**South Carolina General Assembly**

119th Session, 2011-2012

**S. 1176**

**STATUS INFORMATION**

General Bill

Sponsors: Senators Courson, Land and Ford

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Companion/Similar bill(s): 4816

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Introduced in the House on April 26, 2012

Last Amended on May 30, 2012

Currently residing in the Senate

Summary: Department of Revenue

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

2/2/2012 Senate Introduced and read first time ([Senate Journal‑page 4](file:///h:\sj%20archive\2012\02-02-12.docx))

2/2/2012 Senate Referred to Committee on **Finance** ([Senate Journal‑page 4](file:///h:\sj%20archive\2012\02-02-12.docx))

4/11/2012 Senate Committee report: Favorable with amendment **Finance** ([Senate Journal‑page 10](file:///h:\sj%20archive\2012\04-11-12.docx))

4/24/2012 Senate Committee Amendment Adopted ([Senate Journal‑page 24](file:///h:\sj%20archive\2012\04-24-12.docx))

4/24/2012 Senate Amended ([Senate Journal‑page 24](file:///h:\sj%20archive\2012\04-24-12.docx))

4/24/2012 Senate Read second time ([Senate Journal‑page 24](file:///h:\sj%20archive\2012\04-24-12.docx))

4/24/2012 Senate Roll call Ayes‑41 Nays‑0 ([Senate Journal‑page 24](file:///h:\sj%20archive\2012\04-24-12.docx))

4/25/2012 Scrivener's error corrected

4/25/2012 Senate Read third time and returned to House with amendments ([Senate Journal‑page 23](file:///h:\sj%20archive\2012\04-25-12.docx))

4/26/2012 House Introduced and read first time ([House Journal‑page 14](file:///h:\hj%20archive\2012\04-26-12.docx))

4/26/2012 House Referred to Committee on **Ways and Means** ([House Journal‑page 14](file:///h:\hj%20archive\2012\04-26-12.docx))

5/24/2012 House Committee report: Favorable **Ways and Means** ([House Journal‑page 104](file:///h:\hj%20archive\2012\05-24-12.docx))

5/30/2012 House Amended ([House Journal‑page 100](file:///h:\hj%20archive\2012\05-30-12.docx))

5/30/2012 House Read second time ([House Journal‑page 100](file:///h:\hj%20archive\2012\05-30-12.docx))

5/30/2012 House Roll call Yeas‑96 Nays‑0 ([House Journal‑page 112](file:///h:\hj%20archive\2012\05-30-12.docx))

5/31/2012 House Read third time and returned to Senate with amendments ([House Journal‑page 24](file:///h:\hj%20archive\2012\05-31-12.docx))

**VERSIONS OF THIS BILL**

[2/2/2012](file:///p:\pprever\2011-12\1176_20120202.docx)

[4/11/2012](file:///p:\pprever\2011-12\1176_20120411.docx)

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[5/30/2012](file:///p:\pprever\2011-12\1176_20120530.docx)

~~Indicates Matter Stricken~~

Indicates New Matter

AMENDED

May 30, 2012

**S. 1176**

Introduced by Senators Courson, Land and Ford

S. Printed 5/30/12--H.

Read the first time April 26, 2012.

