**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑39‑370 SO AS TO REQUIRE EACH COUNTY AUDITOR TO MAIL REAL PROPERTY TAX NOTICES BY OCTOBER FIFTEENTH OF EACH YEAR, TO PROVIDE THAT THE NOTICE MUST BE MAILED EVEN IF IT IS INCOMPLETE AND A SUPPLEMENTAL NOTICE IS NECESSARY, AND TO PROVIDE THAT IF ANY TAXING JURISDICTION THAT HAS ITS PROPERTY TAXES COLLECTED BY A COUNTY CAUSES THE TAX NOTICE TO BE INCOMPLETE, IT MUST REIMBURSE THE COUNTY THE COST OF THE SUPPLEMENTAL NOTICE AND ITS MAILING.

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

SECTION 1. Chapter 39, Title 12 of the 1976 Code is amended by adding:

“Section 12‑39‑370. Notwithstanding any other provision of law, each county auditor must mail real property tax notices by October fifteenth of each year. If the tax notice is not complete by October fifteenth, the incomplete notice still must be mailed, and a supplemental tax notice must be mailed when completed. If any taxing jurisdiction that has its property taxes collected by a county causes the tax notice to be incomplete by not submitting its millage and other necessary information in time for the county to complete and mail the tax notice, it must reimburse the county the cost of the supplemental tax notice and its mailing. Further, in the case of a supplemental notice, the provisions of Section 12‑45‑180, relating to delayed penalties for payments made after January fifteenth, continue to apply.”

SECTION 2. This act takes effect upon approval by the Governor and applies for tax years beginning after 2014.

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