**South Carolina General Assembly**

121st Session, 2015-2016

**H. 4397**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Clemmons, Yow and V.S. Moss

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Introduced in the House on January 12, 2016

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

Summary: Homestead exemption allowance

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/3/2015 House Prefiled

12/3/2015 House Referred to Committee on **Ways and Means**

1/12/2016 House Introduced and read first time ([House Journal‑page 54](file:///h:\HJ%20Archive\2016\01-12-16.docx))

1/12/2016 House Referred to Committee on **Ways and Means** ([House Journal‑page 54](file:///h:\HJ%20Archive\2016\01-12-16.docx))

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**VERSIONS OF THIS BILL**

[12/3/2015](file:///p:\pprever\2015-16\4397_20151203.docx)

**A** **BILL**

TO AMEND SECTION 12‑37‑245, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE HOMESTEAD EXEMPTION ALLOWANCE INCREASE, SO AS TO RAISE THE ALLOWANCE FROM FIFTY THOUSAND DOLLARS TO SEVENTY THOUSAND DOLLARS; AND TO AMEND SECTION 12‑37‑250, RELATING TO THE HOMESTEAD EXEMPTION FOR TAXPAYERS SIXTY‑FIVE AND OVER OR THOSE TOTALLY AND PERMANENTLY DISABLED OR LEGALLY BLIND, SO AS TO PROVIDE FOR AN INCREASE IN THE EXEMPTION ALLOWED.

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

SECTION 1. Section 12‑37‑245 of the 1976 Code is amended to read:

“Section 12‑37‑245. (A) The exemption amount of the homestead exemption allowed pursuant to Section 12‑37‑250 ~~of the 1976 Code~~ is raised from twenty to fifty thousand dollars for property tax year 2000 and thereafter, to be funded as provided herein. The amount appropriated to the Trust Fund for Tax Relief must be used to reimburse counties, municipalities, school districts, and special purpose districts, as applicable, for this increased exemption amount in the manner provided in Section 12‑37‑270 ~~of the 1976 Code~~.

(B) The exemption amount of the homestead exemption allowed pursuant to Section 12‑37‑250 is raised from fifty thousand dollars to seventy thousand dollars for property tax year 2016. For property tax years after 2016, the exemption is raised pursuant to Section 12‑37‑250(A)(6).”

SECTION 2. Section 12‑37‑250(A) of the 1976 Code is amended to read:

“Section 12‑37‑250. (A)(1) The first ~~fifty~~ seventy thousand dollars of the fair market value of the dwelling place of a person, subject to item (6), is exempt from county, municipal, school, and special assessment real estate property taxes when the person:

(i) has been a resident of this State for at least one year and has reached the age of sixty‑five years on or before December thirty‑first;

(ii) has been classified as totally and permanently disabled by a state or federal agency having the function of classifying persons; or

(iii) is legally blind as defined in Section 43‑25‑20, preceding the tax year in which the exemption is claimed and holds complete fee simple title or a life estate to the dwelling place. A person claiming to be totally and permanently disabled, but who has not been classified by one of the agencies, may apply to the state agency of Vocational Rehabilitation. The agency shall make an evaluation of the person using its own standards.

(2) The exemption includes the dwelling place when jointly owned in complete fee simple or life estate by husband and wife, and either has reached sixty‑five years of age, or is totally and permanently disabled, or legally blind pursuant to this section, before January first of the tax year in which the exemption is claimed, and either has been a resident of the State for one year.

(3) The exemption must not be granted for the tax year in which it is claimed unless the person or his agent makes written application for the exemption before July sixteenth of that tax year. If the person or his agent makes written application for the exemption after July fifteenth, the exemption must not be granted except for the succeeding tax year for a person qualifying pursuant to this section when the application is made. However, if application is made after July fifteenth of that tax year but before the first penalty date on property taxes for that tax year by a person qualifying pursuant to this section when the application is made, the taxes due for that tax year must be reduced to reflect the exemption provided in this section.

(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) 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.

(5) ‘Dwelling place’ means the permanent home and legal residence of the applicant.

(6) In property tax years after 2016, the exemption pursuant to item (1) must increase by the increase in the average of the twelve monthly consumer price indices for the most recent twelve‑month period consisting of January through December of the preceding property tax year. If the average of the twelve monthly consumer price indices experiences a negative percentage, the average is deemed to be zero.”

SECTION 3. This act takes effect upon approval of the Governor and applies to property tax years beginning after 2016.

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