

## Session 114 - (2001-2002)

### S 0949 General Bill, By Thomas

**Summary:** Reassessment of owner occupied residential property, allow extra six months to pay portion of taxes during reassessment year, special circumstances

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-45-77 SO AS TO ALLOW AN ADDITIONAL SIX MONTHS TO PAY THAT PORTION OF PROPERTY TAXES DUE FOR THE YEAR OF IMPLEMENTATION OF A REASSESSMENT PROGRAM ON AN OWNER-OCCUPIED RESIDENTIAL PROPERTY WHICH EXCEEDS ONE HUNDRED TEN PERCENT OF THE TAX DUE ON THE PROPERTY FOR THE PRIOR TAX YEAR.

**01/30/02 Senate Introduced and read first time SJ-2**

**01/30/02 Senate Referred to Committee on Finance SJ-2**