**South Carolina General Assembly**

125th Session, 2023-2024

**S. 1143**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Gambrell

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Introduced in the Senate on March 6, 2024

Currently residing in the Senate Committee on **Finance**

Summary: Homestead Exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

3/6/2024 Senate Introduced and read first time ([Senate Journal‑page 3](h:\sj\20240306.docx))

3/6/2024 Senate Referred to Committee on **Finance** ([Senate Journal‑page 3](h:\sj\20240306.docx))

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**VERSIONS OF THIS BILL**

[03/06/2024](https://www.scstatehouse.gov/sess125_2023-2024/prever/1143_20240306.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑43‑220, RELATING TO PROPERTY TAX CLASSIFICATIONS, SO AS TO DEFINE OWNER‑OCCUPANT FOR THE PURPOSES OF THE LEGAL RESIDENCE TAX EXEMPTION; AND BY AMENDING SECTION 12‑37‑250, RELATING TO HOMESTEAD EXEMPTION FOR TAXPAYERS SIXTY‑FIVE AND OVER OR THOSE TOTALLY AND PERMANENTLY DISABLED OR LEGALLY BLIND, SO AS TO DEFINE ELIGIBLE OWNER FOR PURPOSES OF THE HOMESTEAD EXEMPTION.

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

SECTION 1. Section 12‑43‑220(c)(iv) of the S.C. Code is amended to read:

(iv) In addition to the certification, the burden of proof for eligibility for the four percent assessment ratio is on the owner‑occupant and the applicant must provide proof the assessor requires including, but not limited to:

(A) a copy of the owner‑occupant's most recently filed South Carolina individual income tax return;

(B) copies of South Carolina motor vehicle registrations for all motor vehicles registered in the name of the owner‑occupant and registered at the same address of the four percent domicile;

(C) a certified copy of a permanent resident card or proof of application for purposes of a non‑naturalized United States citizen;

(C)(D) other proof required by the assessor necessary to determine eligibility for the assessment ratio allowed by this item.

If the owner or the owner's agent has made a proper certificate as required pursuant to this subitem and the owner is otherwise eligible, the owner is deemed to have met the burden of proof and is allowed the four percent assessment ratio allowed by this item, if the residence that is the subject of the application is not rented for more than seventy‑two days in a calendar year. For purposes of determining eligibility, rental income, and residency, the assessor annually may require a copy of applicable portions of the owner's federal and state tax returns, as well as the Schedule E from the applicant's federal return for the applicable tax year.

If the assessor determines the owner‑occupant ineligible, the six percent property tax assessment ratio applies and the owner‑occupant may appeal the classification as provided in Chapter 60 of this title.

SECTION 2. Section 12‑37‑250(A)(4) of the S.C. Code is amended to read:

(4)(a) The application for the exemption must be made to the auditor of the county and to the governing body of the municipality in which the dwelling place is located upon forms provided by the county and municipality and approved by the department. A failure to apply constitutes a waiver of the exemption for that year. The auditor, as directed by the department, shall notify the municipality of all applications for a homestead exemption within the municipality and the information necessary to calculate the amount of the exemption.

(b) A qualifying applicant must currently meet the requirements set forth in Section 12‑43‑220(c) and must be receiving the exemption provided therein.

(b)(c) The application required may be:

(i) made in person at the auditor'’s office;

(ii) by mail, when accompanied by a copy of documentation of age, or disability, or legal blindness; or

(iii) by internet in those instances where the auditor has access to official records documenting the appropriate eligibility standard.

The department shall assist auditors with compliance with the provisions of this subitem and by means of the approval required pursuant to subitem (a) of this item ensure uniform application procedures.

SECTION 3. This act takes effect upon approval by the Governor.

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