**A** **BILL**

TO AMEND SECTION 12‑37‑250, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE HOMESTEAD EXEMPTION FOR TAXPAYERS SIXTY‑FIVE AND OVER AND THOSE TOTALLY AND PERMANENTLY DISABLED OR LEGALLY BLIND, SO AS TO ADD AN EXEMPTION FOR RESIDENTS SIXTY‑TWO AND OVER WHO WORKED AS A VOLUNTEER FIREFIGHTER OR VOLUNTEER EMERGENCY MEDICAL SERVICES WORKER IN THIS STATE FOR AT LEAST THIRTY YEARS.

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

SECTION 1. Section 12‑37‑250(A)(1) of the 1976 Code is amended to read:

“(1) The first fifty thousand dollars of the fair market value of the dwelling place of a person 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; or

(iv) has been a resident of this State for at least one year, has reached the age of sixty‑two years on or before December thirty‑first, and has worked as either a volunteer firefighter or a volunteer Emergency Medical Services worker in this State for at least thirty years. Any year in which a person receives compensation for his work as a firefighter or EMS worker does not count towards the thirty‑year requirement.”

SECTION 2. This act takes effect upon approval by the Governor and applies for property tax years beginning after 2015.

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