**South Carolina General Assembly**

124th Session, 2021-2022

**H. 3458**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Robinson

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Introduced in the House on January 12, 2021

Currently residing in the House Committee on **Ways and Means**

Summary: Property tax exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/16/2020 House Prefiled

12/16/2020 House Referred to Committee on **Ways and Means**

1/12/2021 House Introduced and read first time ([House Journal‑page 198](file:///h:\hj\20210112.docx))

1/12/2021 House Referred to Committee on **Ways and Means** ([House Journal‑page 198](file:///h:\hj\20210112.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=3458&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/16/2020](file:///p:\pprever\2021-22\3458_20201216.docx)

**A** **BILL**

TO AMEND SECTION 12‑37‑220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO PROVIDE A PROPERTY TAX EXEMPTION FOR ANY AMOUNT OF VALUE ADDED AS A RESULT OF A COUNTYWIDE APPRAISAL AND EQUALIZATION PROGRAM FOR CERTAIN RESIDENTS.

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

SECTION 1. Section 12‑37‑220(B) of the 1976 Code, as last amended by Act 145 of 2020, is further amended by adding an appropriately numbered item at the end to read:

“( ) any amount of value added as a result of the countywide appraisal and equalization program pursuant to Section 12‑43‑217 on the primary residence of an individual who is eligible for the homestead exemption pursuant to Section 12‑37‑250 or has an annual income of less than fifty thousand dollars, and whose property value increased due to the increase in value of surrounding properties.”

SECTION 2. This act takes effect beginning in property tax years after 2020.

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