**A** **BILL**

TO AMEND SECTION 12‑43‑220(c)(2) OF THE 1976 CODE, RELATING TO PROGRAMS AND UNIFORM ASSESSMENT RATIOS FOR COUNTY EQUALIZATION AND REASSESSMENT, TO PROVIDE THAT AN OWNER ELIGIBLE FOR AND RECEIVING THE SPECIAL ASSESSMENT PURSUANT TO SECTION 12‑43‑220(c) WHO IS RESIDING AT A NURSING HOME RETAINS THE SPECIAL ASSESSMENT RATIO OF FOUR PERCENT FOR AS LONG AS THE OWNER REMAINS IN THE NURSING HOME.

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

SECTION 1. Section 12‑43‑220(c)(2) of the 1976 Code is amended by adding:

“(ix) An owner who received the special assessment ratio for owner-occupied residential property allowed pursuant to this subsection, who is unable to reapply for the special assessment ratio because he is now residing at a nursing home as defined in Section 44‑7‑130(13), and who otherwise does not have an agent, including but not limited to a living spouse, retains the four percent assessment ratio and applicable exemptions for as long as the owner remains in the nursing home. The four percent assessment ratio shall be retained so long as the owner has an intention of returning to the property and no rental income is attributable to the property.”

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

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