**A** **BILL**

TO AMEND SECTION 12-4-520, RELATING TO COUNTY TAX OFFICIALS, TO REDUCE THE OBLIGATION THAT THE DEPARTMENT OF REVENUE SHALL ANNUALLY EXAMINE RECORDS OF ASSESSORS, AUDITORS, TREASURERS, AND TAX COLLECTORS TO A PERMISSIVE AUTHORITY TO ANNUALLY EXAMINE THESE RECORDS; TO AMEND SECTION 12-4-530, RELATING TO INVESTIGATION AND PROSECUTION OF VIOLATIONS, TO REDUCE THE OBLIGATION THAT THE DEPARTMENT SHALL INITIATE COMPLAINTS, INVESTIGATIONS, AND PROSECUTIONS OF VIOLATIONS TO A PERMISSIVE AUTHORITY; TO AMEND SECTION 12-37-30, RELATING TO THE ASSESSMENT OF MULTIPLE TAXES TO BE LEVIED ON THE SAME ASSESSMENT, TO CHANGE THE DESIGNATION OF STATE TAXES TO COUNTY TAXES; TO AMEND SECTION 21-37-266, RELATING TO THE HOMESTEAD EXEMPTION FOR DWELLINGS HELD IN TRUST, TO REQUIRE A COPY OF THE TRUST AGREEMENT BE PROVIDED; TO AMEND SECTION 12-37-290, RELATING TO THE GENERAL HOMESTEAD EXEMPTION, TO CHANGE THE HOMESTEAD EXEMPTION FROM PROPERTY TAXES FROM THE FIRST TEN THOUSAND DOLLARS TO THE FIRST FIFTY THOUSAND DOLLARS OF THE VALUE OF THE PRIMARY RESIDENCE OF A HOMEOWNER WHO IS SIXTY-FIVE YEARS OF AGE OR OLDER TO CONFORM WITH OTHER SECTIONS OF THE CODE, AND TO TRANSFER FROM THE COMPTROLLER GENERAL TO THE DEPARTMENT OF REVENUE THE AUTHORITY TO PROMULGATE RULES AND FORMS, AND THE OBLIGATION TO REIMBURSE THE STATE AGENCY OF VOCATIONAL REHABILITATION FOR EXPENSES INCURRED IN EVALUATING DISABILITY UNDER THE REQUIREMENTS OF THIS SECTION; TO AMEND SECTION 12-37-450, RELATING TO THE BUSINESS INVENTORY TAX EXEMPTION, TO REMOVE THE REQUIREMENT THAT THE AMOUNT OF REIMBURSEMENT ATTRIBUTED TO DEBT SERVICE BE REDISTRIBUTED TO OTHER SEPARATE MILLAGES ONCE THE DEBT IS PAID, TO REQUIRE THE REIMBURSEMENT BE REDISTRIBUTED PROPORTIONATELY TO THE SEPARATE MILLAGES LEVIED BY THE POLITICAL SUBDIVISIONS, TO STRIKE THE REQUIREMENT THAT THE REDISTRIBUTION BE ATTRIBUTED TO THE MILLAGE RATES IN THE YEAR 1987, AND TO REQUIRE THE ATTRIBUTION OF THE CURRENT TAX YEAR MILLAGE RATES; TO AMEND SECTION 12-37-710, RELATING TO THE RETURN AND ASSESSMENT OF PERSONAL PROPERTY, TO STRIKE “OF FULL AGE AND OF SOUND MIND” AS A QUALIFIER FOR EVERY PERSON WHO MUST LIST PERSONAL PROPERTY FOR TAXATION; TO AMEND SECTION 12-37-715, RELATING TO THE FREQUENCY OF AD VALOREM TAXATION ON PERSONAL PROPERTY, TO ALLOW NEWLY ACQUIRED VEHICLES TO BE TAXED MORE THAN ONCE IN A TAX YEAR; TO AMEND SECTION 12-37-760, RELATING TO STATEMENTS OF PERSONAL PROPERTY FOR TAXATION WHERE A PERSON REFUSES OR NEGLECTS TO DELIVER A STATEMENT OF PERSONAL PROPERTY, TO ELIMINATE THE OBLIGATION AND TO ALLOW THE PERMISSIVE AUTHORITY FOR THE COUNTY AUDITOR TO ASCERTAIN AND RETURN A LIST OF THAT PERSON’S PERSONAL PROPERTY AND TO ALLOW THAT HE MAY DENOTE REASONS FOR THE REFUSAL; TO REPEAL SECTION 12-37-850, RELATING TO THE REMOVAL OF THE JURISDICTION OF THE COURTS TO HEAR MATTERS ORIGINATED FROM THE TAXPAYER CONCERNING ALLEGATIONS OF FALSE RETURNS, TAX EVASION, OR FRAUD; TO AMEND SECTION 12-37-890, RELATING TO PERSONAL PROPERTY RETURNS FOR TAXATION PURPOSES, TO STRIKE LANGUAGE LISTING ANIMALS AND VEHICLES AND REPLACE WITH DESIGNATION OF PROPERTY USED IN ANY BUSINESS TO BE RETURNED TO THE COUNTY IN WHICH IT IS SITUATED FOR TAXATION PURPOSES, AND TO REMOVE THE REQUIREMENT THAT ALL BANKERS’ CAPITAL OR PERSONAL ASSETS RELATED TO THE BANKING BUSINESS BE RETURNED TO THE COUNTY WHERE THE BANKING HOUSE IS LOCATED FOR TAXATION PURPOSES; TO AMEND SECTION 12-37-900, RELATING TO PERSONAL PROPERTY TAX RETURNS, TO STRIKE THE DESIGNATED DATES OF THE REQUIRED ANNUAL RETURNS OF PERSONAL AND REAL PROPERTY TO THE COUNTY AUDITOR AND TO STRIKE THE AUTHORITY OF THE COUNTY LEGISLATIVE DELEGATION TO WAIVE THE PENALTIES OF FAILURE TO MAKE THIS STATEMENT; TO AMEND SECTION 12-37-940, RELATING TO VALUATION OF ARTICLES OF PERSONAL PROPERTY, TO STRIKE THE REQUIREMENT THAT MONEY AND BANK BILLS BE VALUED AT PAR VALUE AND THAT CREDITS BE VALUED AT THE FACE VALUE OF THE CONTRACT UNLESS THE PRINCIPAL BE PAYABLE AT A FUTURE TIME WITHOUT INTEREST AND CONTRACTS FOR THE DELIVERY OF SPECIFIC ARTICLES BE VALUED AT THE USUAL SELLING PRICE OF SUCH ITEMS; TO AMEND SECTION 12-37-970, RELATING TO THE ASSESSMENT AND RETURN OF MERCHANTS’ INVENTORIES, TO REMOVE MERCHANTS’ INVENTORIES FROM THE REQUIRED ASSESSMENT OF PERSONAL PROPERTY FOR TAXATION PURPOSES; TO AMEND SECTION 12-37-2420, RELATING TO PROPERTY TAX RETURNS FOR AIRLINE COMPANIES, TO CHANGE THE DATE OF FILING FROM APRIL FIFTEENTH TO APRIL THIRTIETH, AND TO STRIKE LANGUAGE DESIGNATING THE FILING DEADLINES FOR AIRLINES IN YEAR 1976; TO AMEND SECTION 12-37-2610, RELATING TO TAX YEAR OF MOTOR VEHICLES, TO REMOVE REFERENCES TO VEHICLE LICENSE AND REPLACE WITH VEHICLE REGISTRATIONS, TO REMOVE REFERENCES AND PROCEDURES FOR TWO-YEAR VEHICLE LICENSES, TO PROVIDE AN EXCEPTION FOR TRANSFER OF THE LICENSE FROM ONE VEHICLE TO ANOTHER, AND TO PROVIDE THAT NOTICES OF SALES BY DEALERS MUST BE MADE TO THE DEPARTMENT OF MOTOR VEHICLES RATHER THAN THE DEPARTMENT OF REVENUE; TO AMEND SECTION 12-37-2630, RELATING TO MOTOR VEHICLE TAXES, TO REQUIRE THAT AN OWNER OF A VEHICLE SHALL MAKE A PROPERTY TAX RETURN TO THE AUDITOR WITHIN FORTY-FIVE DAYS OF THE VEHICLE BECOMING TAXABLE IN A COUNTY; TO AMEND SECTION 12-37-2660, RELATING TO MOTOR VEHICLE LICENSE REGISTRATIONS, TO REDUCE THE TIME THE DEPARTMENT OF MOTOR VEHICLES MUST PROVIDE A LIST OF LICENSE REGISTRATION APPLICATIONS TO THE COUNTY AUDITOR FROM NINETY TO SIXTY DAYS AND TO UPDATE THE REQUIRED FORM OF THE LISTINGS; TO AMEND SECTION 12-37-2725, RELATING TO THE TRANSFER OF THE TITLE OF A VEHICLE TO ANOTHER STATE, TO CHANGE THE LOCATION OF THE RETURN OF THE LICENSE PLATE AND VEHICLE REGISTRATION FROM THE COUNTY AUDITOR TO THE