

## Session 112 - (1997-1998)

### **S 0601 General Bill, By Hayes and Gregory**

A BILL TO AMEND SECTION 12-43-230, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO, AMONG OTHER THINGS, PROPERTY TAXATION OF MOBILE HOMES AND OTHER IMPROVEMENTS TO LEASED REAL PROPERTY, SO AS TO REQUIRE ASSESSORS TO DISTINGUISH IN THE VALUATION OF MOBILE AND MANUFACTURED HOMES BETWEEN THOSE UNITS WHICH REMAIN TRANSPORTABLE AND UNITS AFFIXED TO A PERMANENT FOUNDATION, AND TO AUTHORIZE ASSESSORS TO USE A "SHELTER VALUE" METHOD IN VALUING UNITS OF MANUFACTURED HOUSING WHICH REMAIN TRANSPORTABLE, AND TO REQUIRE THE DEPARTMENT OF REVENUE TO PRESCRIBE THE FORMULA TO DETERMINE SHELTER VALUE.

**04/02/97 Senate Introduced and read first time SJ-4**

**04/02/97 Senate Referred to Committee on Finance SJ-4**