

## Session 118 - (2009-2010)

**H 4721 General Bill, By Hamilton, Brantley, King, Allison, Anderson, R.L. Brown, Clemons, Erickson, Govan, Hosey, Littlejohn, Long, Lowe, Parker, Sottile and Stringer**

**Summary:** Assessment ratio

A BILL TO AMEND SECTION 12-43-220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE CLASSIFICATIONS OF PROPERTY AND THE ASSESSMENT RATIOS FOR THE CLASSIFICATIONS FOR PURPOSES OF PROPERTY TAX, SO AS TO PROVIDE THAT NO ADDITIONAL PROPERTY TAX IS DUE FOR ANY PRIOR PROPERTY TAX YEAR ON A PARCEL OF REAL PROPERTY BECAUSE OF AN ERRONEOUS CLASSIFICATION OF THE PARCEL WHEN THAT ERROR WAS NOT THE RESULT OF ANY ACT OR OMISSION OF THE CURRENT OWNER OF THE PARCEL.

03/09/10 House Introduced and read first time HJ-63

03/09/10 House Referred to Committee on Ways and Means HJ-63