DEPARTMENT OF MOTOR VEHICLES, AND TO DELINEATE THE PROCESS FOR OBTAINING A TAX REFUND FOR THE PORTION OF THE TAX YEAR REMAINING; TO REPEAL SECTION 12-37-2735, RELATING TO THE ESTABLISHMENT OF THE PERSONAL PROPERTY TAX RELIEF FUND; TO AMEND SECTION 12-39-10, RELATING TO THE APPOINTMENT OF THE COUNTY AUDITOR, TO ELIMINATE THE FOUR YEAR TERM OF THE AUDITOR AND TO REQUIRE HIM TO TAKE THE OATH OF OFFICE BEFORE ENTERING INTO OFFICE; TO AMEND SECTION 12-39-40, RELATING TO APPOINTMENT OF A DEPUTY AUDITOR, TO REQUIRE THE APPOINTMENT TO BE FILED WITH THE STATE TREASURER INSTEAD OF THE COMPTROLLER GENERAL; TO AMEND SECTION 12-39-60, RELATING TO THE COUNTY AUDITOR, TO CHANGE THE DEADLINE FOR RECEIVING TAX RETURNS FROM APRIL FIFTEENTH TO APRIL THIRTIETH AND TO REDUCE THE REQUIREMENT OF PUBLIC NOTICE FOR A LOCATION TO RECEIVE RETURNS TO A PERMISSIVE AUTHORITY FOR THE PROVIDING OF THIS NOTICE; TO AMEND SECTION 12-39-120, RELATING TO THE POWER OF THE COUNTY AUDITOR TO ENTER INTO BUILDINGS THAT ARE NOT DWELLINGS TO DETERMINE VALUE, TO CHANGE THE DETERMINATION FROM THE VALUE OF ANY BUILDING TO THE VALUE OF ANY TAXABLE PERSONAL PROPERTY; TO AMEND SECTION 12-39-160, RELATING TO SPECIAL LEVIES, TO CHANGE THE REQUIREMENT THAT THE COUNTY AUDITOR REPORT THE AMOUNT OF PROPERTIES SUBJECT TO SPECIAL LEVIES TO THE COUNTY SUPERINTENDENT, BOARDS OF EDUCATION, AND BOARDS OF TRUSTEES, TO A PERMISSIVE AUTHORITY TO PROVIDE THE INFORMATION; TO AMEND SECTION 12-39-190, RELATING TO THE REPORTING OF REAL AND PERSONAL PROPERTY TAXES, TO ELIMINATE THE REQUIREMENT THAT THE REPORTING BE IN A NUMBER OF COLUMNS SPECIFIED BY THE DEPARTMENT OF REVENUE; TO AMEND SECTION 12-39-200, RELATING TO FORMS THE DEPARTMENT OF REVENUE MAY PRESCRIBE, TO ALLOW THE DEPARTMENT TO DETERMINE THE TYPES OF ACCEPTABLE FORMAT REQUIRED; TO AMEND SECTION 12-39-220, RELATING TO OMISSION OF NEW PROPERTY FROM THE COUNTY DUPLICATE, TO REQUIRE THE COUNTY AUDITOR TO IMMEDIATELY NOTIFY THE COUNTY ASSESSOR, TO ELIMINATE THE SPECIFICATION OF A TWENTY PERCENT PENALTY FOR UNPAID TAXES TO REPLACE WITH ALL APPLICABLE PENALTIES, AND TO ELIMINATE DUPLICATE LANGUAGE IN THE CODE; TO AMEND SECTION 12-39-260, RELATING TO THE COUNTY AUDITOR’S RECORDS, TO REDUCE THE REQUIREMENT THAT AUDITORS KEEP RECORDS OF ALL SALES OR CONVEYANCES OF REAL PROPERTY TO A PERMISSIVE AUTHORITY TO KEEP THESE RECORDS; TO AMEND SECTION 12-39-270, RELATING TO THE COUNTY AUDITOR’S ABATEMENT BOOK, TO REMOVE THE PROVISION THAT REQUIRES THE ABATEMENT ALLOWED IN ANNUAL SETTLEMENTS BETWEEN THE AUDITOR AND THE TREASURER TO BE ACCORDING TO THE RECORD IN THE ABATEMENT BOOK; TO AMEND SECTION 12-43-220, RELATING TO COUNTY EQUALIZATION AND REASSESSMENT, TO REQUIRE THAT IN ORDER TO PROVE ELIGIBILITY FOR THE FOUR PERCENT HOME ASSESSMENT RATIO, THE OWNER-OCCUPANT MUST PROVIDE PROOF THAT ALL MOTOR VEHICLES REGISTERED IN HIS NAME WERE REGISTERED AT THAT SAME ADDRESS; TO AMEND SECTION 12-45-10, RELATING TO THE APPOINTMENT OF COUNTY TREASURERS, TO CHANGE THE OBLIGATION OF THE GOVERNOR TO APPOINT COUNTY TREASURERS TO MAKE IT A PERMISSIVE AUTHORITY TO DO SO; TO AMEND SECTION 12-45-35, RELATING TO THE APPOINTMENT OF DEPUTY COUNTY TREASURERS, TO CHANGE THE REQUIREMENT OF THE FILING OF THE APPOINTMENT WITH THE DEPARTMENT OF REVENUE TO THE FILING WITH THE STATE TREASURER; TO AMEND SECTION 12-45-40, RELATING TO THE PUBLICATION AND NOTICE OF CERTAIN TAX RATES, TO CHANGE THE OBLIGATION TO PUBLISH IN ONE NEWSPAPER TO REQUIRE PUBLICATION IN EITHER THE PRINT MEDIA OR ELECTRONICALLY, OR BOTH, AND TO REMOVE THE REQUIREMENT THAT THE PUBLICATION STATE THE RATE PERCENT OF THE STATE LEVY; TO AMEND SECTION 12-45-70, RELATING TO COLLECTION OF TAXES, TO CHANGE THE REQUIREMENT THAT THE OFFICIAL CHARGED WITH COLLECTING TAXES SHALL SEND A LIST OF TAXES PAID TO THE DEPARTMENT OF MOTOR VEHICLES INSTEAD OF THE DEPARTMENT OF PUBLIC SAFETY AND THAT THE DEPARTMENT OF MOTOR VEHICLES MAY ACCEPT THIS CERTIFICATION INSTEAD OF A TAX RECEIPT; TO AMEND SECTION 12-45-90, RELATING TO THE FORMS OF PAYMENT FOR TAXES, TO STRIKE FROM THE ACCEPTABLE FORMS OF PAYMENT, JURY CERTIFICATES, CIRCUIT COURT WITNESS PER DIEMS, AND COUNTY CLAIMS; TO AMEND SECTION 12-45-120, RELATING TO DELINQUENT TAXATION, TO REPLACE THE DESIGNATION OF CHATTEL TAX WITH THE TERM PERSONAL TAX; TO AMEND SECTION 12-45-180, RELATING TO THE COLLECTION OF DELINQUENT TAXES, TO ADD THE OFFICE AUTHORIZED TO COLLECT DELINQUENT TAXES AS AN OFFICE AUTHORIZED TO WAIVE PENALTIES IN CASES OF IMPROPER MAILING OR ERROR; TO AMEND SECTION 12-45-185, RELATING TO THE WAIVER OF PENALTIES FOR DELINQUENT TAXES, TO ALLOW THE COUNTY TREASURER TO NOTIFY THE COUNTY AUDITOR OF SUCH WAIVERS; TO AMEND SECTION 12-45-260, RELATING TO THE MONTHLY FINANCIAL REPORT OF COUNTY TREASURER TO THE COUNTY SUPERVISOR, TO ELIMINATE THE REQUIREMENT THAT THE TREASURER MUST REPORT TO THE COUNTY SUPERVISOR ON THE FIFTEENTH OF EACH MONTH AND TO ALLOW THE TREASURER TO REPORT MONTHLY; TO AMEND SECTION 12-45-300, RELATING TO THE AUDITOR’S LIST OF DELINQUENT TAXES, TO STRIKE THE REQUIREMENT THAT THE AUDITOR MUST MAKE MARGINAL NOTATIONS AS TO THE REASONS THE TAXES WERE NOT COLLECTABLE, AND TO ELIMINATE THE REQUIREMENT THAT THE TREASURER MUST SIGN AND SWEAR TO THE LIST BEFORE THE AUDITOR; TO AMEND SECTION 12-45-420, RELATING TO THE WAIVER OF PENALTIES DUE TO ERRORS BY THE COUNTY BY A COMMITTEE MADE UP OF THE COUNTY AUDITOR, TREASURER, AND ASSESSOR, TO REQUIRE THAT THE WAIVER MUST BE BY MAJORITY VOTE OF THE COMMITTEE; TO AMEND SECTION 12-49-10, RELATING TO LIENS AND SUITS FOR THE COLLECTION OF TAXES, TO CHANGE THE DESIGNATION OF DEBTS PAYABLE TO THE STATE TO DEBTS PAYABLE TO THE COUNTY; TO AMEND SECTION 12-49-20, RELATING TO LIENS