**South Carolina General Assembly**

119th Session, 2011-2012

**H. 3798**

**STATUS INFORMATION**

Joint Resolution

Sponsors: Rep. Bowers

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Introduced in the House on March 3, 2011

Currently residing in the House Committee on **Ways and Means**

Summary: Property tax

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

3/3/2011 House Introduced and read first time ([House Journal‑page 15](file:///h:\hj%20archive\2011\03-03-11.docx))

3/3/2011 House Referred to Committee on **Ways and Means** ([House Journal‑page 15](file:///h:\hj%20archive\2011\03-03-11.docx))

**VERSIONS OF THIS BILL**

[3/3/2011](file:///p:\pprever\2011-12\3798_20110303.docx)

**A** **JOINT RESOLUTION**

PROPOSING AN AMENDMENT TO SECTION 3, ARTICLE X OF THE CONSTITUTION OF SOUTH CAROLINA, 1895, RELATING TO PROPERTY TAX AND THE METHOD OF VALUATION OF REAL PROPERTY AND THE LIMITS ON INCREASES IN THE VALUE OF REAL PROPERTY FOR PURPOSES OF THE PROPERTY TAX, SO AS TO AUTHORIZE A MUNICIPALITY WITH A POPULATION OF LESS THAN FIVE THOUSAND TO EXEMPT FROM MUNICIPAL AD VALOREM TAXATION, FOR NOT MORE THAN FIVE YEARS, IMPROVEMENTS TO COMMERCIAL PROPERTY.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. It is proposed that Section 3, Article X of the Constitution of this State be amended by adding a new paragraph at the end:

“The governing body of a municipality with a population of less than five thousand may exempt, by ordinance, from municipal ad valorem taxation, for not more than five years, improvements to commercial property.”

SECTION 2. The proposed amendment must be submitted to the qualified electors at the next general election for representatives. Ballots must be provided at the various voting precincts with the following words printed or written on the ballot:

“Must Section 3, Article X of the Constitution of this State be amended so as to authorize a municipality with a population of less than five thousand to exempt from municipal ad valorem taxation, for not more than five years, improvements to commercial property?

Yes 

No 

Those voting in favor of the question shall deposit a ballot with a check or cross mark in the square after the word ‘Yes’, and those voting against the question shall deposit a ballot with a check or cross mark in the square after the word ‘No’.”

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