**South Carolina General Assembly**

124th Session, 2021-2022

**S. 1027**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Alexander

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Introduced in the Senate on January 27, 2022

Currently residing in the Senate Committee on **Finance**

Summary: Homestead exemption

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

1/27/2022 Senate Introduced and read first time ([Senate Journal‑page 3](file:///h:\sj\20220127.docx))

1/27/2022 Senate Referred to Committee on **Finance** ([Senate Journal‑page 3](file:///h:\sj\20220127.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=1027&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[1/27/2022](file:///p:\pprever\2021-22\1027_20220127.docx)

**A** **BILL**

TO AMEND SECTION 12-37-250(A)(1) OF THE 1976 CODE, RELATING TO HOMESTEAD EXEMPTION FOR TAXPAYERS SIXTY-FIVE AND OVER, THOSE WHO ARE TOTALLY AND PERMANENTLY DISABLED, OR THOSE WHO ARE LEGALLY BLIND, TO PROVIDE THE HOMESTEAD EXEMPTION FOR TAXPAYERS WHO ARE DEAF.

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:

“Section 12‑37‑250. (A)(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. 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;

(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; or ~~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.~~

(iv) is a deaf person, as defined in Section 58-9-2510(4), preceding the tax year in which the exemption is claimed and holds complete fee simple title or a life estate to the dwelling place.”

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

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