

REPORT OF THE PROPERTY TAX SUBCOMMITTEE

(Barfield, Clyburn, Merrill, Huggins & Skelton - Staff Contact: Ben Twilley)

HOUSE BILL 3713

H. 3713 -- Rep. Merrill: A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-37-3135 SO AS TO PROVIDE THAT WHEN A PARCEL OF REAL PROPERTY AND IMPROVEMENTS THEREON PREVIOUSLY SUBJECT TO PROPERTY TAX UNDERGOES AN ASSESSABLE TRANSFER OF INTEREST AND THE VALUE OF THE PARCEL AS DETERMINED AT THE TIME OF THE ASSESSABLE TRANSFER OF INTEREST IS GREATER THAN THE VALUE OF THE PARCEL USED IN THE PROPERTY TAX ASSESSMENT ON THE PARCEL FOR THE MOST RECENTLY COMPLETED PROPERTY TAX YEAR, THERE IS ALLOWED AN EXEMPTION OF AN AMOUNT OF THE FAIR MARKET VALUE OF THE PARCEL SUFFICIENT TO ELIMINATE ANY INCREASE IN THE VALUE OF THE PARCEL; TO AMEND SECTION 12-37-3140, AS AMENDED, RELATING TO DETERMINING FAIR MARKET VALUE, SO AS TO MAKE A CONFORMING CHANGE; AND TO AMEND SECTION 12-60-30, AS AMENDED, RELATING TO DEFINITIONS IN THE REVENUE PROCEDURES ACT, SO AS TO CLARIFY THE DEFINITION OF PROPERTY TAX ASSESSMENT.

Summary of Bill:

This bill provides that when a parcel of real property and improvements thereon previously subject to property tax undergoes an assessable transfer of interest and the value of the parcel as determined at the time of the assessable transfer of interest is greater than the value of the parcel used in the property tax assessment on the parcel for the most recently completed property tax year, there is allowed an exemption of an amount of the fair market value of the parcel sufficient to eliminate any increase in the value of the parcel as determined in the appraisal at the time of the assessable transfer of interest over the value used in the property tax assessment on the parcel for the most recently completed property tax year

Introduced: 02/17/2011

Received by Ways and Means: 02/17/2011

Estimated Fiscal Impact:

No impact to state revenues. \$52 million reduction to local tax revenues in a typical year. To the extent allowed the increases in property taxes would be shifted among other classes of property.

Subcommittee Recommendation:

Favorable

Full Committee Recommendation:

Pending

Other Notes/Comments:

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South Carolina Office of Research and Statistics

Statement of Estimated Local Revenue Impact

Date: March 1, 2011

Bill Number: H.B. 3713

Authors: Merrill and J.R. Smith

Committee Requesting Impact: House Ways and Means

Bill Summary


A bill to amend the Code of Laws of South Carolina, 1976, by adding Section 12-37-3135 so as to provide that when a parcel of real property and improvements thereon previously subject to property tax undergoes an assessable transfer of interest and the value of the parcel as determined at the time of the assessable transfer of interest is greater than the value of the parcel used in the property tax assessment on the parcel for the most recently completed property tax year, there is allowed an exemption of an amount of the fair market value of the parcel sufficient to eliminate any increase in the value of the parcel; to amend Section 12-37-3140, as amended, relating to determining fair market value, so as to make a conforming change; and to amend Section 12-60-30, as amended, relating to definitions in the revenue procedures act, so as to clarify the definition of property tax assessment.

REVENUE IMPACT ^{1/}

This bill is not expected to impact State revenues. This bill would change the incidence of local property taxes by reducing the property taxes collected from real property that undergoes an assessable transfer of interest by \$52 million in a typical year. To the extent allowed by the millage caps, this amount would be shifted among the other classes of property.

Explanation

This bill changes how point of sale valuations are handled when an assessable transfer of interest occurs. In most instances, this bill does not allow the value of property previously taxed to increase when an assessable transfer of interest occurs by exempting the amount of increase in value attributable to the sale. In a typical year, we project exempting the increase in value of properties being sold and keeping these properties on the tax rolls at the value before the sale will reduce property tax collections Statewide by an estimated \$52 million. To the extent allowed by the millage caps, this amount would be shifted among the other classes of property.


William C. Gillespie, Ph.D.
Chief Economist

Analyst: Gibson

^{1/} This statement meets the requirement of Section 2-7-71 for a state revenue impact by the BEA, or Section 2-7-76 for a local revenue impact or Section 6-1-85(B) for an estimate of the shift in local property tax incidence by the Office of Economic Research.

South Carolina General Assembly
119th Session, 2011-2012

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Indicates New Matter

H. 3713

STATUS INFORMATION

General Bill

Sponsors: Reps. Merrill, J.R. Smith, Ryan, Hamilton, Stringer, G.R. Smith, Bedingfield and Barfield
Document Path: I:\council\bill\nbd\11196dg11.docx

Introduced in the House on February 17, 2011

Currently residing in the House Committee on **Ways and Means**

Summary: Real property tax exemptions

HISTORY OF LEGISLATIVE ACTIONS

Date	Body	Action Description with journal page number
2/17/2011	House	Introduced and read first time (<u>House Journal-page 7</u>)
2/17/2011	House	Referred to Committee on Ways and Means (<u>House Journal-page 7</u>)
2/22/2011	House	Member(s) request name added as sponsor: J.R.Smith
3/1/2011	House	Member(s) request name added as sponsor: Ryan, Hamilton, Stringer, G.R.Smith, Bedingfield, Barfield

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VERSIONS OF THIS BILL

2/17/2011

(Text matches printed bills. Document has been reformatted to meet World Wide Web specifications.)

A BILL

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-37-3135 SO AS TO PROVIDE THAT WHEN A PARCEL OF REAL PROPERTY AND IMPROVEMENTS THEREON PREVIOUSLY SUBJECT TO PROPERTY TAX UNDERGOES AN ASSESSABLE TRANSFER OF INTEREST AND THE VALUE OF THE PARCEL AS DETERMINED AT THE TIME OF THE ASSESSABLE TRANSFER OF INTEREST IS GREATER THAN THE VALUE OF THE PARCEL USED IN THE PROPERTY TAX ASSESSMENT ON THE PARCEL FOR THE MOST RECENTLY COMPLETED PROPERTY TAX YEAR, THERE IS ALLOWED AN EXEMPTION OF AN AMOUNT OF THE FAIR MARKET VALUE OF THE PARCEL SUFFICIENT TO ELIMINATE ANY INCREASE IN THE VALUE OF THE PARCEL; TO AMEND SECTION 12-37-3140, AS AMENDED, RELATING TO DETERMINING FAIR MARKET VALUE, SO AS TO MAKE A CONFORMING CHANGE; AND TO AMEND SECTION 12-60-30, AS AMENDED, RELATING TO DEFINITIONS IN THE REVENUE PROCEDURES ACT, SO AS TO CLARIFY THE DEFINITION OF PROPERTY TAX ASSESSMENT.