IN THE COLLECTION OF DELINQUENT TAXES, TO MOVE THE AUTHORITY OF THE COUNTY SHERIFF TO COLLECT DELINQUENT TAXES TO THE COUNTY TAX COLLECTOR; TO AMEND SECTION 12-49-85, RELATING TO UNCOLLECTABLE PROPERTY TAX FOR DERELICT MOBILE HOMES, TO CHANGE THE AUTHORITY FROM THE COUNTY AUDITOR TO THE COUNTY ASSESSOR TO DETERMINE THE REMOVAL AND DISPOSAL OF A MOBILE HOME AND TO INCLUDE THE REQUIREMENT THAT THE ASSESSOR REMOVE THE DERELICT HOME FROM HIS RECORDS AND THE AUDITOR TO REMOVE THE DERELICT HOME FROM THE DUPLICATE LIST; TO AMEND SECTION 12-49-910, RELATING TO THE SEIZURE OF PROPERTY SUBJECT TO A TAX LIEN BY THE SHERIFF OR COUNTY TAX COLLECTOR, TO REMOVE THE AUTHORITY OF THE SHERIFF TO LEVY AND SEIZE PROPERTY OF A DEFAULTING TAXPAYER; TO AMEND SECTION 12-49-920, RELATING TO THE SEIZURE OF PROPERTY FOR TAX DEFAULT BY THE COUNTY SHERIFF OR THE COUNTY TAX COLLECTOR, TO REMOVE THE AUTHORITY OF THE SHERIFF TO POSSESS THE SEIZED PROPERTY; TO AMEND SECTION 12-49-930, RELATING TO THE REMOVAL OR DESTRUCTION OF PERSONAL PROPERTY SUBJECT TO A TAX LIEN, TO REMOVE THE REFERENCE TO THE COUNTY SHERIFF; TO AMEND SECTION 12-49-940, RELATING TO THE DISPOSAL OF PERSONAL PROPERTY SEIZED DUE TO A TAX LIEN BY THE COUNTY SHERIFF OR TAX COLLECTOR, TO REMOVE THE AUTHORITY OF THE COUNTY SHERIFF TO ADVERTIZE FOR THE SALE OF THE PROPERTY; TO AMEND SECTION 12-49-950, RELATING TO BIDDING ON PERSONAL PROPERTY SUBJECT TO A TAX LIEN BY THE FORFEITED LAND COMMISSION, TO ALLOW BIDS TO BE MADE ON BEHALF OF THE FORFEITED LAND COMMISSION; TO AMEND SECTION 12-49-960, RELATING TO THE SALE OF PROPERTY SUBJECT TO A TAX SALE, TO REMOVE THE AUTHORITY OF THE COUNTY SHERIFF; TO AMEND SECTION 12-49-1110, RELATING TO THE RIGHTS OF REAL PROPERTY MORTGAGES, TO CHANGE THE DEFINITION OF “TAX TITLE” FROM “A DEED FOR REAL PROPERTY AND A BILL OF SALE FOR PERSONAL PROPERTY” TO “A DEED FOR REAL PROPERTY OR A BILL OF SALE FOR PERSONAL PROPERTY”; TO AMEND SECTION 12-49-1150, RELATING TO THE NOTICE TO MORTGAGEE OF A TAX SALE, TO INCLUDE IN THE INFORMATION PROVIDED THE TAX MAP NUMBER OF THE PROPERTY; TO AMEND SECTION 12-49-1220, RELATING TO THE PROCEDURES FOR PROVIDING NOTICE OF TAX SALE OF MOBILE OR MANUFACTURED HOMES, TO SPECIFY THE FORMS OF LIENHOLDERS PROVIDED TO TAX COLLECTORS FOR NOTICE TO BE THOSE PROVIDED BY THE DEPARTMENT RESPONSIBLE FOR THE REGISTRATION OF MANUFACTURED HOMES; TO AMEND SECTION 12-49-1270, RELATING TO THE RIGHTS OF THE LIENHOLDER IN A TAX SALE AND THE RIGHTS AND REMEDIES THAT ARE NOT AFFECTED BY COMPLIANCE OF THE INFORMATION PROVISIONS, TO CHANGE THE INFORMATION PROVIDED TO THE AUDITOR TO THE ASSESSOR; TO AMEND SECTION 12-51-40, RELATING TO PROPERTY TAXES AND THE TREATMENT OF MOBILE HOMES AS PERSONAL PROPERTY, TO REMOVE THE REQUIREMENT OF WRITTEN NOTICE OF THE HOMES ANNEXATION TO THE LAND BY THE HOMEOWNER TO THE AUDITOR TO REQUIRE COMPLIANCE WITH DE-TITLING PROVISIONS OF THE MANUFACTURED HOUSING LAW AND TO ALLOW A COUNTY TO CONTRACT IN THE COLLECTION OF DELINQUENT TAXES; TO AMEND SECTION 12-51-55, RELATING TO THE BID ON PROPERTY SOLD FOR AD VALOREM TAXES, TO REMOVE THE PROVISIONS FOR THE APPLICATIONS OF THE FUNDS FOR WHEN THE PROPERTY IS NOT REDEEMED; TO AMEND SECTION 12-51-80, RELATING TO THE SETTLEMENT BY THE TREASURER, TO INCREASE THE TIME OF SETTLEMENT TO THE POLITICAL SUBDIVISIONS FROM THIRTY DAYS TO FORTY-FIVE DAYS AFTER THE TAX SALE; TO REPEAL SECTION 12-59-30, RELATING TO THE SUFFICIENCY OF DEEDS OF LANDS FORFEITED TO THE STATE COMMISSIONS IN YEAR 1939; TO AMEND SECTION 12-59-40, RELATING TO FORFEITED LAND COMMISSIONS, TO INCLUDE LANDS FORFEITED TO COUNTY TAX COLLECTORS IN LANDS AUTHORIZED FOR SALE AND TO REMOVE THE STATE AS HOLDER OF PROPERTY HELD AND SOLD BY THE FORFEITED LAND COMMISSION; TO AMEND SECTION 12-59-50, RELATING TO THE FORFEITED LAND COMMISSION, TO REMOVE THE REFERENCE TO DELINQUENT STATE TAXES SUBJECT TO THESE PROVISIONS; TO AMEND SECTION 12-59-70, RELATING TO FORFEITED LAND COMMISSION SALES, TO REMOVE REFERENCE TO THE SHERIFF SUBMITTING TITLE TO THE COMMISSION AND TO REFERENCE THE COUNTY TAX COLLECTOR SUBMITTING TITLE TO THE COMMISSION; TO AMEND SECTION 12-59-80, RELATING TO THE FORFEITED LAND COMMISSION, TO DESIGNATE THE PROCEDURE FOR ACCEPTING BIDS FOR THE SALE OF FORFEITED PROPERTY; TO AMEND SECTION 12-59-90, RELATING TO FORFEITED LANDS TAX SALES, TO REMOVE THE AUTHORITY OF THE COUNTY SHERIFF TO EXECUTE DEEDS AND CONVEYANCES FOR FORFEITED LANDS AND TO AUTHORIZE THE COUNTY TAX COLLECTOR TO EXECUTE THE DEEDS AND CONVEYANCES; TO AMEND SECTION 12-59-100, RELATING TO THE TURNING OVER OF PROCEEDS OF A DELINQUENT TAX SALE BY THE FORFEITED LANDS COMMISSION TO THE COUNTY TREASURER AND THE TREASURER TO DEPOSIT THESE FUNDS INTO THE COUNTY GENERAL FUND, TO DELETE THE PROVISION THAT THE TREASURER DO SO AT THE CLOSE OF THE FISCAL YEAR AND TO STRIKE REFERENCES TO THE STATE INTERESTS IN THESE PROCEEDS; TO REPEAL SECTION 12-59-110, RELATING TO FEES AND COSTS OF THE SHERIFF FOR SERVICES PROVIDED TO THE FORFEITED LANDS COMMISSION IN REGARD TO DELINQUENT TAX SEIZURES; TO AMEND SECTION 12-59-120, RELATING TO THE FORFEITED LANDS COMMISSION, TO REPLACE REFERENCE TO THE COUNTY SHERIFFS WITH THE COUNTY TAX COLLECTOR REGARDING THE ALLOWING OF AGENTS OF THE COMMISSION ACCESS TO EXECUTIONS ISSUED FOR THE COLLECTION OF TAXES; AND TO AMEND SECTION 12-60-1760, RELATING TO PROPERTY TAX PROTESTS, TO REPLACE THE COUNTY AUDITOR WITH THE COUNTY IN REGARD TO WHO IS OBLIGATED TO RATABLY APPORTION FEES, EXPENSES, DAMAGES, AND COSTS RESULTING IN DEFENDING A COURT ACTION, AND TO REPLACE THE COUNTY AUDITOR OR TREASURER WITH THE COUNTY AS TO WHO MAY CAUSE A MUNICIPALITY TO BE MADE A PARTY TO ANY ACTION INVOLVING A MUNICIPAL LEVY.

