**A** **BILL**

TO AMEND SECTION 12‑37‑250, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE HOMESTEAD EXEMPTION ALLOWANCE, SO AS TO PROVIDE THAT A COUNTY SHALL ADJUST A TAXPAYER’S TAX BILL TO AUTOMATICALLY REFLECT THE HOMESTEAD EXEMPTION WHEN THE TAXPAYER REACHES A CERTAIN AGE, AND TO PROVIDE FOR CERTAIN REFUNDS FROM THE COUNTY; AND TO AMEND SECTION 12‑43‑220, AS AMENDED, RELATING TO THE PROCEDURE FOR CLAIMING CERTAIN PROPERTY TAX ASSESSMENT RATIOS, SO AS TO REQUIRE THE OWNER‑OCCUPANT OF A PROPERTY TO DISCLOSE HIS DATE OF BIRTH WHEN APPLYING FOR A CERTAIN PROPERTY TAX ASSESSMENT RATIO.

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

SECTION 1. Section 12‑37‑250 of the 1976 Code is amended by adding new subsections at the end to read:

“(K) Notwithstanding any other provision of law relating to the required homestead exemption application process and based upon the person’s age provided pursuant to Section 12‑43‑220(c)(2)(iv)(D), in the first year in which a person becomes eligible for exemption pursuant to subsection (A)(1)(i), the auditor shall award the exemption automatically.

(L) Notwithstanding any other provision of law, a person who was otherwise eligible for the homestead exemption but failed to apply is entitled to receive a property tax refund for no more than the five previous years the person was eligible.”

SECTION 2. Section 12‑43‑220(c)(2)(iv) of the 1976 Code, as last amended by Act 87 of 2015, is further amended by adding a subsubitem to read:

“(D) the owner‑occupant’s date of birth.”

SECTION 3. This act takes effect upon approval by the Governor and applies to property tax years beginning after 2016. The provisions of Section 12‑37‑250(L) apply to property tax years beginning after 2016 and any open period less than five years.

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