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

SECTION 1. Article 25, Chapter 37, Title 12 of the 1976 Code is amended by adding:

"Section 12-37-3135. (A)(1) When a parcel of real property and improvements thereon previously subject to property tax undergoes an assessable transfer of interest and the value of the parcel as determined at the time of the assessable transfer of interest is greater than the value of the parcel used in the property tax assessment on the parcel for the most recently completed property tax year, there is allowed an exemption of an amount of the fair market value of the parcel sufficient to eliminate any increase in the value of the parcel as determined in the appraisal at the time of the assessable transfer of interest over the value used in the property tax assessment on the parcel for the most recently completed property tax year. For purposes of this item, property tax assessment has the meaning provided in Section 12-60-30(19).

(2) The value to which the cap on increases in fair market value imposed pursuant to Section 12-37-3140(B) applies is the value as it may be reduced by the exemption allowed pursuant to item (1) of this subsection.

(3) The exemption allowed by item (1) of this subsection does not apply to the fair market value of a parcel of real property when that separate parcel has not been previously taxed nor does it apply to the fair market value of additions or improvements made to a parcel of real property when those additions or improvements have not previously been taxed.

(B)(1) When a parcel receiving the exemption allowed by subsection (A)(1) of this section thereafter undergoes assessable transfers of interest, that parcel is not subject to appraisal as required pursuant to Section 12-37-3130(4) unless the taxpayer notifies the property tax assessor in writing that the parcel has undergone an assessable transfer of interest in the current property tax year. Upon confirmation that an assessable transfer of interest has occurred, the property tax assessor shall determine the fair market value of the parcel at the time of the assessable transfer of value and that value shall apply as provided in Section 12-37-3140(E).

(2) The owner of a parcel receiving the exemption allowed by subsection (A) of this section is not subject to the ownership reporting requirements of this article except at the time of the notice to the property tax assessor."

SECTION 2. Section 12-37-3140(A)(1)(b) of the 1976 Code, as last amended by Act 57 of 2007, is further amended to read:

"(b) subject to any exemption allowed pursuant to Section 12-37-3135(A), December thirty-first of the year in which an assessable transfer of interest has occurred;"

SECTION 3. Section 12-60-30(19) of the 1976 Code is amended to read:

"(19) 'Property tax assessment' means a valuation or determination of property value for annual property tax purposes arrived at by multiplying the fair market value, as limited pursuant to Section 12-37-3140(B), or special use value of the property by the appropriate assessment ratio for the taxable property's classification."

SECTION 4. This act takes effect upon approval by the Governor and applies to real property transfers after December 31, 2006. Property tax assessors shall conform the values of parcels of real property which underwent an assessable transfer of interest in 2007, 2008, 2009, 2010, and 2011 before the effective date of this act, to the fair market value of these parcels as that value may have been adjusted to reflect the provisions of Section 12-37-3135 of the 1976 Code, as added by this act. No refund is allowed on account of values adjusted as provided in this section.

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This web page was last updated on March 1, 2011 at 1:31 PM

REPORT OF THE PROPERTY TAX SUBCOMMITTEE

(Barfield, Clyburn, Merrill, Huggins & Skelton - Staff Contact: Ben Twilley)

HOUSE BILL 3083

H. 3083 -- Rep. Pitts: A BILL TO ENACT THE "THE SOUTH CAROLINA CONSERVATION BANK REAUTHORIZATION ACT" BY AMENDING ACT 200 OF 2002, WHICH ENACTED THE "SOUTH CAROLINA CONSERVATION BANK ACT" AND PROVIDED FOR ITS FUNDING, SO AS TO DELETE THE SUNSETTING OF THAT ACT OTHERWISE EFFECTIVE JULY 1, 2013, AND TO MAKE VARIOUS SECTIONS OF THAT ACT PERMANENT LAW BY DESIGNATING SECTIONS 3, 5, 6, 8, 10, AND 11 OF ACT 200 OF 2002, RELATING RESPECTIVELY TO THE PORTION OF THE DEED RECORDING FEE DEDICATED TO THE SOUTH CAROLINA CONSERVATION BANK TRUST FUND, THE SUSPENSION OF DEED RECORDING FEE REVENUE IN CERTAIN CIRCUMSTANCES, CONSERVATION EASEMENTS, BIENNIAL REPORTS TO THE GENERAL ASSEMBLY, USE OF CONSERVATION BANK FUNDS FOR BEACH CONSERVATION, AND USE OF CONSERVATION BANK FUNDS TO ACQUIRE LAND FOR STATE PARKS AS SECTIONS 12-24-96, 48-59-65, 27-8-37, 48-59-150, 48-59-160, AND 48-59-170, ALL OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976.

Summary of Bill:

This bill enacts "The South Carolina Conservation Bank Reauthorization Act", amending Act 200 of 2002, which originally authorized the South Carolina Conservation Bank, by eliminating the July 1, 2013, sunset date and making various provisions of the 2002 act permanent law.

Introduced: 3/2/2009

Received by Ways and Means: 3/2/2009

Estimated Fiscal Impact:

None

Subcommittee Recommendation:

Favorable

Full Committee Recommendation:

Pending

Other Notes/Comments:

[CLICK HERE to Edit Notes/Comments](#)

Statement of Estimated State Revenue Impact

Date: March 5, 2011

Bill Number: H.B. 3083

Authors: Pitts, Daning, Toole, G.M. Smith, and Bingham

Committee Requesting Impact: House Ways & Means Committee

Bill Summary

A bill to enact the "The South Carolina Conservation Bank Reauthorization Act" by amending Act 200 of 2002, which enacted the "South Carolina Conservation Bank Act" and provided for its funding, so as to delete the sunseting of that Act otherwise effective July 1, 2013, and to make various sections of that Act permanent law by designating Sections 3, 5, 6, 8, 10, and 11 of Act 200 of 2002, relating respectively to the portion of the deed recording fee dedicated to the South Carolina Conservation Bank Trust Fund, the suspension of deed recording fee revenue in certain circumstances, conservation easements, biennial reports to the General Assembly, use of Conservation Bank Funds for beach conservation, and use of Conservation Bank Funds to acquire land for state parks as Sections 12-24-96, 48-59-65, 27-8-37, 48-59-150, 48-59-160, and 48-59-170, all of the Code of Laws of South Carolina, 1976.