Amend Title To Conform

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 12‑4‑520(4) of the 1976 Code is amended to read:

“(4) as often as annually, ~~shall~~ may examine the books, papers, and accounts of assessors, auditors, treasurers, and tax collectors, to protect the interests of the State, counties, and other political subdivisions and to render these officers aid or instruction. The department does not have jurisdiction over personnel or equipment purchases of political subdivisions;”

SECTION 2. Section 12‑4‑530 of the 1976 Code is amended to read:

“Section 12‑4‑530. The department ~~shall~~ may:

(1) examine cases in which the laws of this State relating to the valuation, assessment, or taxation of property is complained of, or discovered to have been evaded or violated in any manner;

(2) require the Attorney General or circuit solicitor to assist in the commencement and prosecutions of actions and proceedings for penalties, forfeitures, removals, and punishment for violation of the laws of this State in respect to the assessment and taxation of property;

(3) direct proceedings, actions, and prosecutions to be instituted to enforce the laws relating to penalties, liabilities, and punishment of public officers and officers and agents of corporations for failure or neglect to comply with the provisions of the laws of this State governing the assessment and taxation of property and the rules of the department; and

(4) cause complaints to be made against assessors, county boards of tax appeal, or other assessing and taxing officers to the proper authority for their removal from office for official misconduct or neglect of duty.”

SECTION 3. Section 12‑37‑30 of the 1976 Code is amended to read:

“Section 12‑37‑30. Taxes for township, school, municipal and all other purposes provided for or allowed by law shall be levied on the same assessment, which shall be make for ~~State~~ county taxes.”

SECTION 4. Section 12‑37‑266(A) of the 1976 Code is amended to read:

“(A) If a trustee holds legal title to a dwelling that is the legal residence of a beneficiary sixty‑five years of age or older, or totally and permanently disabled, or blind, and the beneficiary uses the dwelling, the dwelling is exempt from property taxation in the amount and manner as dwellings are exempt pursuant to Section 12‑37‑250, if the beneficiary meets the other conditions required for the exemption. A copy of the trust agreement must be provided to certify this exemption. The trustee may apply in person or by mail to the county auditor for the exemption on a form approved by the department. Further application is not necessary while the property for which the initial application was made continues to meet the eligibility requirements. The trustee shall notify the county auditor of a change in classification within six months of the change. If the trustee fails to notify the county auditor within six months, a penalty must be imposed equal to one hundred percent of the tax paid, plus interest on that amount at the rate of one‑half of one percent a month. In no case may the penalty be less than thirty dollars or more than the current year’s taxes. This penalty and any interest are considered ad valorem taxes due on the property for purposes of collection and enforcement.”

SECTION 5. Section 12‑37‑290 of the 1976 Code is amended to read:

“Section 12‑37‑290. The first ~~ten~~ fifty thousand dollars of the fair market value of the dwelling place of persons shall be exempt from county, school and special assessment real estate property taxes when such persons have been residents of this State for at least one year, have each reached the age of sixty‑five years on or before December thirty‑first or any person who has been classified as totally and permanently disabled by a ~~State or Federal~~ state or federal agency having the function of so classifying persons or any person who is legally blind as defined in Section 43‑25‑20, preceding the tax year in which the exemption herein is claimed and hold complete fee simple title or a life estate to the dwelling place. Any person claiming to be totally and permanently disabled, but who has not been so classified by one of such agencies, may apply to the State Agency of Vocational Rehabilitation. The agency shall make an evaluation of such person using its own standards. The exemption shall include the dwelling place when jointly owned in complete fee simple or life estate by husband and wife and either has reached sixty‑five years of age, or is totally and permanently disabled, on or before December thirty‑first preceding the tax year in which the exemption is claimed and either has been a resident of the State for one year. The exemption shall not, however, be granted unless such persons or their agents make written application therefor on or before May first of the tax year in which the exemption is claimed and shall also pay all real property taxes due by such persons before the date prescribed by statute for the imposition thereon of a late penalty or interest charge. The application for the exemption shall be made to the auditor of the county in which the dwelling place is located upon forms, provided by the county and approved by the ~~Comptroller General~~ department, and a failure to so apply shall constitute a waiver of the exemption for that year. The term ‘dwelling place’ as used herein shall mean the permanent home and legal residence of the applicant.

The term ‘permanently and totally disabled’ as used herein shall mean the inability to perform substantial gainful employment by reason of a medically determinable impairment, either physical or mental, which has lasted or is expected to last for a continuous period of twelve months or more or result in death.

The ~~Comptroller General~~ department shall reimburse the State Agency of Vocational Rehabilitation for the actual expenses incurred in making decisions relative to disability from funds appropriated for homestead reimbursement.

The ~~Comptroller General~~ department shall promulgate such rules and regulations as may be necessary to carry out the provisions herein.

Nothing herein shall be construed as an intent to cause the reassessment of any person’s property.

The provisions of this section shall apply to life estates created by will and also to life estates otherwise created which were in effect on or before December 31, 1971.”

SECTION 6. Section 12‑37‑450(A) of the 1976 Code is amended to read:

“(A) A county and municipality must be reimbursed for the revenue lost as a result of the business inventory tax exemption based on the 1987 tax year millage and 1987 tax year assessed value of inventories in the county and municipality. ~~If an amount of reimbursement to a political subdivision within a county is attributable to a separate millage for debt service for any purpose, the appropriate~~ The reimbursement amount must be redistributed proportionately ~~when the debt is paid~~ to the ~~other~~ separate millages levied by the political subdivision within the county for the ~~1987~~ current tax year millage. There is credited annually, as provided in Section 11‑11‑150, to the Trust Fund for Tax Relief whatever amount is necessary to reimburse fully all counties and municipalities the required amount. The department shall make remittances of this reimbursement to a county and municipality in four equal payments.”

SECTION 7. Section 12‑37‑710 of the 1976 Code is amended to read:

“Section 12‑37‑710. Every person ~~of full age and of sound mind~~ shall annually list for taxation the following personal property, to wit:

(1) ~~Al~~l all the tangible personal property in the State owned or controlled by him;

(2) ~~All~~ all the tangible property owned by him or by any other resident of this State and under his control which may be temporarily out of the State but is intended to be brought into the State;

(3) ~~All~~ all tangible personal property owned or controlled by him which may have been sent out of the State for sale and not yet sold; and

(4) ~~All~~ all the moneys, credits, investments in bonds, stocks, joint‑stock companies or otherwise, owned or controlled by him, whether in or out of this State.”

