**A** **BILL**

TO AMEND SECTION 12‑43‑220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE CLASSIFICATION OF PROPERTY AND THE APPLICABLE ASSESSMENT RATIOS FOR THE VARIOUS CLASSES OF PROPERTY FOR PURPOSES OF IMPOSITION OF THE PROPERTY TAX, SO AS TO DEFINE “LEGALLY SEPARATED” FOR PURPOSES OF THE CERTIFICATE CONTAINED IN THE APPLICATION FOR THE SPECIAL FOUR PERCENT ASSESSMENT RATIO FOR OWNER‑OCCUPIED RESIDENTIAL PROPERTY AND TO REQUIRE ANNUAL REAPPLICATION AND RECERTIFICATION TO MAINTAIN THE SPECIAL FOUR PERCENT ASSESSMENT RATIO FOR CERTAIN SEPARATED SPOUSES.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. A. Section 12‑43‑220(c)(2)(iii) of the 1976 Code, as last amended by Act 76 of 2009, is further amended to read:

“(iii) For purposes of subitem (ii)~~(B)~~ of this item~~,~~:

(A) ‘a member of my household’ means:

~~(A)~~(1) the owner‑occupant’s spouse, except when that spouse is legally separated from the owner‑occupant; and

~~(B)~~(2) any child under the age of eighteen years of the owner‑occupant claimed or eligible to be claimed as a dependent on the owner‑occupant’s federal income tax return;

(B) ‘legally separated’ means:

(1) living apart pursuant to a separation agreement approved by or otherwise filed with a court of competent jurisdiction; or

(2) the individual claiming the special four percent assessment ratio allowed by this item (c) has filed an affidavit with the county assessor that the individual’s spouse no longer resides in the residence, that the maker of the affidavit has no knowledge of the whereabouts of the absent spouse, and the maker of the affidavit has not filed a joint federal income tax return with the absent spouse since that spouse abandoned the residence.

If a separated couple receiving the special four percent assessment ratio on a residence occupied by each of them while separated as defined in this subitem subsequently reconcile, the provisions of this subsubitem no longer apply. In that instance, the spouse vacating a residence receiving the special four percent assessment on the eligibility of the vacating spouse, unless that spouse has transferred the ownership interest in the property resulting in an assessable transfer of interest, shall notify the county assessor in writing within six months of vacating that residence that the residence is no longer eligible for the special four percent assessment ratio. Failure to provide timely notice to the assessor subjects the owner to the provisions of subsubitem (vii) of this item.”

B. Section 12‑43‑220(c)(2) of the 1976 Code, as last amended by Act 179 of 2012, is further amended by adding at the end:

“(ix) An applicant for the special four percent assessment ratio allowed pursuant to this item (c) who is both separated from his spouse and eligible, pursuant to subsubitem (iii)(A) of this item, must reapply and recertify annually to maintain the special four percent assessment ratio until the applicant has been granted a divorce by a court of competent jurisdiction or the applicant has reconciled with the spouse from whom he separated.”

SECTION 2. This act takes effect upon approval by the Governor.

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