**South Carolina General Assembly**

124th Session, 2021-2022

**A56, R70, S527**

**STATUS INFORMATION**

General Bill

Sponsors: Senator Alexander

Document Path: l:\council\bills\nbd\11167dg21.docx

Introduced in the Senate on February 4, 2021

Introduced in the House on April 7, 2021

Last Amended on April 6, 2021

Passed by the General Assembly on May 12, 2021

Governor's Action: May 17, 2021, Signed

Summary: Legally separated

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/4/2021 Senate Introduced and read first time ([Senate Journal‑page 4](file:///h:\sj\20210204.docx))

2/4/2021 Senate Referred to Committee on **Finance** ([Senate Journal‑page 4](file:///h:\sj\20210204.docx))

3/17/2021 Senate Committee report: Favorable **Finance** ([Senate Journal‑page 10](file:///h:\sj\20210317.docx))

3/23/2021 Senate Read second time ([Senate Journal‑page 26](file:///h:\sj\20210323.docx))

3/23/2021 Senate Roll call Ayes‑38 Nays‑8 ([Senate Journal‑page 26](file:///h:\sj\20210323.docx))

3/24/2021 Scrivener's error corrected

4/6/2021 Senate Amended ([Senate Journal‑page 15](file:///h:\sj\20210406.docx))

4/6/2021 Senate Read third time and sent to House ([Senate Journal‑page 15](file:///h:\sj\20210406.docx))

4/6/2021 Senate Roll call Ayes‑38 Nays‑0 ([Senate Journal‑page 15](file:///h:\sj\20210406.docx))

4/7/2021 House Introduced and read first time ([House Journal‑page 67](file:///h:\hj\20210407.docx))

4/7/2021 House Referred to Committee on **Ways and Means** ([House Journal‑page 67](file:///h:\hj\20210407.docx))

5/4/2021 House Committee report: Favorable **Ways and Means** ([House Journal‑page 77](file:///h:\hj\20210504.docx))

5/5/2021 Scrivener's error corrected

5/6/2021 House Debate adjourned until Tues., 5‑11‑21 ([House Journal‑page 20](file:///h:\hj\20210506.docx))

5/11/2021 House Read second time ([House Journal‑page 23](file:///h:\hj\20210511.docx))

5/11/2021 House Roll call Yeas‑101 Nays‑3 ([House Journal‑page 23](file:///h:\hj\20210511.docx))

5/12/2021 House Read third time and enrolled ([House Journal‑page 4](file:///h:\hj\20210512.docx))

5/13/2021 Ratified R 70

5/17/2021 Signed By Governor

6/1/2021 Effective date 05/17/21

6/1/2021 Act No.  56

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=527&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[2/4/2021](file:///p:\pprever\2021-22\527_20210204.docx)

[3/17/2021](file:///p:\pprever\2021-22\527_20210317.docx)

[3/24/2021](file:///p:\pprever\2021-22\527_20210324.docx)

[4/6/2021](file:///p:\pprever\2021-22\527_20210406.docx)

[5/4/2021](file:///p:\pprever\2021-22\527_20210504.docx)

[5/5/2021](file:///p:\pprever\2021-22\527_20210505.docx)

(A56, R70, S527)

**AN ACT 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, SO AS TO PROVIDE THAT CERTAIN SEPARATED SPOUSES ARE NOT CONSIDERED MEMBERS OF THE SAME HOUSEHOLD FOR PURPOSES OF APPLICABILITY 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:

**Special assessment ratio applicability**

SECTION 1. A. Section 12‑43‑220(c)(2)(iii) of the 1976 Code is amended to read:

“(iii) For purposes of subitem (ii):

(A) ‘Member of my household’ means:

(a) the owner‑occupant’s spouse, except when that 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; and

(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).”

SECTION 1.B. Section 12‑43‑220(c)(2) of the 1976 Code, as last amended by Act 145 of 2020, is further 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.”

**Time effective**

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

Ratified the 13th day of May, 2021.

Approved the 17th day of May, 2021.

\_\_\_\_\_\_\_\_\_\_