SECTION 8. Section 12‑37‑715 of the 1976 Code is amended to read:

“Section 12‑37‑715. Notwithstanding any other provision of law, no personal property may be taxed for ad valorem purposes more than once in any tax year, except as provided for by the provisions of Section 56‑3‑210.”

SECTION 9. Section 12‑37‑760 of the 1976 Code is amended to read:

“Section 12‑37‑760. If any person shall refuse or neglect to make out and deliver to the auditor a statement of personal property, as provided in this chapter, or shall refuse or neglect to make and subscribe an oath as to the truth of such statement, or any part thereof, or in case of sickness or absence of such person the auditor shall proceed to ascertain, as near as may be, and make up and return a statement of the personal property, and the value thereof, with which such person shall be charged for taxation, according to the provisions of this chapter. To enable such auditor to make up such statement, he may examine any person under oath and ascertain, from general reputation and his own knowledge of facts, the character and value of the personal property of the person thus absent or sick or refusing or neglecting to list or swear. The auditor ~~shall~~ may return the lists so made up by him endorsed ‘Refused to List,’ ‘Refused to Swear,’ ‘Absent’, or ‘Sick, as the case may be, and in his return, in tabular form, ~~shall~~ may write such words opposite the names of each of the persons so refusing or neglecting to list or swear or absent or sick.”

SECTION 10. Section 12‑37‑850 of the 1976 Code is repealed.

SECTION 11. Section 12‑37‑890 of the 1976 Code is amended to read:

“Section 12‑37‑890. All ~~horses, neat cattle, mules, asses, sheep, hogs, dogs, wagons, carts and other vehicles~~ property used in any business, furniture, and supplies used in hotels, restaurants and other houses of public resort, personal property used in or in connection with storehouses, manufactories, warehouses, or other places of business, all personal property ~~on farms~~ and merchants’ and manufacturers’ stock and capital shall be returned for taxation and taxed in the county, city, and town in which it is situated. ~~All bankers’ capital and personal assets pertaining to their banking business shall be returned for taxation and taxed in the county, city or town in which the banking house is located.~~ All shares of stock in incorporated banks located in this State shall be returned for taxation and taxed in the county, city, or town in which the bank is located. All property of deceased persons shall be returned for taxation and taxed in the county where administration may be legally granted, until distribution thereof and payment may be made to the parties entitled thereto. All other personal property shall be returned for taxation and taxed at the place where the owner thereof shall reside at the time of listing the same, if the owner ~~reside~~ resides in this State; if not, at the residence of the person having it in charge. And all real estate shall be taxed in the county, city, ward, or town where it is located. The owners of real property situate partly within and partly without any incorporated town or city shall list the part in the town or city separately from the part outside the incorporated limits thereof.”

SECTION 12. Section 12‑37‑900 of the 1976 Code, as last amended by Act 313 of 2008, is further amended to read:

“Section 12‑37‑900. Every person required by law to list property shall, annually, between the first day of January and the first day of March, make out and deliver to the ~~auditor~~ assessor of the county in which the property is by law to be returned for taxation a statement, verified by his oath, of all the real estate which has been sold or transferred since the last listing of property for which he was responsible and to whom, and of all real ~~and personal~~ property possessed by him, or under his control, on the thirty‑first day of December next preceding, either as owner, agent, parent, spouse, guardian, executor, administrator, trustee, receiver, officer, partner, factor, or holder with the value thereof, on such thirty‑first day of December, at the place of return, estimating according to the rules prescribed by law~~, except that the returns of corn, cotton, wheat, oats, rice, peas, and long forage, made on the day specified by law, shall be the amounts actually on hand in the hands of the producer thereof on the first day of August, immediately preceding the date of such return. But any county upon the written approval of a majority of the county legislative delegation, including the senator, may waive penalties for failing to make such statement or may provide that such statement shall be made every fourth year. This section shall not repeal or alter any prior law or laws applying to particular counties which allow or provide for returns of real property more frequently than every four years~~.

A manufacturer not under a fee agreement is not required to return personal property for ad valorem tax purposes if the property remains in this State at a manufacturing facility that has not been operational for one fiscal year and the personal property has not been used in operations for one fiscal year. The personal property is not required to be returned until the personal property becomes operational in a manufacturing process or until the property has not been returned for ad valorem tax purposes for four years, whichever is earlier. A manufacturer must continue to list the personal property annually and designate on the listing that the personal property is not subject to tax pursuant to this section.”

SECTION 13. Section 12‑37‑940 of the 1976 Code is amended to read:

“Section 12‑37‑940. The following articles of personal property shall be valued for taxation, as follows, to wit: ~~Money, bank bills and other bills lawfully circulating as money, at the par value thereof; credits, at the amount payable on the face of the contract, instrument or account, unless the principal be payable at a future time without interest and then at the sum payable, less the lawful interest thereon, for any term of credit not exceeding one year; contracts for the delivery of specific articles, at the usual selling price of such articles at the time of listing;~~ leasehold estates held for any definite term, at the yearly value thereof to the lessee; annuities, at the yearly value thereof to the owner at the time of listing; and leasehold estates held on perpetual lease or for a term certain renewable forever at the option of the lessee, at the full value of the land.”

SECTION 14. The first paragraph of Section 12‑37‑970 of the 1976 Code is amended to read:

“Section 12‑37‑970. The assessment for property taxation of ~~merchants’ inventories,~~ equipment, furniture and fixtures, and manufacturers’ real and tangible personal property, and the machinery, equipment, furniture, and fixtures of all other taxpayers required to file returns with the South Carolina Department of Revenue for purposes of assessment for property taxation, must be determined by the department from property tax returns submitted by the taxpayers to the department on or before the last day of the fourth month after the close of the accounting period regularly employed by the taxpayer for income tax purposes in accordance with Chapter 7 of this title. The department by regulation shall prescribe the form of return required by this section, the information to be contained in it, and the manner in which the returns must be submitted. Every taxpayer required to make return to the department of property for assessment for property taxation must make the return to the department not less than once each calendar year. Whenever by a change of accounting period, or otherwise, more than one accounting period ends within any one calendar year, the taxpayer must make one such return within the prescribed time for filing following the end of each of the accounting periods and the department shall determine the assessment from the return setting forth the greatest value.”

SECTION 15. Section 12‑37‑2420 of the 1976 Code is amended to read:

“Section 12‑37‑2420. All airline companies operating in the State shall make an annual property tax return on or before the ~~15th~~ thirtieth day of April in each year for the preceding calendar or fiscal year of their flight equipment to the department. Each type and model of flight equipment shall be separately returned, valued and apportioned as herein provided.

