**South Carolina General Assembly**

121st Session, 2015-2016

**H. 4453**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Huggins, V.S. Moss, Clyburn and Atwater

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Companion/Similar bill(s): 4451

Introduced in the House on January 12, 2016

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

Summary: Property valuations

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/3/2015 House Prefiled

12/3/2015 House Referred to Committee on **Ways and Means**

1/12/2016 House Introduced and read first time ([House Journal‑page 69](file:///h:\HJ%20Archive\2016\01-12-16.docx))

1/12/2016 House Referred to Committee on **Ways and Means** ([House Journal‑page 69](file:///h:\HJ%20Archive\2016\01-12-16.docx))

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=4453&session=121&summary=B) at the website

**VERSIONS OF THIS BILL**

[12/3/2015](file:///p:\pprever\2015-16\4453_20151203.docx)

**A** **BILL**

TO AMEND SECTION 12‑39‑250, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO ADJUSTMENTS IN PROPERTY VALUATIONS, SO AS TO REQUIRE APPROPRIATE ADJUSTMENTS IN THE VALUATION AND ASSESSMENT OF ANY REAL PROPERTY AND IMPROVEMENTS WHICH HAVE SUSTAINED DAMAGE AS A RESULT OF FLOODING, TO PROVIDE FOR REFUNDS IN CERTAIN SITUATIONS, TO SPECIFY APPLICABILITY, AND TO DELAY THE PROPERTY TAX PENALTY SCHEDULE BY TWO MONTHS ON CERTAIN REAL PROPERTY DAMAGED DURING THE CATASTROPHIC WEATHER EVENT IN OCTOBER 2015.

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

SECTION 1. A. Section 12‑39‑250(B) of the 1976 Code is amended to read:

“(B) Notwithstanding any other provision of law, the county tax assessor or the County Board of Assessment Appeals, upon application of the taxpayer, must order the County Auditor to make appropriate adjustments in the valuation and assessment of any real property and improvements which have sustained damage as a result of fire or flooding provided that the application for correction of the assessment is made ~~prior to~~ before payment of the tax; however, if the fire or flooding occurred after October first of the property tax year and application is not made before payment of the tax, the taxpayer must receive the appropriate refund. This section applies for the valuation and assessment of the year in which the damage is sustained. For subsequent years, a taxpayer may appeal valuation and assessment as provided by law.”

B. This SECTION takes effect upon approval by the Governor and applies to property tax years beginning after 2014.

SECTION 2. A. (A) For property tax year 2015 for which property taxes are due on January 15, 2016, the penalty schedule for unpaid property taxes and assessments set forth in Section 12‑45‑180, including the commencement of a tax execution, must be delayed by two months in each portion of the schedule.

(B) This section only applies to real property damaged during the catastrophic weather event in October 2015, and for which the owner of the real property received federal assistance from the Federal Emergency Management Agency. The county auditor may require the individual taxpayer to produce whatever proof the auditor determines necessary to implement the provisions of this section.

(C) Nothing in this section may be construed to mean that real property taxes and assessments are not still due on or before January 15, 2016, or thirty days after the mailing of tax notices, whichever occurs later.

B. This SECTION takes effect upon approval by the Governor. If penalties have been added before the effective date of this act, the auditor shall adjust the penalties in conformity with the provisions of this act. If penalties have been paid before the effective date of this act, the taxpayer is entitled to a refund of penalties paid.

SECTION 3. Except where provided otherwise, this act takes effect upon approval by the Governor.

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