

## Session 117 - (2007-2008)

### H 3810 General Bill, By Hagood, Stavrinakis, Limehouse and Scarborough

#### Summary: Property tax

A BILL TO AMEND SECTION 12-43-220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO VALUATION AND CLASSIFICATION OF PROPERTY FOR PURPOSES OF THE PROPERTY TAX, SO AS TO PROVIDE THAT THE OWNER-OCCUPANT OF RESIDENTIAL PROPERTY QUALIFIES FOR THE SPECIAL FOUR PERCENT ASSESSMENT RATIO ALLOWED OWNER-OCCUPIED RESIDENTIAL PROPERTY IF THE OWNER HAS MADE THE PROPER CERTIFICATE TO THE COUNTY ASSESSOR AND THE RESIDENCE IS THE OWNER'S ADDRESS ON THE OWNER'S SOUTH CAROLINA DRIVER'S LICENSE OR VOTER REGISTRATION CARD, IS THE ADDRESS ON THE OWNER'S PERSONAL PROPERTY TAX NOTICES, AND THE RESIDENCE IS NOT RENTED FOR MORE THAN NINETY DAYS A YEAR, AND ALLOW THE ASSESSOR TO REQUIRE A COPY OF THE APPLICANT'S FEDERAL INCOME TAX RETURN SCHEDULE E FOR THE APPLICABLE YEAR TO DETERMINE ELIGIBILITY, AND TO DELETE OTHER REFERENCES TO RENTAL OF THESE RESIDENCES; AND TO AMEND SECTION 12-54-240, AS AMENDED, RELATING TO THE PROHIBITION ON DISCLOSURE OF TAX RETURNS AND REPORTS AND THE EXCEPTIONS, SO AS TO ALLOW VERIFICATION OF SCHEDULE E DATA.

**03/29/07 House Introduced and read first time HJ-14**

**03/29/07 House Referred to Committee on Ways and Means HJ-15**