**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑43‑235 SO AS TO PROVIDE THAT IF AGRICULTURAL REAL PROPERTY IS TRANSFERRED TO ANOTHER PERSON, AND THE NEW OWNER CERTIFIES THAT THE USE OF THE PROPERTY WILL NOT CHANGE, THEN THE PROPERTY MUST CONTINUE TO BE ASSESSED AS AGRICULTURAL PROPERTY, TO PROVIDE FOR A CERTIFICATION FORM AND INSTANCES IN WHICH IT MUST BE ACKNOWLEDGED, AND TO PROVIDE NOTIFICATION REQUIREMENTS.

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

SECTION 1. Article 3, Chapter 43, Title 12 of the 1976 Code is amended by adding:

“Section 12‑43‑235. (A) Notwithstanding any other provision of law, if agricultural real property being assessed pursuant to Section 12‑43‑220(d), is transferred to another person, and the new owner certifies that the use of the property will not change, then the certification is considered to be an application for the assessment pursuant to Section 12‑43‑220(d), and the property must continue to be assessed pursuant to Section 12‑43‑220(d), unless the property does not otherwise qualify.

(B) The assessor of each county shall develop a form by which a person may make a certification pursuant to subsection (A).

(C)(1) If agricultural real property is sold or is conveyed in a manner in which an attorney is required by law to close the transaction, the closing attorney must provide the new owner with the certification form developed pursuant to subsection (B), and the new owner must sign an acknowledgement declaring receipt of the certification form.

(2) If agricultural real property is transferred by a deed of distribution or through any other method of probate, before closing the estate, the probate court must provide the new owner with the certification form developed pursuant to subsection (B), and the new owner must sign an acknowledgement declaring receipt of the certification form.

(D) If the assessor does not receive a signed certification form from the new owner within sixty days of the transfer, the assessor must notify the new owner of the impending change in assessment ratio unless the new owner makes the certification pursuant to subsection (A), or otherwise applies to be assessed pursuant to Section 12‑43‑220(d). This notification must include the certification form and information regarding the manner in which a person may apply to be assessed pursuant to Section 12‑43‑220(d). If the assessor does not receive a response from the new owner within thirty days of initially notifying the new owner, the assessor must notify the new owner again in the same manner.”

SECTION 2. This act takes effect upon approval by the Governor and applies to property tax years beginning after 2015.

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