

## Session 110 - (1993-1994)

**S\*0920 (Rat #0465, Act #0406 of 1994) General Bill, By Leventis, Giese, Lander, Mescher, Reese and M.T. Rose**  
**Similar (H 3533, H 3572)**

A Bill to amend the Code of Laws of South Carolina, 1976, by adding Section 12-43-215 so as to require the land value of owner-occupied residential real property to be valued on the basis that its highest and best use is for residential purposes; to amend the 1976 Code by adding Section 12-43-232 so as to provide that real property does not qualify as agricultural real property unless the tract is five acres or more for timberland and ten acres or more for other than timberland, to provide that the ten acre minimum does not apply if there is a one thousand dollar a year gross farm income test is met in at least three of the preceding five years and to make a person first applying for agricultural use on a less than ten acres tract eligible for agricultural use, subject to the rollback tax if the owner fails to meet the same income test in the first five years of operation, to allow the assessor to obtain tax and other information to verify applications, to provide that land idle under land retirement programs qualifies for agricultural use if otherwise eligible, to provide that unimproved real property subject to a conservation easement must be classified as agricultural real property, to provide that a non-timberland tract not meeting the acreage requirement must remain classified as agricultural real property if the property was classified as agricultural use property in 1994 and the current owner or an immediate family member has owned the tract for at least ten years as of January 1, 1994, to define "immediate family", to provide that either a lessor or lessee may meet the requirement of this Section, to require applicants for agricultural use and the special assessment ratio for certain agricultural property to certify the property meets the applicable requirements; to provide for taxation, including penalties, of property in lieu of the rollback tax which was not eligible for agricultural use when the application was made, and to provide for use of the additional revenues; to amend the 1976 Code by adding Section 12-43-340 so as to make it unlawful knowingly and wilfully to make a false statement on the agricultural use application and provide a penalty; to amend Section 12-43-220 (d)(3), as amended, relating to the valuation and classification of property for purposes of property tax, so as to extend the time for making the agricultural use value application until the first tax penalty date, to provide that no rollback tax is due on property initially classified as agricultural real property when changed by this Act, to require all owners to reapply for agricultural use value to maintain that use after 1994, and to make the provision of this Act effective for property tax years beginning after 1994.-amended title

<b>12/06/93</b>	<b>Senate</b>	<b>Prefiled</b>
<b>12/06/93</b>	<b>Senate</b>	<b>Referred to Committee on Finance</b>
<b>01/11/94</b>	<b>Senate</b>	<b>Introduced and read first time SJ-38</b>
<b>01/11/94</b>	<b>Senate</b>	<b>Referred to Committee on Finance SJ-38</b>
<b>02/10/94</b>	<b>Senate</b>	<b>Committee report: Favorable with amendment Finance SJ-13</b>
<b>03/01/94</b>	<b>Senate</b>	<b>Amended SJ-11</b>
<b>03/01/94</b>	<b>Senate</b>	<b>Read second time SJ-16</b>
<b>03/01/94</b>	<b>Senate</b>	<b>Ordered to third reading with notice of amendments SJ-16</b>
<b>03/16/94</b>	<b>Senate</b>	<b>Amended SJ-15</b>
<b>03/16/94</b>	<b>Senate</b>	<b>Read third time and sent to House SJ-16</b>
<b>03/16/94</b>	<b>Senate</b>	<b>Reconsidered SJ-16</b>
<b>03/22/94</b>	<b>Senate</b>	<b>Amended SJ-25</b>
<b>03/30/94</b>	<b>Senate</b>	<b>Read third time and sent to House SJ-29</b>
<b>04/05/94</b>	<b>House</b>	<b>Introduced and read first time HJ-53</b>
<b>04/05/94</b>	<b>House</b>	<b>Referred to Committee on Ways and Means HJ-54</b>
<b>04/21/94</b>	<b>House</b>	<b>Committee report: Favorable with amendment Ways and Means HJ-10</b>
<b>04/27/94</b>	<b>House</b>	<b>Special order, set for after consideration of H. 4837 (Under H. 5173) HJ-107</b>
<b>05/04/94</b>	<b>House</b>	<b>Amended HJ-54</b>
<b>05/04/94</b>	<b>House</b>	<b>Debate interrupted HJ-67</b>
<b>05/05/94</b>	<b>House</b>	<b>Amended HJ-58</b>
<b>05/05/94</b>	<b>House</b>	<b>Read second time HJ-77</b>
<b>05/05/94</b>	<b>House</b>	<b>Roll call Yeas-074 HJ-77</b>
<b>05/10/94</b>	<b>House</b>	<b>Read third time and returned to Senate with amendments HJ-50</b>
<b>05/11/94</b>	<b>Senate</b>	<b>Concurred in House amendment and enrolled SJ-68</b>
<b>05/19/94</b>		<b>Ratified R 465</b>
<b>05/25/94</b>		<b>Signed By Governor</b>
<b>06/08/94</b>		<b>Act No. 406</b>
<b>06/08/94</b>		<b>See act for exception to or explanation of effective date</b>

06/08/94

Copies available