

Session 115 - (2003-2004)

H 3963 General Bill, By Clemmons, Wilkins, Harrell, Harrison, Barfield, J. Brown, Cato, Edge, Keegan, Townsend, Viers and Witherspoon

Summary: Property taxes, listing of improvements to real property

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-37-680 SO AS TO ALLOW A COUNTY BY ORDINANCE TO REQUIRE THE LISTING OF IMPROVEMENTS TO REAL PROPERTY WITH THE COUNTY AUDITOR WITHIN THIRTY DAYS FOLLOWING THE DAY ON WHICH THE IMPROVEMENTS ARE COMPLETED AND FIT FOR THE INTENDED USE AND PROVIDE EXCEPTIONS, TO PROVIDE FOR THE PRORATION OF PROPERTY TAXES ON THE IMPROVED REAL PROPERTY FOR THE PROPERTY TAX YEAR THE PROPERTY IS LISTED, AND TO MAKE TAXES ATTRIBUTABLE TO IMPROVEMENTS LISTED AFTER JUNE 30 OF THE PROPERTY TAX YEAR DUE AND PAYABLE WHEN TAXES ARE DUE AND PAYABLE ON THE REAL PROPERTY FOR THE SUCCEEDING PROPERTY TAX YEAR.

| | | |
|-----------------|--------------|--|
| 04/09/03 | House | Introduced and read first time HJ-21 |
| 04/09/03 | House | Referred to Committee on Ways and Means HJ-21 |
| 04/23/03 | House | Committee report: Majority favorable with amend., minority unfavorable Ways and Means HJ-36 |
| 04/24/03 | House | Debate adjourned until Tuesday, April 29, 2003 HJ-68 |
| 04/30/03 | House | Amended HJ-68 |
| 04/30/03 | House | Debate adjourned until Thursday, May 1, 2003 HJ-70 |
| 05/01/03 | House | Recommitted to Committee on Ways and Means HJ-24 |