**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑60‑2570 SO AS TO PROVIDE AN ALTERNATE APPEALS PROCEDURE FOR A PROPERTY TAXPAYER OBJECTING TO A PROPERTY TAX ASSESSMENT ISSUED BY A COUNTY ASSESSOR, INCLUDING ISSUES RELATING TO “AGRICULTURAL” USE CLASSIFICATION, BY ALLOWING A DIRECT APPEAL DE NOVO TO THE CIRCUIT COURT AND PROVIDE THAT THE COUNTY SHALL PAY THE REASONABLE ATTORNEY’S FEES AND COSTS INCURRED BY A TAXPAYER WHO PREVAILS IN AN APPEAL BROUGHT PURSUANT TO THIS ALTERNATE APPEALS PROCEDURE.

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 12‑60‑2570. (A) A property taxpayer objecting to a property tax assessment issued by the county assessor, on written notice to the county assessor, may elect to appeal the property tax assessment de novo directly to the circuit court. A property taxpayer electing this alternate method waives his right to the regular appeals process allowed pursuant to this subarticle and for purposes of invoking the jurisdiction of the circuit court, is deemed to have exhausted all administrative remedies to the property tax assessment. If the property taxpayer prevails in an appeal brought pursuant to this section, the county shall pay the taxpayer’s reasonable attorney’s fees and costs.

(B) For purposes of this section, ‘property tax assessment’ has the meaning provided pursuant to Section 12‑60‑30(19) and specifically includes issues arising from the special ‘agricultural’ use value classification.”

SECTION 2. This act takes effect upon approval by the Governor and applies for property tax assessments issued by county tax assessors after 2009.

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