) despite being eligible for relief. I understand from the Richland County assessor's office that they are unaware of my military status and were unable to notify me. They explained that it was the military's responsibility to notify me. However, as I sure you will understand, due to the highly dynamic nature of today's military, this type of information often never reaches the intended recipients.

Governor Haley, I urge you to consider extending the time window to file for property tax relief under A133 for tax year 2014. Although I am unaware of any other potential beneficiaries at my current duty station, it is highly likely that there are other military members worldwide that find themselves in my same predicament. I understand that this law was passed and signed in an effort to demonstrate that South Carolina understands the demanding nature of military service both on the member and their families. I ask you to seriously consider permanently removing the filing deadlines for military homeowner tax relief in order to maximize service members' ability to take advantage of this military friendly policy.

Very Respectfully,



Jeffrey S. Cohen, Lt Col, USAF