REVENUE IMPACT ^{1/}

This bill is not expected to affect General Fund revenue in FY2011-12.

Explanation

This act may be cited as the "South Carolina Conservation Bank Reauthorization Act". Currently, the South Carolina Conservation Bank is scheduled to be repealed July 1, 2013 unless reenacted or extended by the General Assembly. This bill would delete Section 7 of Act 200 of 2002 (Conservation Bank Act) to remove all references to the repeal of the Conservation Bank by removing the sunseting date of the act. This bill also makes several Sections of Act 200 of 2002 part of permanent law by designating sections of the Code of Laws as follows:

Section 3 of Act 200 of 2002 would become Section 12-24-96 to allow twenty-five cents of the one dollar thirty-cent state deed recording fee must be credited to the South Carolina Conservation Bank Trust Fund.

Section 5 of Act 200 of 2002 would become Section 48-59-65 to state that in a fiscal year when the General Assembly in the annual general appropriations act provides less appropriations than what was provided for the previous year to at least one-half of the state agencies or departments contained in the act, or in any year when the Budget and Control Board orders across-the-board cuts to state agencies and departments in the manner provided by law, no further transfer of deed recording fees or other appropriated funds, state or local, may be credited to the trust fund for the fiscal year or balance of the fiscal year.

Section 6 of Act 200 of 2002 would become Section 27-8-37 to allow the provisions of Section 27-8-30(E)(3) do not apply to an easement conveyed by a county or municipality if

Statement of Estimated State Revenue Impact

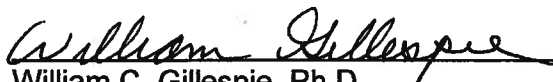
the county or municipality is compensated for the easement for the Conservation Bank Trust Fund, or if the donation of an easement by a municipality or county is an integral part of a larger proposal for which a grant or loan is made from the Conservation Bank Trust Fund.

Section 8 of Act 200 of 2002 would become Section 48-59-150 to direct the Board of the Conservation Bank to perform a biennial review of the plight of land loss by small landowners and holders of heir's property. The results of this review must be published in an official board report and submitted to the South Carolina general Assembly for its use.

Section 10 of Act 200 of 2002 would become Section 48-59-160 to allow the Department of Parks, Recreation and Tourism as an eligible trust fund recipient is authorized but not required to use monies it receives from the Conservation Bank Trust Fund to provide for beach conservation at the State Parks System.

Section 11 of Act 200 of 2002 would become Section 48-59-170 to allow the Department of Parks, Recreation and Tourism as an eligible trust fund recipient is authorized but not required to use monies it receives from the Conservation Bank Trust Fund to provide as a priority for the acquisition of lands adjoining the State Parks System to be used as part of the State Parks System.

This act takes effect upon approval by the Governor.


William C. Gillespie, Ph.D.
Chief Economist

Analyst: Martin

¹ This statement meets the requirement of Section 2-7-71 for a state revenue impact by the BEA, or Section 2-7-76 for a local revenue impact or Section 6-1-85(B) for an estimate of the shift in local property tax incidence by the Office of Economic Research.

South Carolina General Assembly
119th Session, 2011-2012

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H. 3083

STATUS INFORMATION

General Bill

Sponsors: Reps. Pitts, Daning, Toole, G.M. Smith, Clyburn, Bingham and J.R. Smith

Document Path: l:\council\bill\bbm\9885htc11.docx

Companion/Similar bill(s): 138, 139, 3084

Introduced in the House on January 11, 2011

Currently residing in the House Committee on **Ways and Means**

Summary: S.C. Conservation Bank Reauthorization Act

HISTORY OF LEGISLATIVE ACTIONS

Date	Body	Action Description with journal page number
12/7/2010	House	Prefiled
12/7/2010	House	Referred to Committee on Ways and Means
1/11/2011	House	Introduced and read first time (<u>House Journal-page 38</u>)
1/11/2011	House	Referred to Committee on Ways and Means (<u>House Journal-page 39</u>)
3/2/2011	House	Member(s) request name added as sponsor: J.R.Smith

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VERSIONS OF THIS BILL

12/7/2010

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A BILL

TO ENACT THE "THE SOUTH CAROLINA CONSERVATION BANK REAUTHORIZATION ACT" BY AMENDING ACT 200 OF 2002, WHICH ENACTED THE "SOUTH CAROLINA CONSERVATION BANK ACT" AND PROVIDED FOR ITS FUNDING, SO AS TO DELETE THE SUNSETTING OF THAT ACT OTHERWISE EFFECTIVE JULY 1, 2013, AND TO MAKE VARIOUS SECTIONS OF THAT ACT PERMANENT LAW BY DESIGNATING SECTIONS 3, 5, 6, 8, 10, AND 11 OF ACT 200 OF 2002, RELATING RESPECTIVELY TO THE PORTION OF THE DEED RECORDING FEE DEDICATED TO THE SOUTH CAROLINA CONSERVATION BANK TRUST FUND, THE SUSPENSION OF DEED RECORDING FEE REVENUE IN CERTAIN CIRCUMSTANCES, CONSERVATION EASEMENTS, BIENNIAL REPORTS TO THE GENERAL ASSEMBLY, USE OF CONSERVATION BANK FUNDS FOR BEACH CONSERVATION, AND USE OF CONSERVATION BANK FUNDS TO ACQUIRE LAND FOR STATE PARKS AS SECTIONS 12-24-96, 48-59-65, 27-8-37, 48-59-150, 48-59-160, AND 48-59-170, ALL OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976.

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

SECTION 1. This act may be cited as the "South Carolina Conservation Bank Reauthorization Act".

