

## Session 121 - (2015-2016)

**H'3313 (Rat #0250, Act #0251 of 2016) General Bill, By Pope, Simrill, Ballentine, Felder, Atwater, Bedingfield, Spires, Clary, Collins, Delleney, Hamilton, Hiott, Hixon, V.S. Moss, Norman, Stringer, Toole, W.J. McLeod and Newton Similar (S 0401)**

**Summary:** Roll- back tax due on a parcel

AN ACT TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-43-222 SO AS TO PROVIDE THAT FOR PURPOSES OF 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, THE VALUE MUST BE BASED ON THE GREEN SPACE FOR CONSERVATION OR OPEN SPACE USE IF SUCH USE IS TEN PERCENT OR MORE OF THE PARCEL, AND TO PROVIDE OTHER QUALIFICATIONS; 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, TO PROVIDE THAT AFTER A PARCEL OF REAL PROPERTY HAS UNDERGONE AN ASSESSABLE TRANSFER OF INTEREST, DELINQUENT PROPERTY TAX AND PENALTIES ASSESSED BECAUSE THE PROPERTY WAS IMPROPERLY CLASSIFIED AS OWNER-OCCUPIED RESIDENTIAL PROPERTY WHILE OWNED BY THE TRANSFEROR ARE SOLELY A PERSONAL LIABILITY OF THE TRANSFEROR AND DO NOT CONSTITUTE A LIEN ON THE PROPERTY AND ARE NOT ENFORCEABLE AGAINST THE PROPERTY AFTER THE ASSESSABLE TRANSFER OF INTEREST IF THE TRANSFeree IS A BONA FIDE PURCHASER FOR VALUE WITHOUT NOTICE, AND TO PROVIDE THAT ROLL-BACK TAXES MUST NOT BE APPLIED SOLELY BECAUSE THE OWNER OF THE PROPERTY FAILS TO APPLY FOR AN AGRICULTURAL ASSESSMENT SO LONG AS THE ACTUAL USE OF THE PROPERTY REMAINS AGRICULTURAL, AND TO PROVIDE THAT IF THE PROPERTY ASSESSMENT IS CHANGED FROM AGRICULTURAL OR THE PROPERTY IS ASSESSED ROLL-BACK TAXES, THE PROPERTY MUST CONTINUE TO BE ASSESSED AS AGRICULTURAL AND THE ROLL-BACK TAXES MAY NOT BE APPLIED UNTIL THE FINAL APPEAL DATE; AND BY ADDING SECTION 12-43-370 SO AS TO AUTHORIZE A COUNTY TO ALLOW A TAXPAYER TO ELECT TO RECEIVE HIS PROPERTY TAX BILL AND RECEIPT IN ELECTRONIC FORM, AND TO PROVIDE ADMINISTRATIVE REQUIREMENTS. - ratified title

01/14/15	House	Introduced and read first time (House Journal-page 77)
01/14/15	House	Referred to Committee on Ways and Means (House Journal-page 77)
04/23/15	House	Committee report: Favorable with amendment Ways and Means (House Journal-page 122)
04/28/15		Scrivener's error corrected
04/28/15	House	Amended (House Journal-page 121)
04/29/15	House	Member(s) request name added as sponsor: W.J.McLeod, Newton
04/29/15	House	Read second time (House Journal-page 114)
04/29/15	House	Roll call Yeas-107 Nays-0 (House Journal-page 115)
04/30/15	House	Read third time and sent to Senate (House Journal-page 10)
05/04/15	Senate	Introduced and read first time (Senate Journal-page 9)
05/04/15	Senate	Referred to Committee on Finance (Senate Journal-page 9)
03/23/16	Senate	Committee report: Favorable with amendment Finance (Senate Journal-page 13)
04/13/16	Senate	Committee Amendment Adopted (Senate Journal-page 34)
04/13/16	Senate	Amended (Senate Journal-page 34)
05/12/16	Senate	Amended (Senate Journal-page 30)
05/16/16		Scrivener's error corrected
05/18/16	Senate	Amended (Senate Journal-page 47)
05/24/16	Senate	Read second time (Senate Journal-page 27)
05/24/16	Senate	Roll call Ayes-42 Nays-0 (Senate Journal-page 27)
05/26/16	Senate	Read third time and returned to House with amendments (Senate Journal-page 20)
06/01/16	House	Concurred in Senate amendment and enrolled (House Journal-page 92)
06/01/16	House	Roll call Yeas-92 Nays-0 (House Journal-page 93)
06/02/16		Ratified R 250
06/07/16		Signed By Governor
06/14/16		Effective date 06/07/16
06/14/16		Act No. 251