**A** **BILL**

TO AMEND SECTION 12‑43‑217, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO QUADRENNIAL REASSESSMENT, SO AS TO PROVIDE THAT THE APPRAISED VALUE OF REAL PROPERTY MAY BE INCREASED ONLY IF THE INCREASE IS REASONABLY SUPPORTED BY CLEAR AND CONVINCING EVIDENCE, AND TO PROVIDE THAT THE TAXING JURISDICTION HAS THE BURDEN OF PROVING SUCH EVIDENCE.

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

SECTION 1. Section 12‑43‑217(A) of the 1976 Code is amended to read:

“(A)(1) Notwithstanding any other provision of law, once every fifth year each county or the State shall appraise and equalize those properties under its jurisdiction. Property valuation must be complete at the end of December of the fourth year and the county or State shall notify every taxpayer of any change in value or classification if the change is one thousand dollars or more. In the fifth year, the county or State shall implement the program and assess all property on the newly appraised values.

(2) In appraising real property pursuant to item (1), the newly appraised value may be higher than the previous value only if the increase is reasonably supported by clear and convincing evidence when all of the reliable and probative evidence in the record is considered as a whole. The taxing jurisdiction may satisfy the requirement that the appraisal is reasonably supported by clear and convincing evidence by presenting evidence showing that the inequality in the appraisal of property has been corrected with regard to the properties that were considered in determining the value of the subject property. The burden of proof is on the taxing jurisdiction to support an increase in the newly appraised value. Notwithstanding any other provision of law, if a taxpayer appeals an appraisal made pursuant to this section, the requirements and burden of proof set forth in this item must be applied to the appeal process.”

SECTION 2. This act takes effect upon approval by the Governor and first applies to property tax years beginning after 2021.

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