SECTION 2. Act 200 of 2002 is amended by deleting SECTION 7 which reads:

"SECTION 7. Chapter 59, Title 48 of the 1976 Code and Sections 2 through 6 of this act are repealed effective July 1, 2013, unless reenacted or otherwise extended by the General Assembly. However, the South Carolina Conservation Bank established by this act may continue to operate as if Chapter 59, Title 49 of the 1976 Code was not repealed until the South Carolina Conservation Bank Trust Fund is exhausted or July 1, 2016, whichever first occurs. Any balance in that trust fund on July 1, 2016, reverts to the general fund of the State. Repeal does not affect any rights, obligations, liabilities, or debts due the South Carolina Conservation Bank. For these purposes, after the bank's termination, the State Budget and Control Board is the bank's successor, except that, after the bank's termination, the board's voting rights provided in the former provisions of Section 48-59-80(F), (G), (H), and (I) of the 1976 Code are devolved upon the Department of Natural Resources Board, and any contribution to the trust fund required pursuant to the former provisions of Section 48-59-80(H) of the 1976 Code must be made to the Heritage Trust Program."

SECTION 3. The following SECTIONS of Act 200 of 2002 are made part of permanent law of this State and designated sections of the 1976 Code as indicated:

- (1) SECTION 3 - Section 12-24-96;
- (2) SECTION 5 - Section 48-59-65;
- (3) SECTION 6 - Section 27-8-37;
- (4) SECTION 8 - Section 48-59-150;
- (5) SECTION 10 - Section 48-59-160;
- (6) SECTION 11 - Section 48-59-170.

SECTION 4. This act takes effect upon approval by the Governor.

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This web page was last updated on March 2, 2011 at 3:06 PM

REPORT OF THE PROPERTY TAX SUBCOMMITTEE

(Barfield, Clyburn, Merrill, Huggins & Skelton - Staff Contact: Ben Twilley)

HOUSE BILL 3063

H. 3063 -- Rep. Merrill: A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-43-219 SO AS TO PROVIDE THAT IF THE BOUNDARIES OF A MUNICIPALITY EXTEND INTO MORE THAN ONE COUNTY AND THOSE COUNTIES IMPLEMENT COUNTYWIDE APPRAISAL AND EQUALIZATION PROGRAMS ON DIFFERENT SCHEDULES, THEN THE GOVERNING BODY OF THE MUNICIPALITY SHALL SET AN EQUIVALENT MILLAGE TO BE USED THEREAFTER TO COMPUTE MUNICIPAL AD VALOREM PROPERTY TAXES, TO PROVIDE FOR THE MANNER IN WHICH THE EQUIVALENT MILLAGE SHALL BE DETERMINED, AND TO PROVIDE THAT THE ABOVE PROVISIONS ARE RETROACTIVE TO THE 2009 PROPERTY TAX YEAR.

Summary of Bill:

This bill provides that if the boundaries of a municipality extend into more than one county and those counties implement countywide appraisal and equalization programs on different schedules, then the governing body of the municipality shall set an equivalent millage to be used thereafter to compute municipal ad valorem property taxes. The legislation establishes the manner in which the equivalent millage shall be determined and makes the provisions retroactive to the 2009 property tax year.

Introduced: 3/2/2009

Received by Ways and Means: 3/2/2009

Estimated Fiscal Impact:

Zero

Subcommittee Recommendation:

Favorable

Full Committee Recommendation:

Pending

Other Notes/Comments:

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South Carolina Office of Research and Statistics

Statement of Estimated Local Revenue Impact

Date: March 1, 2011

Bill Number: H.B. 3063

Authors: Merrill

Committee Requesting Impact: House Ways and Means

Bill Summary

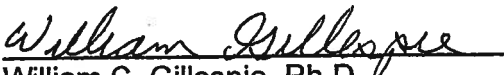
A bill to amend the Code of Laws of South Carolina, 1976, by adding Section 12-43-219 so as to provide that if the boundaries of a municipality extend into more than one county and those counties implement countywide appraisal and equalization programs on different schedules, then the governing body of the municipality shall set an equivalent millage to be used thereafter to compute municipal ad valorem property taxes, to provide for the manner in which the equivalent millage shall be determined, and to provide that the above provisions are retroactive to the 2009 property tax year.

REVENUE IMPACT ^{1/}

This bill is not expected to impact State revenues. This bill is not expected to negatively impact local revenues.

Explanation

Under current law, when a county implements a reassessment and equalization program all the properties in the county are reassessed up to the 15% cap. This bill would require a municipality that is in more than one county to calculate an equivalent millage to be used when the different counties that the municipality is located in do not implement reassessment in the same year. This codifies and standardizes what is already common practice across most of the State. The purpose of this equivalent millage would be to equalize the tax burdens within the municipality. We have identified 19 municipalities that are in more than one county. Since the purpose of this bill is to equalize the tax burden in municipalities that cross county lines and do not implement reassessment programs in the same year, municipalities are expected to set an equivalent millage that maintains their revenue stream. Therefore, this bill is not expected to negatively impact local revenues.


William C. Gillespie, Ph.D.
Chief Economist

Analyst: Gibson

^{1/} This statement meets the requirement of Section 2-7-71 for a state revenue impact by the BEA, or Section 2-7-76 for a local revenue impact or Section 6-1-85(B) for an estimate of the shift in local property tax incidence by the Office of Economic Research.

South Carolina General Assembly
119th Session, 2011-2012

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H. 3063

STATUS INFORMATION

General Bill

Sponsors: Rep. Merrill

Document Path: I:\council\bill\ncbd\11047sd11.docx

Introduced in the House on January 11, 2011

Currently residing in the House Committee on **Ways and Means**

Summary: Ad valorem tax

HISTORY OF LEGISLATIVE ACTIONS

Date	Body	Action Description with journal page number
12/7/2010	House	Prefiled
12/7/2010	House	Referred to Committee on Ways and Means
1/11/2011	House	Introduced and read first time (<u>House Journal-page 29</u>)
1/11/2011	House	Referred to Committee on Ways and Means (<u>House Journal-page 29</u>)

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VERSIONS OF THIS BILL

12/7/2010

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A BILL

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-43-219 SO AS TO PROVIDE THAT IF THE BOUNDARIES OF A MUNICIPALITY EXTEND INTO MORE THAN ONE COUNTY AND THOSE COUNTIES IMPLEMENT COUNTYWIDE APPRAISAL AND EQUALIZATION PROGRAMS ON DIFFERENT SCHEDULES, THEN THE GOVERNING BODY OF THE MUNICIPALITY SHALL SET AN EQUIVALENT MILLAGE TO BE USED THEREAFTER TO COMPUTE MUNICIPAL AD VALOREM PROPERTY TAXES, TO PROVIDE FOR THE MANNER IN WHICH THE EQUIVALENT MILLAGE SHALL BE DETERMINED, AND TO PROVIDE THAT THE ABOVE PROVISIONS ARE RETROACTIVE TO THE 2009 PROPERTY TAX YEAR.

