**South Carolina General Assembly**

126th Session, 2025-2026

**H. 3841**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Hewitt, B. Newton, Yow, Hardee, Bailey, M.M. Smith, Teeple, Kirby, Bustos, Landing, Brewer, Hartnett, Lawson, Davis and Murphy

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Introduced in the House on January 30, 2025

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

1/30/2025 House Introduced and read first time ([House Journal‑page 31](h:\hj\20250130.docx))

1/30/2025 House Referred to Committee on **Ways and Means** ([House Journal‑page 31](h:\hj\20250130.docx))

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**VERSIONS OF THIS BILL**

[01/30/2025](https://www.scstatehouse.gov/sess126_2025-2026/prever/3841_20250130.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS BY AMENDING SECTION 12‑43‑220, RELATING TO ASSESSMENT RATIOS, SO AS TO PROVIDE THAT UNDER CERTAIN CIRCUMSTANCES, PROPERTY RECEIVING THE FOUR PERCENT ASSESSMENT RATIO SHALL CONTINUE AT FOUR PERCENT WHEN THE OWNER DIES; AND BY ADDING SECTION 12‑37‑460 SO AS TO PROVIDE THAT UNDER CERTAIN CIRCUMSTANCES PROPERTY TAX EXEMPTIONS SHALL CONTINUE TO APPLY WHEN THE OWNER DIES.

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

SECTION 1. Section 12‑43‑220(c) of the S.C. Code is amended by adding:

(9) Notwithstanding any other provision of law, when an owner receiving the special assessment rate pursuant to this item (c) dies, the property shall continue to receive the special assessment rate until the decedent’s estate is closed, upon the recording of a deed or deed of distribution out of the estate, or after December thirty‑first of the year following the date of death, whichever occurs first. This subitem does not apply if the property is rented for more than seventy‑two days in or following the calendar year of the decedent’s death or if a change of use occurs.

SECTION 2. Article 3, Chapter 37, Title 12 of the S.C. Code is amended by adding:

Section 12‑37‑460. Notwithstanding any other provision of law, when an owner of real property dies, the property shall continue to receive any property tax exemption it was receiving at the time of death until the decedent’s estate is closed, upon the recording of a deed or deed of distribution out of the estate, or after December thirty‑first of the year following the date of death, whichever occurs first. This section does not apply if the property becomes ineligible for the exemption for a reason other than the death.

SECTION 3. This act takes effect upon approval by the Governor and applies to property tax years beginning after 2024.

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