

Session 113 - (1999-2000)

S 0449 General Bill, By Reese

Summary: Property tax assessments, county reassessment and equalization program, rollback millage; refunds to taxpayer

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-43-218 SO AS TO REQUIRE THAT EXCESS PROPERTY TAX REVENUES RECEIVED FROM EACH INDIVIDUAL TAXPAYER AS A RESULT OF AN INCORRECT CALCULATION AND IMPOSITION OF THE ROLBACK MILLAGE IN A COUNTY FOR THE YEAR THE COUNTY IMPLEMENTS A PROPERTY TAX REASSESSMENT PROGRAM BE REFUNDED TO EACH TAXPAYER WITHIN ONE HUNDRED EIGHTY DAYS OF THE COLLECTION OF THE PROPERTY TAX.

02/03/99 Senate Introduced and read first time SJ-12

02/03/99 Senate Referred to Committee on Finance SJ-12