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

SECTION 1. Chapter 43, Title 12 of the 1976 Code is amended by adding:

"Section 12-43-219. (A) If the boundaries of a municipality extend into more than one county and those counties implement countywide appraisal and equalization programs required pursuant to Section 12-43-217 on different schedules, then the governing body of the municipality shall set an equivalent millage to be used thereafter to compute municipal ad valorem property taxes. The equivalent millage to be set by the municipal governing body shall be determined by methodology established by the respective county auditors which shall be consistent with the methodology for calculating equivalent millage to be established by the Department of Revenue for use in such situations, the purpose of this section being to equalize the tax burdens within this municipality.

(B) The provisions of this section are retroactive to the 2009 property tax year and to the extent an equivalent millage required by subsection (A) was not used in a municipality on and after 2009 in these situations, appropriate refunds to taxpayers based on the difference between the appropriate equivalent millage and the millage that was actually used must be made."

SECTION 2. This act takes effect upon approval by the Governor.

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This web page was last updated on January 18, 2011 at 10:44 AM

REPORT OF THE PROPERTY TAX SUBCOMMITTEE

(Barfield, Clyburn, Merrill, Huggins & Skelton - Staff Contact: Ben Twilley)

HOUSE BILL 3657

H. 3657 -- Reps. Cooper and Ott: A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-45-17 SO AS TO PROVIDE MINIMUM CONTINUING EDUCATION COURSE REQUIREMENTS FOR COUNTY TAX COLLECTORS AND PROVIDE EXCEPTIONS; BY ADDING SECTION 12-59-85 SO AS TO ALLOW A COUNTY FORFEITED LAND COMMISSION TO REFUSE TO ACCEPT TITLE TO PROPERTY WHEN REFUSAL IS IN THE PUBLIC INTEREST; AND TO AMEND SECTIONS 12-51-50, AS AMENDED, AND 12-51-70, RELATING TO DELINQUENT TAX SALES, SO AS TO PROVIDE FOR THE SALES DATE AND TO INCREASE FROM THREE HUNDRED TO ONE THOUSAND DOLLARS THE DAMAGES FOR WHICH A DEFAULTING BIDDER IS LIABLE.

Summary of Bill:

This bill establishes minimum continuing education course requirements for county tax collectors. The legislation authorizes a county forfeited land commission to refuse to accept title to property when refusal is in the public interest. The legislation revises provisions relating to delinquent tax sales, so as to provide for the sales date and to increase from three hundred to one thousand dollars the damages for which a defaulting bidder is liable.

Introduced: 2/10/2011

Received by Ways and Means: 2/10/2100

Estimated Fiscal Impact:

No impact statewide with less than \$100,000 impact to local revenues statewide.

Subcommittee Recommendation:

Favorable with amendment

Full Committee Recommendation:

Pending

Other Notes/Comments:

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South Carolina Office of Research and Statistics
Statement of Estimated Local Revenue Impact

Date: March 1, 2011

Bill Number: H.B. 3657

Authors: Cooper and Ott

Committee Requesting Impact: House Ways and Means

Bill Summary

A bill to amend the Code of Laws of South Carolina, 1976, by adding Section 12-45-17 so as to provide minimum continuing education course requirements for county tax collectors and provide exceptions; by adding Section 12-59-85 so as to allow a county forfeited land commission to refuse to accept title to property when refusal is in the public interest; and to amend Sections 12-51-50, as amended, and 12-51-70, relating to delinquent tax sales, so as to provide for the sales date and to increase from three hundred to one thousand dollars the damages for which a defaulting bidder is liable.

REVENUE IMPACT ^{1/}

This bill is not expected to impact State revenues. The impact, if any on local revenues is expected to be less than \$100,000 Statewide.

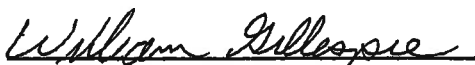
Explanation

This bill makes mostly administrative and procedural changes to existing law.

Section 1 provides for minimum continuing education requirements for county tax collectors.

Section 2 allows a county forfeited land commission to refuse to accept title to property if the commission determines accepting the title would be against the interest of the public.

Section 3 and 4 relate to delinquent tax sales and the sales dates. Section 4 also changes the amount of damages for which a defaulting bidder can be liable from no more than three hundred dollars to no more than one thousand dollars.


William C. Gillespie, Ph.D.
Chief Economist

Analyst: Gibson

^{1/} This statement meets the requirement of Section 2-7-71 for a state revenue impact by the BEA, or Section 2-7-76 for a local revenue impact or Section 6-1-85(B) for an estimate of the shift in local property tax incidence by the Office of Economic Research.

HOUSE
AMENDMENT

THIS AMENDMENT
ADOPTED

CONE/MELTON
MARCH 9, 2011

CLERK OF THE HOUSE

*Property Tax
Subcommittee* PROPOSES THE FOLLOWING AMENDMENT
No. TO H. 3657 (COUNCIL\BBM\10107HTC11):

REFERENCE IS TO THE BILL AS INTRODUCED.

