

## Session 109 - (1991-1992)

### S 1135 General Bill, By Moore

A Bill to amend Section 12-43-220, as amended, Code of Laws of South Carolina, 1976, relating to classification of property and assessment ratios for purposes of ad valorem taxes, so as to require the county assessor to notify the official implementing the recording act in the county of property which qualifies for agricultural use valuation and to require the official to note on the recorded deed that the property is receiving agricultural use valuation and a change in use creates a rollback tax liability.

**01/14/92 Senate Introduced and read first time SJ-40**

**01/14/92 Senate Referred to Committee on Finance SJ-40**