

## Session 113 - (1999-2000)

### H 3204 General Bill, By Bowers

**Summary:** Property tax assessments, four percent ratio on second residence; homestead exemption for aging, handicapped

A BILL TO AMEND SECTION 12-43-220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO CLASSIFICATIONS OF PROPERTY FOR PURPOSES OF PROPERTY TAX, SO AS TO EXTEND THE FOUR PERCENT ASSESSMENT RATIO ALLOWED A LEGAL RESIDENCE TO A SECONDARY RESIDENCE AND EXTEND THE HOMESTEAD EXEMPTION FOR TAXPAYERS OVER AGE SIXTY-FIVE OR DISABLED TO A SECONDARY RESIDENCE IF THE TAXPAYER OTHERWISE QUALIFIES FOR THE EXEMPTION.

01/06/99 House Prefiled

01/06/99 House Referred to Committee on Ways and Means

01/12/99 House Introduced and read first time HJ-76

01/12/99 House Referred to Committee on Ways and Means HJ-76