AMEND THE BILL, AS AND IF AMENDED, IN SECTION 12-51-70, AS CONTAINED IN SECTION 4, PAGE 2, BY STRIKING LINE 35, AND INSERTING /BIDDER IS LIABLE FOR NO MORE THAN ~~THREE~~ FIVE HUNDRED / SO THAT WHEN AMENDED, SECTION 12-51-70 READS:

/ SECTION 12-51-70. ~~IN—CASE~~ IF THE SUCCESSFUL BIDDER FAILS TO REMIT IN LEGAL TENDER WITHIN THE TIME SPECIFIED, THE PERSON OFFICIALLY CHARGED WITH THE COLLECTION OF DELINQUENT TAXES SHALL

CANCEL THAT BID AND DULY READVERTISE THE SAME PROPERTY FOR SALE, IN THE SAME MANNER, ON A SUBSEQUENT DELINQUENT TAX SALE DATE. THE DEFAULTING BIDDER IS LIABLE FOR NO MORE THAN ~~THREE~~ FIVE HUNDRED DOLLARS DAMAGES UPON DEFAULT, WHICH MAY BE COLLECTED BY SUIT BY THE PERSON OFFICIALLY CHARGED WITH THE COLLECTION OF DELINQUENT TAXES IN THE NAME OF THE TAXING AUTHORITY. /

**RENUMBER SECTIONS TO CONFORM.
AMEND TITLE TO CONFORM.**

South Carolina General Assembly
119th Session, 2011-2012

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~~Indicates Matter Stricken~~

Indicates New Matter

H. 3657

STATUS INFORMATION

General Bill

Sponsors: Reps. Cooper and Ott

Document Path: l:\council\bill\bbm\9966htc11.docx

Companion/Similar bill(s): 427

Introduced in the House on February 10, 2011

Currently residing in the House Committee on **Ways and Means**

Summary: County tax collectors

HISTORY OF LEGISLATIVE ACTIONS

Date	Body	Action Description with journal page number
2/10/2011	House	Introduced and read first time (<u>House Journal-page 9</u>)
2/10/2011	House	Referred to Committee on Ways and Means (<u>House Journal-page 9</u>)

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VERSIONS OF THIS BILL

2/10/2011

(Text matches printed bills. Document has been reformatted to meet World Wide Web specifications.)

A BILL

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-45-17 SO AS TO PROVIDE MINIMUM CONTINUING EDUCATION COURSE REQUIREMENTS FOR COUNTY TAX COLLECTORS AND PROVIDE EXCEPTIONS; BY ADDING SECTION 12-59-85 SO AS TO ALLOW A COUNTY FORFEITED LAND COMMISSION TO REFUSE TO ACCEPT TITLE TO PROPERTY WHEN REFUSAL IS IN THE PUBLIC INTEREST; AND TO AMEND SECTIONS 12-51-50, AS AMENDED, AND 12-51-70, RELATING TO DELINQUENT TAX SALES, SO AS TO PROVIDE FOR THE SALES DATE AND TO INCREASE FROM THREE HUNDRED TO ONE THOUSAND DOLLARS THE DAMAGES FOR WHICH A DEFAULTING BIDDER IS LIABLE.

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

SECTION 1. Chapter 45, Title 12 of the 1976 Code is amended by adding:

"Section 12-45-17. (A) A person serving as the county tax collector shall complete satisfactorily a minimum of six hours of annual continuing education courses that the department establishes or causes to be established. The content, cost, and dates of the courses must be determined by the department.

(B) The department, for reasonable cause, may excuse a person serving as the county tax collector from attending these courses for any year.

(C) The provisions of this section do not apply to a county treasurer who is also the county tax collector and completes satisfactorily the requirements of Section 12-45-15."

SECTION 2. Article 1, Chapter 59, Title 12 of the 1976 Code is amended by adding:

"Section 12-59-85. After land has been bid in by the county auditor and before it has been conveyed to the county's forfeited land commission, the forfeited land commission or a majority of its members may refuse to accept title to the property if the commission determines that to accept title would be against the interest of the public."

SECTION 3. Section 12-51-50 of the 1976 Code, as last amended by Act 399 of 2000, is further amended to read:

"Section 12-51-50. The property duly advertised must be sold, by the person officially charged with the collection of delinquent taxes, at public auction at the courthouse or other convenient place within the county, if designated and advertised, on ~~a legal sales~~ the advertised date ~~during regular hours~~ for legal tender payable in full by cash, cashier's check, certified check, or money order on the date of the sale. If the defaulting taxpayer or the grantee of record of the property has more than one item advertised to be sold, as soon as sufficient funds have been accrued to cover all of the delinquent taxes, assessments, penalties, and costs, further items ~~may~~ must not be sold."

SECTION 4. Section 12-51-70 of the 1976 Code is amended to read:

"Section 12-51-70. ~~In case~~ If the successful bidder fails to remit in legal tender within the time specified, the person officially charged with the collection of delinquent taxes shall cancel that bid and duly readvertise the same property for sale, in the same manner, on a subsequent delinquent tax sale date. The defaulting bidder is liable for no more than ~~three hundred~~ one thousand dollars damages upon

default, which may be collected by suit by the person officially charged with the collection of delinquent taxes in the name of the taxing authority."

SECTION 5. This act takes effect upon approval by the Governor.

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This web page was last updated on February 11, 2011 at 9:45 AM

REPORT OF THE PROPERTY TAX SUBCOMMITTEE

(Barfield, Clyburn, Merrill, Huggins & Skelton - Staff Contact: Ben Twilley)

HOUSE BILL 3650

H. 3650 -- Reps. Cooper and Ott: A BILL TO AMEND SECTION 12-37-2725, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO CANCELLATION OF A LICENSE PLATE AND REGISTRATION CERTIFICATE WHEN A VEHICLE OWNER MOVES OUT OF STATE AND THE PRORATED PROPERTY TAX REFUND DUE ON THAT CANCELLATION, SO AS TO ALLOW THE APPROPRIATE RECEIPT ISSUED BY THE DEPARTMENT OF MOTOR VEHICLES TO SUBSTITUTE FOR THE ACTUAL LICENSE PLATE AND CERTIFICATE; TO AMEND SECTION 12-39-220, RELATING TO THE DISCOVERY OF UNTAXED PROPERTY FOR PURPOSES OF PROPERTY TAXES, SO AS TO PROVIDE THE DUTIES OF THE ASSESSOR WITH RESPECT TO THIS PROPERTY; AND TO AMEND SECTION 12-54-85, AS AMENDED, RELATING TO THE TIME LIMITS APPLICABLE FOR ASSESSING DELINQUENT TAXES, SO AS TO MAKE A CONFORMING AMENDMENT.

Summary of Bill:

This bill revises provisions relating to cancellation of a license plate and registration certificate when a vehicle owner moves out of state and the prorated property tax refund due on that cancellation, so as to allow the appropriate receipt issued by the Department of Motor Vehicles to substitute for the actual license plate and certificate. The legislation revises provisions relating to the discovery of untaxed property for purposes of property taxes, so as to provide the duties of the assessor with respect to this property.

Introduced: 2/10/2011

Received by Ways and Means: 2/10/2011

Estimated Fiscal Impact:

No impact statewide with less than \$100,000 impact to local revenues statewide.

