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COMMITTEE REPORT

May 4, 2021

**S. 527**

Introduced by Senator Alexander

S. Printed 5/4/21--H. [SEC 5/5/21 1:10 PM]

Read the first time April 7, 2021.

**THE COMMITTEE ON WAYS AND MEANS**

To whom was referred a Bill (S. 527) 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, etc., respectfully

**REPORT:**

That they have duly and carefully considered the same and recommend that the same do pass:

G. MURRELL SMITH, JR. for Committee.

**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’~~:

(A) ‘Member of my household’ means:

~~(A)~~(a) the owner‑occupant’s spouse, except when that spouse ~~is legally separated from~~ has filed a complaint for separate support and maintenance with the appropriate family court, lives separate and apart in a different residence, and no longer cohabitates as husband and wife with the owner‑occupant; and

~~(B)~~(b) 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) Regarding the circumstances in which a spouse has filed a complaint for separate support and maintenance with the appropriate family court, lives separate and apart in a different residence, and no longer cohabitates as husband and wife with the owner‑occupant:

(a) if either party to a complaint for separate support and maintenance receives the special four-percent assessment ratio on a residence while the couple lives separate and apart in different residences and no longer cohabitates as husband and wife and the couple subsequently reconciles, then 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. A failure to provide timely notice to the assessor subjects the owner to the provisions of subitem (vii); and

(b) to prove that a person is divorced or has filed a complaint for separate support and maintenance with the appropriate family court and lives separate and apart in different residences and no longer cohabitates as husband and wife, 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. The assessor may not require the submission of a financial declaration. Language in the order related to the disposition of the legal residence of the couple, or other owner-occupied real property owned by either party, whether independently or jointly, prior to any action must be provided to the assessor in order to claim the special assessment ratio allowed by subsection (c).”

B. Section 12‑43‑220(c)(2) of the 1976 Code is amended by adding at the end:

“(x) An applicant for the special four-percent assessment ratio allowed pursuant to item (c) who has filed a complaint for separate support and maintenance with the appropriate family court, who lives separate and apart in different residences, and no longer cohabitates as husband and wife with his spouse, and who is eligible pursuant to subitem (iii) must reapply and recertify annually to maintain the special four-percent assessment ratio on his independent, owner-occupied property until the applicant has been granted a divorce by a court of competent jurisdiction or the applicant has reconciled with his spouse, and the applicant can recover only one special four-percent ratio for his legal residence.”

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

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