

## Session 120 - (2013-2014)

**S 0487 General Bill, By Peeler**

***Similar (H 3733)***

**Summary:** Roll-back tax

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-43-222 SO AS TO PROVIDE WHEN CALCULATING ROLL-BACK TAX DUE ON A PARCEL OF REAL PROPERTY CHANGED FROM AGRICULTURAL TO COMMERCIAL OR RESIDENTIAL USE THE VALUE USED FOR PLATTED GREEN SPACE FOR CONSERVATION OR OPEN SPACE USE OF THE PARCEL, IF SUCH USE IS TEN PERCENT OR MORE OF THE PARCEL, MUST BE VALUED BASED ON THE GREEN SPACE FOR CONSERVATION OR OPEN SPACE USE; AND TO AMEND SECTION 12-43-220, AS AMENDED, RELATING TO CLASSES OF PROPERTY AND APPLICABLE ASSESSMENT RATIOS FOR PURPOSES OF IMPOSITION OF THE PROPERTY TAX, SO AS TO MAKE A CONFORMING AMENDMENT.

**03/06/13 Senate Introduced and read first time (Senate Journal-page 5)**

**03/06/13 Senate Referred to Committee on Finance (Senate Journal-page 5)**