~~Indicates Matter Stricken~~

Indicates New Matter

AMENDED

April 6, 2022

**H. 4243**

Introduced by Reps. Crawford, McGinnis, Hardee, J.E. Johnson, Brittain, Weeks, Erickson and Bradley

S. Printed 4/6/22--H.

Read the first time April 21, 2021.

**A** **BILL**

TO AMEND SECTION 12‑39‑250, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO ADJUSTMENTS IN VALUATION AND ASSESSMENT FOR PURPOSES OF AD VALOREM TAXATION, SO AS TO REQUIRE AN ADJUSTMENT FOR DAMAGES CAUSED BY FLOODING OR A HURRICANE.

Amend Title To Conform

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

SECTION 1. 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, flooding, hurricane, or wind event provided that the application for correction of the assessment is made prior to payment of the tax.”

SECTION 2. This act takes effect upon approval by the Governor and first applies to property tax years beginning after 2021.

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