

## Session 110 - (1993-1994)

### **S 0577 General Bill, By Passailaigue**

A Bill to amend Section 12-43-210, as amended, Code of Laws of South Carolina, 1976, relating to uniform and equitable property tax assessments, so as to require the Tax Commission to divide counties into three approximately equal assessment subdivisions based on the number of taxable parcels, to require annual rotating reassessment of each subdivision and the equalization of value in the other subdivisions, to require all parcels in the reassessed subdivision to be reviewed physically, to provide for the withholding of a portion of State Aid to Subdivision Funds to a county not in compliance, and to require the Tax Commission to conduct a study on the personnel needs of county assessors to implement this amendment schedule.

**03/23/93    Senate    Introduced and read first time SJ-9**

**03/23/93    Senate    Referred to Committee on Finance SJ-9**