

## Session 124 - (2021-2022)

### **H 3391 General Bill, By Oremus, Taylor, Haddon, Pope and Hosey**

**Summary:** Quadrennial reassessment

A BILL TO AMEND SECTION 12-43-217, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO QUADRENNIAL REASSESSMENT, SO AS TO PROVIDE THAT THE APPRAISED VALUE OF REAL PROPERTY MAY BE INCREASED ONLY IF THE INCREASE IS REASONABLY SUPPORTED BY CLEAR AND CONVINCING EVIDENCE, AND TO PROVIDE THAT THE TAXING JURISDICTION HAS THE BURDEN OF PROVING SUCH EVIDENCE.

**12/09/20 House Prefiled**

**12/09/20 House Referred to Committee on Ways and Means**

**01/12/21 House Introduced and read first time (House Journal-page 179)**

**01/12/21 House Referred to Committee on Ways and Means (House Journal-page 179)**