**A** **JOINT RESOLUTION**

TO DELAY THE PROPERTY TAX PENALTY SCHEDULE BY TWO MONTHS ON CERTAIN REAL PROPERTY DAMAGED DURING THE CATASTROPHIC WEATHER EVENT IN OCTOBER 2015.

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

SECTION 1. (A) For property tax year 2015 for which property taxes are due on January 15, 2016, the penalty schedule for unpaid property taxes and assessments set forth in Section 12‑45‑180, including the commencement of a tax execution, must be delayed by two months in each portion of the schedule

(B) This section only applies to real property damaged during the catastrophic weather event in October 2015, and for which the owner of the real property received federal assistance from the Federal Emergency Management Agency. The county auditor may require the individual taxpayer to produce whatever proof the auditor determines necessary to implement the provisions of this section.

(C) Nothing in this section may be construed to mean that real property taxes and assessments are not still due on or before January 15, 2016, or thirty days after the mailing of tax notices, whichever occurs later.

SECTION 2. This act takes effect upon approval by the Governor. If penalties have been added before the effective date of this act, the auditor shall adjust the penalties in conformity with the provisions of this act. If penalties have been paid before the effective date of this act, the taxpayer is entitled to a refund of penalties paid.

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