

## Session 111 - (1995-1996)

### **S 0077 General Bill, By McConnell, Elliott, Giese and M.T. Rose**

A Bill to amend Section 12-43-230, Code of Laws of South Carolina, 1976, relating to the treatment of agricultural real property, mobile homes, and improvements to leased real property for purposes of property taxation, so as to provide that mobile homes assessed for property tax purposes at four or six percent must be valued in a manner that includes an element for depreciation and to provide that the Department of Revenue and Taxation shall prescribe guidelines for use by county assessors in determining an annual depreciation allowance and a residual value below which depreciation is not allowed.

**10/03/94 Senate Prefiled**

**10/03/94 Senate Referred to Committee on Finance**

**01/10/95 Senate Introduced and read first time SJ-32**

**01/10/95 Senate Referred to Committee on Finance SJ-32**