

## Session 113 - (1999-2000)

### H 4905 General Bill, By Robinson

**Summary:** Property tax assessments, erroneous valuations of; Taxation, Political Subdivisions, Delinquent; Auditors, Treasurers

A BILL TO AMEND CHAPTER 45, TITLE 12, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO COUNTY TREASURERS, BY ADDING SECTION 12-45-420, SO AS TO PROVIDE FOR A COMMITTEE COMPOSED OF THE COUNTY TREASURER, COUNTY AUDITOR, AND COUNTY ASSESSOR TO ADDRESS AN ERRONEOUS PENALTY LEVIED AGAINST PROPERTY; TO AMEND SECTION 12-43-217, AS AMENDED, RELATING TO PROPERTY REASSESSMENT, SO AS TO PROVIDE FOR POSTPONEMENT OF APPROVAL OF THE REASSESSMENT PROGRAM IF IMPLEMENTATION OF THE REVISED PROPERTY VALUATIONS IS POSTPONED; AND TO AMEND SECTION 12-51-40, AS AMENDED, RELATING TO LEVY OF EXECUTION AND SALE OF PROPERTY FOR DELINQUENT TAXES, SO AS TO PROVIDE THAT THE PROPERTY MAY BE PARTITIONED BEFORE THE SALE BUT TO ELIMINATE THE REQUIREMENT OF PARTITION OF DIVISIBLE PROPERTY.

**04/12/00 House Introduced and read first time HJ-22**

**04/12/00 House Referred to Committee on Ways and Means HJ-22**