**South Carolina General Assembly**

123rd Session, 2019-2020

**H. 4402**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Burns, Chumley, Willis, Elliott, B. Cox, Long, Morgan, Trantham, Robinson, Magnuson, Bannister, Dillard, V.S. Moss, G.R. Smith and Stringer

Document Path: l:\council\bills\nbd\11280dg19.docx

Introduced in the House on April 4, 2019

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

Summary: Property tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

4/4/2019 House Introduced and read first time ([House Journal‑page 14](file:///h:\hj\20190404.docx))

4/4/2019 House Referred to Committee on **Ways and Means** ([House Journal‑page 14](file:///h:\hj\20190404.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=4402&session=123&summary=B) at the website

**VERSIONS OF THIS BILL**

[4/4/2019](file:///p:\pprever\2019-20\4402_20190404.docx)

**A** **BILL**

TO AMEND SECTION 12‑43‑220, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX ASSESSMENT RATIOS, SO AS TO ALLOW FOR A REFUND IN ANY YEAR WHEN TAXES ARE OVERPAID BECAUSE THE PROPERTY WAS ELIGIBLE FOR THE SPECIAL FOUR PERCENT ASSESSMENT RATIO IF THE OWNER WAS FINANCIALLY DISABLED DURING SUCH PERIOD.

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

SECTION 1. Section 12‑43‑220(c)(3) of the 1976 Code is amended to read:

“(3)(i) Notwithstanding any other provision of law, a taxpayer may apply for a refund of property taxes overpaid because the property was eligible for the legal residence assessment ratio. The application must be made in accordance with Section 12‑60‑2560. The taxpayer must establish that the property in question was in fact his legal residence and where he was domiciled. A county council, by ordinance, may allow refunds for the county government portion of property taxes for such additional past years as it determines advisable.

(ii) Notwithstanding any other provision of law, if a financially disabled taxpayer applies for a refund pursuant to this subitem (3), the running of the refund period specified in Section 12‑54‑85(F) is suspended and does not apply for the period of the individual’s life during which he is financially disabled. Excluding the requirement that the application for refund be filed within the time limitation set forth in Section 12‑54‑85(F), the application must be made in accordance with Section 12‑60‑2560. For purposes of this subitem (3)(ii), an individual is financially disabled if he is unable to manage his financial affairs by reason of a medically determinable physical or mental impairment that is expected to result in death or which has lasted or is expected to last for a continuous period of not less than twelve months; however, an individual is not financially disabled during any period in which his spouse or another person is authorized to act on his behalf in financial matters. To obtain a refund pursuant to this subitem (3)(ii), an individual must submit, as part of the claim for credit or refund:

(A) a written statement signed by a physician qualified to make the determination that provides the:

(1) name and a brief description of the physical or mental impairment;

(2) physician’s medical opinion that the physical or mental impairment prevented the taxpayer from managing his financial affairs;

(3) physician’s medical opinion that the taxpayer’s physical or mental impairment resulted in, or is expected to result in, death, or that it has lasted, or is expected to last, for a continuous period of not less than twelve months; and

(4) a specific time period during which the taxpayer was prevented by the physical or mental impairment from managing his financial affairs, to the best of the physician’s knowledge;

(B) a written statement by the taxpayer or the person signing the claim for credit or refund that the person, including the taxpayer’s spouse, was not authorized to act on his behalf in financial matters for the period during which he was unable to manage his own financial affairs. Alternatively, if a person was authorized to act on the taxpayer’s behalf in financial matters during part of that period of disability, the statement must contain the beginning and ending dates of the period of time the person was authorized; and

(C) any other proof required by the assessor to determine eligibility.”

SECTION 2. This act takes effect upon approval by the Governor and applies to all open tax years and all tax years made open pursuant to Section 12‑43‑220(c)(3)(ii), as added by this act, but no earlier than property tax year 2014.

‑‑‑‑XX‑‑‑‑