

## Session 107 - (1987-1988)

### H\*2573 (Rat #0408, Act #0381 of 1988) General Bill, By J.C. Johnson

A Bill to amend Section 12-37-970, as amended, Code of Laws of South Carolina, 1976, relating to the assessment and return of merchants and manufacturers' property to the Tax Commission for ad valorem tax purposes so as to provide that the Tax Commission shall forward the assessments prepared as a result of the returns submitted pursuant to this Section to the appropriate local taxing authorities no later than August fifteenth of the applicable tax year; to amend Section 12-43-210, relating to county equalization and reassessment programs, so as to provide that no reassessment program may be implemented in a county unless all real property in the county, including real property classified as manufacturing property, is reassessed in the same year; to amend Section 12-43-280, relating to the provision that total ad valorem taxes may not be increased more than one percent as a result of equalization and reassessment, so as to require the Tax Commission to take certain actions to insure compliance with this provision; to amend Section 12-43-290, relating to political subdivisions being allowed to increase millage for specified purposes above certain limits, so as to require tax notices to reflect certain additional information in regard to this exception; to amend Section 12-43-300, relating to written notices to owners of certain assessments or reassessments of property for tax purposes, so as to further provide for the time within which this notice must be sent in nonreassessment and reassessment years, to provide that if timely notice is not given, the prior year's assessed value is the basis for the current year's assessment, to further provide for the contents of this notice, to extend the time for the owner to file an appeal therefrom, to provide that a county governing body by ordinance may extend the time for filing and objection to reassessments within the county, and to provide that the above changes to Sections 12-43-210, 12-43-280, 12-43-290, and 12-43-300 are effective for taxable years beginning after 1988.-amended title

03/03/87	House	Introduced and read first time HJ-801
03/03/87	House	Referred to Committee on Ways and Means HJ-802
04/16/87	House	Committee report: Favorable Ways and Means HJ-1957
04/22/87	House	Read second time HJ-2073
04/23/87	House	Read third time and sent to Senate HJ-2124
04/28/87	Senate	Introduced and read first time SJ-1528
04/28/87	Senate	Referred to Committee on Finance SJ-1528
01/26/88	Senate	Committee report: Favorable with amendment Finance SJ-30
01/28/88	Senate	Amended SJ-42
01/28/88	Senate	Read second time SJ-47
01/28/88	Senate	Unanimous consent for third reading on next legislative day SJ-47
01/29/88	Senate	Read third time SJ-1
01/29/88	Senate	Returned SJ-1
02/10/88	House	Senate amendment amended HJ-1049
02/10/88	House	Returned HJ-1052
02/11/88	Senate	Non-concurrence in House amendment SJ-24
02/16/88	House	House insists upon amendment and conference committee appointed Reps. JC Johnson, MO Alexander & Kirsh HJ-1173
02/17/88	Senate	Conference committee appointed Sens. Verne Smith, Mitchell, and Thomas SJ-5
02/23/88	House	Free conference powers granted HJ-1351
02/23/88	House	Free conference committee appointed JC Johnson, MO Alexander & Kirsh HJ-1352
02/24/88	House	Free conference report received HJ-1458
02/24/88	House	Free conference report adopted HJ-1461
02/25/88	Senate	Free conference committee appointed Sens. Verne Smith, Mitchell and Thomas SJ-18
02/25/88	Senate	Free conference report received SJ-20
02/25/88	Senate	Free conference report adopted SJ-22
02/25/88	Senate	Ordered enrolled for ratification SJ-22
03/08/88		Ratified R 408
03/14/88		Signed By Governor
03/14/88		Effective date 03/14/88
03/14/88		Act No. 381
03/14/88		See act for exception to or explanation of effective date
03/22/88		Copies available