

## Session 109 - (1991-1992)

### H 4642 General Bill, By C.H. Stone, Sharpe and R. Smith

A Bill to amend Section 12-43-220, as amended, Code of Laws of South Carolina, 1976, relating to classification and assessment ratios of property for purposes of ad valorem taxation, so as to provide that the rollback tax may not be imposed when the use of property assessed as agricultural is changed to residential use and in lieu of the rollback tax a change of use penalty in the amount of twenty-five dollars is to be imposed in these cases.

**03/31/92 House Introduced and read first time HJ-40**

**03/31/92 House Referred to Committee on Ways and Means HJ-40**