**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 is amended to read:

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

(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 the parties have filed a complaint for separate support and maintenance with the appropriate family court and live separate and apart in different residences and no longer cohabitate as husband and wife.

If either party of a separated couple receives the special four percent assessment ratio on a residence while the couple is separated and the couple subsequently reconciles, the spouse vacating a residence receiving the special four percent assessment 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.

To prove that a person is divorced or legally separated, the applicant shall provide a filed and stamped copy of the caption page of the action, a filed and stamped copy of the first page of the pleadings, or a filed and stamped copy of the order. To maintain the privacy of the applicant, the assessor may not require the submission of any pages or documents that are related to the cause of the action or the property or custody settlement, other than the property distribution related to any real property claimed, or to be claimed, as the legal residence. Language in the order related to the disposition of the legal residence of the couple, or either party, prior to any action must be provided to the assessor in order to claim the special assessment ratio allowed by this item (c).”

B. Section 12‑43‑220(c)(2) of the 1976 Code, as last amended by Act 145 of 2020, is further amended by adding at the end:

“(x) 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) 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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