

## Session 112 - (1997-1998)

### S 0444 General Bill, By Leatherman

#### *Similar (H 3551)*

A BILL TO AMEND SECTION 12-37-251, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE STATE PROPERTY TAX RELIEF FUND, SO AS TO PROVIDE FOR CALCULATION OF THE PROPERTY TAX EXEMPTION USING THE LOWER OF THE SCHOOL OPERATING MILLAGE IMPOSED FOR TAX YEAR 1995 OR FOR THE CURRENT TAX YEAR; TO AMEND SECTION 12-37-750, RELATING TO THE ASSESSMENT AND COLLECTION OF PROPERTY NOT RETURNED, SO AS TO INCLUDE BUSINESS PERSONAL RETURNS FILED WITH THE DEPARTMENT OF REVENUE; TO AMEND SECTION 12-43-220, AS AMENDED, RELATING TO THE EQUALIZATION AND ASSESSMENT OF PROPERTY, SO AS TO PROVIDE A REVISED FORMULA FOR CALCULATION OF FAIR MARKET VALUE FOR AGRICULTURAL PURPOSES; TO AMEND SECTION 12-51-40, AS AMENDED, RELATING TO LEVY AND EXECUTION BY DISTRESS AND SALE OF PROPERTY TO SATISFY DELINQUENT COUNTY TAXES, SO AS TO PROVIDE COUNTIES THE ALTERNATIVE COLLECTION PROCEDURES PROVIDED FOR IN CHAPTER 56, TITLE 12; AND TO AMEND SECTION 12-60-2150, RELATING TO THE RIGHT OF A CONTESTED HEARING IN REFUND DETERMINATIONS, SO AS TO REPLACE "COUNTY ASSESSOR" WITH "LOCAL GOVERNING BODY".

**02/27/97 Senate Introduced and read first time SJ-2**

**02/27/97 Senate Referred to Committee on Finance SJ-2**