**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑60‑2535 SO AS TO PROVIDE FOR AN APPEAL OF A COUNTY ASSESSOR’S PROPERTY TAX ASSESSMENT TO THE COUNTY GOVERNING BODY IN CERTAIN CASES AND TO ALLOW THE PAYMENT OF ATTORNEY’S FEES TO THE TAXPAYER WHO PREVAILS ON APPEAL; AND TO AMEND SECTION 12‑43‑232, RELATING TO REAL PROPERTY REQUIREMENTS FOR CLASSIFICATION AS AGRICULTURAL USE, SO AS TO ALLOW AN AGRICULTURAL USE CLASSIFICATION FOR REAL PROPERTY UNDER THE SAME OWNERSHIP.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Subarticle 9, Article 9, Chapter 60, Title 12 of the 1976 Code is amended by adding:

“Section 12‑60‑2535. (A) Notwithstanding the provisions of Section 12‑60‑2530, a taxpayer may elect to appeal a county assessor’s real property tax assessment to the county governing body rather than the board of assessment appeals if the taxpayer’s protest is a result of the county assessor’s decision to remove the agricultural use classification from the property. The procedures for the county board of assessment appeals in Section 12‑60‑2530 apply mutatis mutandis to the county governing body when it receives the appeal.

(B) For purposes of this section, a county shall pay the reasonable attorney’s fees to a taxpayer who prevails on appeal.”

SECTION 2. Section 12‑43‑232(1)(a) of the 1976 Code is amended to read:

“(a) If the tract is used to grow timber, the tract must be five acres or more. Tracts of timberland of less than five acres which are contiguous to or are under the same management system or the same ownership as a tract of timberland which meets the minimum acreage requirement are treated as part of the qualifying tract. Tracts of timberland of less than five acres are eligible to be agricultural real property when they are owned in combination or are under the same ownership with other tracts of nontimberland agricultural real property that qualify as agricultural real property. For the purposes of this item, tracts of timberland must be devoted actively to growing trees for commercial use.”

SECTION 3. This act takes effect upon approval of the Governor and applies to property tax assessment notices issued after 2008. This act also applies to property tax assessment notices issued after 2007 if an appeal has not been filed with the county board of assessment appeals before the effective date of this act.

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