

## Session 113 - (1999-2000)

### H 3850 General Bill, By McKay

**Summary:** Property taxes, county; uniform collection and enforcement of; quarterly installment payments; Political Subdivisions

A BILL TO AMEND ARTICLE 1, CHAPTER 54, TITLE 12, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE UNIFORM COLLECTION AND ENFORCEMENT OF LEVIED AND ASSESSED TAXES BY ADDING SECTION 12-54-67, SO AS TO PROVIDE FOR ELECTION OF QUARTERLY INSTALLMENT PAYMENTS OF AD VALOREM TAXES ON REAL PROPERTY, SECTION 12-54-68, SO AS TO PROVIDE FOR CERTAIN COUNTY TREASURERS TO DESIGNATE AND ATTEND SAFE AND CONVENIENT PLACES FOR COLLECTING TAXES, AND SECTION 12-54-69 TO PROVIDE FOR THE MEDIA OF PAYMENT ACCEPTABLE FOR PAYMENT OF TAXES; TO AMEND SECTION 4-1-170, AS AMENDED, RELATING TO JOINT DEVELOPMENT OF AN INDUSTRIAL OR A BUSINESS PARK BY COUNTIES, SO AS TO PROVIDE THAT THE PROPERTY ASSOCIATED WITH AN INDUSTRIAL OR A BUSINESS PARK IS EXEMPT FROM AD VALOREM TAXATION EXCEPT THAT THE OWNERS SHALL PAY A FEE IN LIEU OF PROPERTY TAX OR AN AMOUNT EQUIVALENT TO THE PROPERTY TAX; TO AMEND SECTION 12-37-220, AS AMENDED, RELATING TO GENERAL EXEMPTIONS FROM AD VALOREM TAXATION, SO AS TO PROVIDE FOR LIMITED EXEMPTION BY ORDINANCE FROM MUNICIPAL AD VALOREM TAXATION OF CERTAIN NEW MANUFACTURING ESTABLISHMENTS AND ADDITIONS TO EXISTING MANUFACTURING ESTABLISHMENTS; AND TO REPEAL SECTIONS 12-4-755 AND 12-4-770, BOTH RELATING TO APPEALS OF PROPERTY TAX DETERMINATIONS, AND SECTIONS 12-45-75, 12-45-80, AND 12-45-90, ALL RELATING TO THE COLLECTION BY THE COUNTY OF AD VALOREM TAXES.

**04/06/99 House Introduced and read first time HJ-42**

**04/06/99 House Referred to Committee on Ways and Means HJ-43**