~~Provided, However, That the first report of airline companies shall be filed on or before October 15, 1976 and any tax due shall be paid by December 31, 1976.~~”

SECTION 16. Section 12‑37‑2610 of the 1976 Code is amended to read:

“Section 12‑37‑2610. The tax year for licensed motor vehicles begins with the last day of the month in which a ~~license~~ registration required by Section 56‑3‑110 is issued and ends on the last day of the month in which the ~~license~~ registration expires or is due to expire~~, unless the license is for a period of two years. In that case the tax year for motor vehicles for the first year of the two‑year licensing period begins with the last day of the month in which a license required by law is issued and ends on the last day of the month on the next anniversary of the issue date of the license. For the second year of the two‑year licensing period the tax year for motor vehicles begins with the last day of the month on the anniversary of the issue date of the license and ends on that last day of the month in which the license expires or is due to expire~~. No ~~license~~ registration may be issued for motor vehicles until the ad valorem tax is paid for the year for which the ~~license~~ registration is to be issued. Motor vehicles registered under the International Registration Plan may pay ad valorem property taxes on a semiannual basis. The provisions of this section do not apply to the transfer of motor vehicle registrations as specified in Section 12‑37‑2675 or to sales of motor vehicles by a licensed motor vehicle dealer ~~that do not involve the transfer of a license plate~~. Notice of the sales must be furnished to the ~~department~~ Department of Motor Vehicles by the dealer, along with other documents necessary for the registration and licensing of the vehicle concerned. The notice must be received by the ~~department~~ Department of Motor Vehicles as a prerequisite to the registration and licensing of the vehicle and must include the name and address of the purchaser, the vehicle identification number, and the year and model of the vehicle. The notice must be an original and one copy, and the copy must be provided by the department to the auditor of the county in which the vehicle is taxable. All ad valorem taxes on a vehicle are due and payable one hundred twenty days from the date of purchase. The notice and the time in which to pay the tax applies to motor vehicles that are serviced and delivered by a licensed motor vehicle dealer for the benefit of an out‑of‑state dealer.”

SECTION 17. Section 12‑37‑2630 of the 1976 Code is amended to read:

“Section 12‑37‑2630. When a motor vehicle is first taxable in a county the owner or person having control of the vehicle shall make a property tax return of it within forty‑five days, as referenced in Section 56‑3‑210, and prior to applying for a license. The return shall be made to the auditor of the county in which the owner or person having control of the motor vehicles resides. If the motor vehicle is used in a business the return shall be made to the auditor of the county in which the motor vehicle is situated, that being the county and city of principal use of the vehicle. The return shall be signed under oath and shall set forth the county, school district, special or tax district, and municipality in which the vehicle is principally used.”

SECTION 18. Section 12‑37‑2660 of the 1976 Code is amended to read:

“Section 12‑37‑2660. The Department of Motor Vehicles shall furnish to the auditor of each county a listing of license registration applications to be mailed to the owners of motor vehicles in the respective counties. The listings must be furnished to the auditor as soon as possible but not later than ~~ninety~~ sixty days before the expiration of the registration. Listings must be in the form of ~~computer tapes or printouts~~ electronic media. The Department of Motor Vehicles shall provide notice to the respective counties each month for all vehicles that are licensed the second year of the two‑year licensing period. This listing must contain an updating of the prior year’s list to denote vehicles in which the license or registration is transferred or canceled.”

SECTION 19. Section 12‑37‑2725 of the 1976 Code is amended to read:

“Section 12‑37‑2725. When the title to a licensed vehicle is transferred, or the owner of the vehicle becomes a legal resident of another state and registers the vehicle in the new state of residence, the license plate and registration certificate may be returned for cancellation. The license plate and registration certificate must be delivered to the ~~auditor of the county of the vehicle’s registration and tax payment~~ Department of Motor Vehicles. A request for cancellation must be made in writing to the auditor upon forms approved by the Department of Motor Vehicles. The auditor, upon receipt of the ~~license plate, registration certificate,~~ Form 5051 and the request for cancellation, shall order and the treasurer shall issue a credit or refund of property taxes paid by the transferor on the vehicle. The amount of the refund or credit is that proportion of the tax paid that is equal to that proportion of the complete months remaining in that tax year. The auditor, within five days thereafter, shall deliver the ~~license plate, registration certificate, and the written~~ request for cancellation to the Department of Motor Vehicles. Upon receipt, the Department of Motor Vehicles shall cancel the license plate and registration certificate and may not reissue the same.”

SECTION 20. Section 12‑37‑2735 of the 1976 Code is repealed.

SECTION 21. Section 12‑39‑10 of the 1976 Code is repealed.

SECTION 22. Section 12‑39‑40(A) of the 1976 Code is amended to read:

“(A) A county auditor may appoint an employee in his office to be his deputy. The appointment must be filed with the ~~Comptroller General~~ State Treasurer and the governing body of that county. When the appointment is filed, the deputy may act for and on behalf of the county auditor when the auditor is incapacitated by reason of a physical or mental disability or during a temporary absence.”

SECTION 23. Section 12‑39‑60 of the 1976 Code is amended to read:

“Section 12‑39‑60. The county auditor shall receive the returns and make the assessments provided for in this chapter within the time prescribed by law and for this purpose his office must be kept open to receive the returns of taxpayers from January first to April ~~fifteenth~~ thirtieth of each year, except as otherwise provided, and the returns must be received throughout the period without penalty. He shall, for the purpose of assessing taxes, attend at a convenient point in each township or tax district as many days as may be necessary and for the remainder of the time allowed by law he must be and receive returns at the county seat. He or his assistant ~~shall~~ may give thirty days’ public notice of the days upon which he will be at the several places designated.”

SECTION 24. Section 12‑39‑120 of the 1976 Code is amended to read:

“Section 12‑39‑120. For the purpose of enabling the auditor to determine the value of ~~buildings~~ any taxable personal property and other improvements, he may enter and fully examine all buildings and structures (except dwellings), of whatever kind, which are not by law expressly exempt from taxation.”

SECTION 25. Section 12‑39‑160 of the 1976 Code is amended to read:

“Section 12‑39‑160. The county auditor, when there is a special levy, ~~shall~~ may, when he has completed the tax duplicates, report to the county superintendent of education, the chairman of the county board of education, and the chairmen of the boards of trustees of the school districts, by school districts, the amount of taxable property subject to such levy.”

SECTION 26. Section 12‑39‑190 of the 1976 Code is amended to read:

“Section 12‑39‑190. The county auditor shall enter the taxes on the duplicate retained in his own office ~~in the number of columns as the department directs~~. On the duplicate for the county treasurer, he shall enter the taxes against each parcel of real and personal property on one or more lines, opposite the name of the owner or owners.”

SECTION 27. Section 12‑39‑200 of the 1976 Code is amended to read:

“Section 12‑39‑200. In all respects except as otherwise prescribed by Section 12‑39‑190, the department may prescribe ~~forms~~ the types of acceptable format for county duplicates as may seem most convenient for the public~~,~~ and county auditors ~~shall conform to those forms~~.”