Subcommittee Recommendation:

Favorable with amendment

Full Committee Recommendation:

Pending

Other Notes/Comments:

[CLICK HERE](#) to Edit Notes/Comments

South Carolina Office of Research and Statistics

Statement of Estimated Local Revenue Impact

Date: March 1, 2011

Bill Number: H.B. 3650

Authors: Cooper and Ott

Committee Requesting Impact: House Ways and Means

Bill Summary

A bill to amend Section 12-37-2725, Code of Laws of South Carolina, 1976, relating to cancellation of a license plate and registration certificate when a vehicle owner moves out of state and the prorated property tax refund due on that cancellation, so as to allow the appropriate receipt issued by the Department of Motor Vehicles to substitute for the actual license plate and certificate; to amend Section 12-39-220, relating to the discovery of untaxed property for purposes of property taxes, so as to provide the duties of the assessor with respect to this property; and to amend Section 12-54-85, as amended, relating to the time limits applicable for assessing delinquent taxes, so as to make a conforming amendment.

REVENUE IMPACT ^{1/}

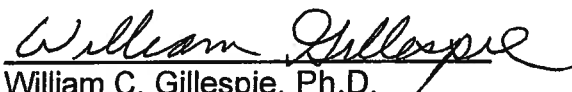
This bill is not expected to impact State revenues. The impact, if any on local revenues is expected to be less than \$100,000 Statewide.

Explanation

Section 1 allows form 5051 issued by the Department of Motor Vehicles to substitute for the license plate and registration certificate when applying for a prorated property tax refund on a car when the owner moves out of State.

Section 2 pertains to duties of the county assessor and auditor when untaxed property is discovered for purposes of property taxation.

Section 3 relates to the time limits for assessing delinquent taxes to conform to the language of the changes made to Section 12-39-220 in Section 2 of this bill.


William C. Gillespie, Ph.D.
Chief Economist

Analyst: Gibson

^{1/} This statement meets the requirement of Section 2-7-71 for a state revenue impact by the BEA, or Section 2-7-76 for a local revenue impact or Section 6-1-85(B) for an estimate of the shift in local property tax incidence by the Office of Economic Research.

HOUSE
AMENDMENT

THIS AMENDMENT
ADOPTED

CONE/MELTON
MARCH 9, 2011

CLERK OF THE HOUSE

*Property Tax
Subcommittee* PROPOSES THE FOLLOWING AMENDMENT
No. TO H. 3650 (COUNCIL\BBM\10106HTC11):

REFERENCE IS TO THE BILL AS INTRODUCED.

**AMEND THE BILL, AS AND IF AMENDED, BY
STRIKING SECTION 12-37-2725 AS CONTAINED IN
SECTION 1, BEGINNING ON PAGE 1, AND
INSERTING:**

**/ SECTION 12-37-2725. WHEN THE TITLE TO
A LICENSED VEHICLE IS TRANSFERRED, OR THE
OWNER OF THE VEHICLE BECOMES A LEGAL
RESIDENT OF ANOTHER STATE AND REGISTERS
THE VEHICLE IN THE NEW STATE OF RESIDENCE,
THE LICENSE PLATE AND REGISTRATION
CERTIFICATE MAY BE RETURNED FOR**

CANCELLATION. THE LICENSE PLATE AND REGISTRATION CERTIFICATE MUST BE DELIVERED TO THE ~~AUDITOR OF THE COUNTY OF THE VEHICLES REGISTRATION AND TAX PAYMENT. A REQUEST FOR CANCELLATION MUST BE MADE IN WRITING TO THE AUDITOR UPON FORMS APPROVED BY THE DEPARTMENT OF MOTOR VEHICLES~~ DEPARTMENT OF MOTOR VEHICLES. UPON RECEIPT OF THE LICENSE PLATE AND REGISTRATION, THE DEPARTMENT SHALL CANCEL THAT LICENSE PLATE AND REGISTRATION CERTIFICATE, AND MAY NOT REISSUE THEM WITHOUT PROOF OF PAYMENT OF TAXES. THE DEPARTMENT SHALL ISSUE A RECEIPT FORM 5051 TO THE TRANSFEROR, SHOWING THE DATE THE LICENSE PLATE AND REGISTRATION WERE TURNED IN TO THE DEPARTMENT. TO RECEIVE A REFUND OF PROPERTY TAXES PAID ON THE VEHICLE, THE TRANSFEROR SHALL PROVIDE THE FORM 5051 RECEIPT TO THE COUNTY AUDITOR OF THE COUNTY TO WHICH THE VEHICLE TAXES WERE

PAID. THE AUDITOR, UPON RECEIPT OF THE ~~LICENSE PLATE, REGISTRATION CERTIFICATE, AND THE REQUEST FOR CANCELLATION FORM 5051 RECEIPT, WRITTEN REQUEST FOR REFUND, AND DOCUMENTATION PROVING THAT THE VEHICLE WAS SOLD OR THE OWNER MOVED OUT OF STATE,~~ SHALL ORDER AND THE TREASURER SHALL ISSUE A ~~CREDIT OR~~ REFUND OF PROPERTY TAXES PAID BY THE TRANSFEROR ON THE VEHICLE. THE AMOUNT OF THE REFUND ~~OR CREDIT~~ IS THAT PROPORTION OF THE TAX PAID THAT IS EQUAL TO THAT PROPORTION OF THE COMPLETE MONTHS REMAINING IN ~~THAT~~ THE VEHICLE TAX YEAR FOR WHICH THE VEHICLE WAS REGISTERED, CALCULATED FROM THE DATE THE LICENSE PLATE WAS CANCELED, AS SHOWN ON THE FORM 5051 RECEIPT. ~~THE AUDITOR, WITHIN FIVE DAYS THEREAFTER, SHALL DELIVER THE LICENSE PLATE, REGISTRATION CERTIFICATE, AND THE WRITTEN REQUEST FOR CANCELLATION TO THE DEPARTMENT OF MOTOR VEHICLES. UPON RECEIPT, THE~~

~~DEPARTMENT OF MOTOR VEHICLES SHALL
CANCEL THE LICENSE PLATE AND REGISTRATION
CERTIFICATE AND MAY NOT REISSUE THE SAME. /~~

RENUMBER SECTIONS TO CONFORM.

