**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑37‑3180 SO AS TO PROVIDE THAT CERTAIN IMPROVEMENTS MADE TO A RESIDENCE DAMAGED BY THE CATASTROPHIC WEATHER EVENT IN OCTOBER 2015 ARE NOT CONSIDERED AN IMPROVEMENT FOR PROPERTY TAX PURPOSES.

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

SECTION 1. Article 25, Chapter 37, Title 12 of the 1976 Code is amended by adding:

“Section 12‑37‑3180. Notwithstanding any other provision of law, any improvements made to real property or improvements made to personal property used as a residence, such as a mobile home or manufactured housing unit, damaged during the catastrophic weather event in October 2015, after the event and before 2019, is not considered an improvement and does not require an appraisal. This section only applies, if as a result of the catastrophic weather event, the improvements made to the property were funded by the United States Department of Housing and Urban Development Block Grant ‑ Disaster Recovery program. This section also applies if, at the discretion of the county and using qualifications determined by the county, the improvements were made with the assistance of a volunteer organization active in disaster, or a similar volunteer organization.”

SECTION 2. This act takes effect upon approval by the Governor. Property tax assessors shall conform the values of eligible parcels of real property which were improved before the effective date of this act, to the property tax value of these parcels as that value may have been adjusted to reflect the provisions of Section 12‑37‑3180 of the 1976 Code, as added by this act. No refund is allowed on account of values adjusted as provided in this section.

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