

## Session 119 - (2011-2012)

### H 5049 General Bill, By Merrill, Brannon and Clemmons

#### *Similar (S 1404)*

#### **Summary:** Property tax assessment appeals

A BILL TO AMEND SECTION 12-43-215, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE APPEAL OF A PROPERTY ASSESSMENT VALUE, SO AS TO PROVIDE THAT THE APPEAL MUST BE BASED ON THE MARKET VALUES OF REAL PROPERTY AS OF DECEMBER THIRTY-FIRST OF THE TAX YEAR UNDER APPEAL; TO AMEND SECTION 12-60-2510, RELATING TO A PROPERTY TAX ASSESSMENT NOTICE, SO AS TO PROVIDE THAT IN A YEAR IN WHICH AN ASSESSABLE TRANSFER OF INTEREST OCCURS DUE TO A CONVEYANCE, IF THE ASSESSOR DETERMINES THAT FAIR MARKET VALUE IS MORE THAN THE PURCHASE PRICE, THE ASSESSOR SHALL STATE WITH PARTICULARITY, THE BASIS FOR THE INCREASE IN FAIR MARKET VALUE, TO PROVIDE THAT THE TAXPAYER AT LEAST HAS THIRTY DAYS OF RECEIPT OF THE TAX NOTICE TO APPEAL, AND TO REQUIRE THE ASSESSOR TO INCLUDE A PROPERTY TAX REFUND ASSIGNMENT CONTRACT IN CERTAIN CASES; TO AMEND SECTION 12-60-2530, RELATING TO AN APPEAL TO THE COUNTY BOARD OF ASSESSMENT APPEALS, SO AS TO PROVIDE THAT IN THE CASE OF A TIE VOTE, THE ASSESSOR'S DETERMINATION IS OVERTURNED; BY ADDING SECTION 12-60-2570 SO AS TO PROVIDE THAT THE COUNTY ASSESSOR SHALL HAVE THE BURDEN OF PROOF IN A PROPERTY TAX APPEAL; AND BY ADDING SECTION 12-60-2580 SO AS TO ALLOW A TAXPAYER TO APPEAL THE VALUE ONCE EVERY FIVE YEARS AND TO PROVIDE EXCEPTIONS.

**03/21/12 House Introduced and read first time (House Journal-page 60)**

**03/21/12 House Referred to Committee on Ways and Means (House Journal-page 60)**

**04/19/12 House Committee report: Favorable with amendment Ways and Means (House Journal-page 4)**

**04/24/12 Scrivener's error corrected**

**04/25/12 House Member(s) request name added as sponsor: Clemmons**

**04/25/12 House Amended (House Journal-page 31)**

**04/25/12 House Read second time (House Journal-page 31)**

**04/25/12 House Roll call Yeas-102 Nays-0 (House Journal-page 32)**

**04/26/12 House Read third time and sent to Senate (House Journal-page 34)**

**04/26/12 Scrivener's error corrected**

**05/01/12 Senate Introduced and read first time (Senate Journal-page 12)**

**05/01/12 Senate Referred to Committee on Finance (Senate Journal-page 12)**