AMEND TITLE TO CONFORM.

South Carolina General Assembly
119th Session, 2011-2012

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~~Indicates Matter Stricken~~

Indicates New Matter

H. 3650

STATUS INFORMATION

General Bill

Sponsors: Reps. Cooper and Ott

Document Path: I:\council\bill\bbm\9963htc11.docx

Companion/Similar bill(s): 426

Introduced in the House on February 10, 2011

Currently residing in the House Committee on **Ways and Means**

Summary: License plate and certificate

HISTORY OF LEGISLATIVE ACTIONS

Date	Body	Action Description with journal page number
2/10/2011	House	Introduced and read first time (<u>House Journal-page 4</u>)
2/10/2011	House	Referred to Committee on Ways and Means (<u>House Journal-page 4</u>)

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VERSIONS OF THIS BILL

2/10/2011

(Text matches printed bills. Document has been reformatted to meet World Wide Web specifications.)

estate ~~shall have~~ has been omitted in ~~any~~ a return, the ~~auditor~~ assessor of the county shall appraise it immediately for taxation, file ~~such~~ the appraisal in his office and the auditor shall charge it with the taxes of the current year and the simple taxes of preceding years ~~it may have escaped taxation allowed pursuant to Section 12-54-85.~~"

SECTION 3. Section 12-54-85(C) of the 1976 Code, as last amended by Act 116 of 2007, is further amended to read:

"(C) Taxes may be determined and assessed after the thirty-six month limitation if:

- (1) there is fraudulent intent to evade the taxes;
- (2) the taxpayer failed to file a return or document as required by law;
- (3) there is a twenty percent understatement of the total of all taxes required to be shown on the return or document. The taxes in this case may be assessed at any time within seventy-two months from the date the return or document was filed or due to be filed, whichever is later. For the purpose of this item, the total of all taxes required to be shown on the return is the total of all taxes required to be shown on the return before any reduction for estimated payments, withholding payments, other prepayments, or discount allowed for timely filing of the return and payment of the tax due, but that amount must be reduced by another credit that may be claimed on the return;
- (4) the person liable for any taxes consents in writing, before the expiration of the time prescribed in this section for assessing taxes due, to the assessment of the taxes after the time prescribed by this section; ~~or~~
- (5) the tax is a use tax imposed under Chapter 36 of this title, or a local use tax administered and collected by the department on behalf of a local jurisdiction, and the assessment of the use tax is the result of information received from, or as a result of exchange agreements with, other state or local taxing authorities, regional or national tax administration organizations, or the federal government. The use taxes in this case may be assessed at any time within twelve months after the department receives the information, but no later than seventy-two months after the last day the use tax may be paid without penalty; or
- (6) the property has been omitted pursuant to Section 12-39-220. In this case, the taxes may be assessed at any time within the seventy-two months from the date the taxes would have been due."

SECTION 4. This act takes effect upon approval by the Governor.

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This web page was last updated on February 11, 2011 at 9:45 AM

A BILL

TO AMEND SECTION 12-37-2725, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO CANCELLATION OF A LICENSE PLATE AND REGISTRATION CERTIFICATE WHEN A VEHICLE OWNER MOVES OUT OF STATE AND THE PRORATED PROPERTY TAX REFUND DUE ON THAT CANCELLATION, SO AS TO ALLOW THE APPROPRIATE RECEIPT ISSUED BY THE DEPARTMENT OF MOTOR VEHICLES TO SUBSTITUTE FOR THE ACTUAL LICENSE PLATE AND CERTIFICATE; TO AMEND SECTION 12-39-220, RELATING TO THE DISCOVERY OF UNTAXED PROPERTY FOR PURPOSES OF PROPERTY TAXES, SO AS TO PROVIDE THE DUTIES OF THE ASSESSOR WITH RESPECT TO THIS PROPERTY; AND TO AMEND SECTION 12-54-85, AS AMENDED, RELATING TO THE TIME LIMITS APPLICABLE FOR ASSESSING DELINQUENT TAXES, SO AS TO MAKE A CONFORMING AMENDMENT.

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

SECTION 1. Section 12-37-2725 of the 1976 Code is amended to read:

"Section 12-37-2725. When the title to a licensed vehicle is transferred, or the owner of the vehicle becomes a legal resident of another state and registers the vehicle in the new state of residence, the license plate and registration certificate may be returned for cancellation. The license plate and registration certificate must be delivered to the auditor of the county of the vehicle's registration and tax payment. A request for cancellation must be made in writing to the auditor upon forms approved by the Department of Motor Vehicles. The auditor, upon receipt of the license plate, registration certificate, and the request for cancellation, shall order and the treasurer shall issue a credit or refund of property taxes paid by the transferor on the vehicle. A receipt form 5051 issued by the Department of Motor Vehicles substitutes for the license plate and registration certificate otherwise required. The amount of the refund or credit is that proportion of the tax paid that is equal to that proportion of the complete months remaining in that tax year. The auditor, within five days ~~thereafter~~ after that, shall deliver the license plate, registration certificate, and the written request for cancellation to the Department of Motor Vehicles. Upon receipt, the Department of Motor Vehicles shall cancel the license plate and registration certificate and may not reissue ~~the same~~ them."

SECTION 2. Section 12-39-220 of the 1976 Code is amended to read:

"Section 12-39-220. If the county ~~auditor shall at any time discover~~ assessor discovers that ~~any~~ real estate or a new structure, ~~duly returned and appraised for taxation~~, has been omitted from the duplicate, he ~~shall~~ immediately shall notify the auditor who shall immediately charge it on the duplicate with the taxes of the current year and the simple taxes of each preceding year ~~it may have escaped taxation. And if~~ allowed pursuant to Section 12-54-85.

If the auditor discovers personal property has been omitted from the duplicate, he immediately shall charge it on the duplicate with the taxes of the current year and the simple taxes of each preceding year allowed pursuant to Section 12-54-85.

If the owner of any the real estate or, new structure thereon, or personal property subject to taxation; has not reported it for taxation, according to the requirements of this chapter, and it has not been appraised for taxation, the auditor shall appropriate official, upon discovery thereof of that, shall appraise it and, upon making return of such the appraisement, shall charge it upon the duplicate, with the taxes of the then current year and the taxes of each preceding year it may have escaped taxation allowed pursuant to Section 12-54-85, with twenty percent penalty upon such the taxes of preceding years. And if any If real