

## Session 115 - (2003-2004)

### H 4752 General Bill, By Simrill and Kirsh

**Summary:** Property tax, mobile or manufactured home

A BILL TO AMEND SECTION 12-54-85, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE TIME LIMITS ON ASSESSMENTS OF TAXES AND FEES, SO AS TO PROVIDE THAT PROPERTY TAX ON A MOBILE OR MANUFACTURED HOME MAY NOT BE COLLECTED BY LEVY, WARRANT FOR DISTRAINT, OR PROCEEDINGS IN COURT UNLESS COLLECTION OF DELINQUENT TAX WAS BEGUN WITHIN TWO YEARS AFTER THE ASSESSMENT OF THE TAX ON THE MOBILE OR MANUFACTURED HOME, AND TO AMEND SECTION 31-17-360, AS AMENDED, RELATING TO THE MOVING PERMIT REQUIRED TO RELOCATE A MOBILE OR MANUFACTURED HOME AND THE PREREQUISITES TO OBTAINING SUCH A PERMIT, SO AS TO EXEMPT THE HOME FROM CURRENT AND DELINQUENT PROPERTY TAXES AND DELETE THE REQUIREMENT THAT DELINQUENT PROPERTY TAXES MUST BE PAID IF THE APPLICANT FOR THE PERMIT CERTIFIES UNDER PENALTY OF PERJURY THAT THE MOVING PERMIT IS FOR THE PURPOSES OF REMOVING THE MOBILE OR MANUFACTURED HOME FOR ITS DEMOLITION OR OTHER FINAL DISPOSITION RENDERING IT IMPOSSIBLE FOR USE FOR ITS INTENDED PURPOSE.

**02/12/04 House Introduced and read first time HJ-6**

**02/12/04 House Referred to Committee on Ways and Means HJ-6**