SECTION 28. Section 12‑39‑220 of the 1976 Code is amended to read:

“Section 12‑39‑220. If the county ~~auditor~~ assessor shall at any time discover that any real estate or new structure, addition, or improvement duly returned and appraised for taxation, has been omitted from the duplicate, he shall immediately appraise it and notify the auditor. Upon receiving notification from the assessor, the auditor shall charge it on the duplicate with the taxes of the current year and the simple taxes of each preceding year it may have escaped taxation. And if the owner of any real estate or new structure, addition, or improvement thereon, subject to taxation, has not returned or reported it for taxation, according to the requirements of this chapter, and it has not been appraised for taxation, the ~~auditor~~ assessor shall, upon discovery thereof, appraise it and, upon ~~making return of such appraisement,~~ notification from the assessor, the auditor shall charge it upon the duplicate, with the taxes of the then current year and the taxes of each preceding year it may have escaped taxation, ~~with twenty per cent penalty~~ and all applicable penalties upon such taxes of preceding years. ~~And if any real estate shall have been omitted in any return, the auditor of the county shall appraise it immediately for taxation, file such appraisement in his office and charge it with the taxes of the current year and the simple taxes of preceding years it may have escaped taxation.~~”

SECTION 29. Section 12‑39‑260(A) of the 1976 Code is amended to read:

“(A) Each county auditor ~~shall~~ may keep a record of all sales or conveyances of real property made in the county, in which he shall enter, in columns, the names of the purchaser and seller, the quantity of land conveyed and the location and price of such land, and from such record he shall correct the county duplicates annually. For the purpose of carrying out this provision, the clerk of courts or register of deeds of each county shall have the endorsement of the county auditor on each deed of conveyance for real property that the conveyance has been entered in his office before such deed can be placed on record in the recording office, and the county auditor shall be entitled to a fee of twenty‑five cents, for his own use, for making such entry and endorsement.”

SECTION 30. Section 12‑39‑270 of the 1976 Code is amended to read:

“Section 12‑39‑270. The county auditor shall keep as a permanent record in his office a book to be known as the ‘Abatement Book’, in which the county auditor enters separately each abatement of taxes granted and allowed. The abatement book must be kept so as to show in each case, under appropriate columns, the number of the page and the number of the line of the tax duplicate on which the item abated appears, the name of the taxpayer, the amount and kind of tax charged on the duplicate and for what year, the amount abated and date of abatement, in each case. If the tax is on property, the entry must include a description of property and the reason the abatement was applied for and allowed. After the abatement papers are entered, they must be filed in the auditor’s office by consecutive numbering of each and the number on the abatement paper must be entered in the abatement book in which the paper is entered for easy reference. The abatement book must be kept by townships and summed up separately for each fiscal year, with a recapitulation showing at the end of the year the amount of state, county, school, poll, and other tax abated during the fiscal year in the whole county. ~~The abatement allowed in annual settlements between county auditor and treasurer must be according to the record in the abatement book.~~”

SECTION 31. Section 12‑43‑220(c)(2)(iv)(B) of the 1976 Code is amended to read:

“(B) copies of South Carolina motor vehicle registrations for all motor vehicles registered in the name of the owner‑occupant and registered at the same address of the four percent domicile;”

SECTION 32. Section 12‑45‑10 of the 1976 Code is repealed.

SECTION 33. Section 12‑45‑35(A) of the 1976 Code is amended to read:

“(A) A county treasurer may appoint an employee in his office to be his deputy. The appointment must be filed with the ~~department~~ State Treasurer and the governing body of that county. When the appointment is filed, the deputy may act for and on behalf of the county treasurer when the treasurer is incapacitated by reason of a physical or mental disability or during a temporary absence.”

SECTION 34. Section 12‑45‑70(C) of the 1976 Code is amended to read:

“(C) The county official charged with the collection of taxes shall send a list of the institutions collecting the taxes to the ~~Department of Public Safety~~ Department of Motor Vehicles. Each institution shall certify to the ~~Department of Public Safety~~ Department of Motor Vehicles that the taxes have been paid, and the ~~Department of Public Safety~~ Department of Motor Vehicles may accept certification instead of the tax receipt given to the taxpayer if that certification contains the information required in Section 12‑37‑2650.”

SECTION 35. Section 12‑45‑90 of the 1976 Code is amended to read:

“Section 12‑45‑90. Taxes are payable in the following kinds of funds and no other: silver coin, United States currency, United States postal money orders, and checks subject to collection. A third‑party administrator may be used for the collection of taxes through electronic media if there is no cost borne by the county. Other media of payment may be accepted as payment for taxes upon approval of the governing body, and if costs are incurred by the county in the acceptance of a payment media, approval of the county governing body must be obtained. Electronic or other media of payment are subject to collection, and in the absence of an agreement among the taxing entities to share the costs of collection of property taxes, costs must be apportioned among the taxing entities on a pro rata basis. The county governing body may impose a uniform surcharge as a condition of acceptance of a particular medium of payment, not to exceed the cost of accepting charge cards, debit cards, or electronic forms of payment including discount or merchant fees. ~~Jury certificates and per diem of witnesses in the circuit court and all county claims which have been approved and certificates issued by the governing body of the county are receivable for taxes due the county in which the services were rendered or the claims approved, not including school taxes.~~”

SECTION 36. Section 12‑45‑120 of the 1976 Code is amended to read:

“Section 12‑45‑120. If, after the return of any ~~chattel~~ personal tax by any county treasurer as delinquent, the county treasurer shall know or be informed that the person against whom it is charged resides in some other county in this State or has property or debts due him therein, he shall make out and forward to the treasurer of such other county a certified statement of the name of the person against whom such taxes are charged, the value of the property on which such taxes were levied, the amount of the taxes and penalties assessed thereon and that they are delinquent, and to the aggregate of such taxes and penalties he shall add twenty‑five per cent as collection fees. Upon the receipt of such certificate the treasurer of such other county shall collect such delinquent taxes and penalties, with the twenty‑five per cent collection fees as provided in this section, for which purpose he shall have all rights, powers and remedies conferred upon the treasurer of the county in which such taxes were assessed and be allowed the same fees for distraint and sale of property as if such taxes had been levied in his own county and, upon collection made, may retain one half of such twenty‑five per cent collection fees, and shall transmit the balance collected by him to the treasurer of the county from whom he received such certified statement by mail. But if the treasurer to whom any such statement is sent cannot collect the amount therein named, or any part thereof, he shall return such duplicate, so endorsed, with reasons for such noncollection.”

SECTION 37. Section 12‑45‑180(A) of the 1976 Code is amended to read:

“(A) When the taxes and assessments or any portion of the taxes and assessments charged against any property or person on the duplicate for the current fiscal year are not paid before the sixteenth day of January or thirty days after the mailing of tax notices, whichever occurs later, the county auditor shall add a penalty of three percent on the county duplicate and the county treasurer shall collect the penalty. If the taxes, assessments, and penalty are not paid before the second day of the next February, an additional penalty of seven percent must be added by the county auditor on the county duplicate and collected by the county treasurer. If the taxes, assessments, and penalties are not paid before the seventeenth day of the next March, an additional penalty of five percent must be added by the county auditor on the county duplicate and collected by the county treasurer. If the taxes, assessments, and penalties are not paid before the seventeenth day of March, the county treasurer shall issue his tax execution to the officer authorized and directed to collect delinquent taxes, assessments, penalties, and costs for their collection as provided in Chapter 51 of this title and they must be collected as required by that chapter. The United States postmark is the determining date for mailed payments. If the county treasurer or the office authorized and directed to collect delinquent taxes determines by proper evidence that the mailing of a tax payment was improperly postmarked, and this error results in the imposition of a penalty provided in this subsection, then the penalty imposed may be waived by the county treasurer or the office authorized and directed to collect delinquent taxes.”

SECTION 38. Section 12‑45‑185 of the 1976 Code is amended to read:

“Section 12‑45‑185. Notwithstanding the provisions of Section 12‑45‑180, the county treasurer may waive the penalties imposed pursuant to that section and notify the county auditor if necessary if the taxpayer provides clear and convincing evidence to the county treasurer that the taxpayer delivered the timely payment to the United States mail or that the taxpayer otherwise timely delivered or caused to be delivered the payment. The request for waiver must be in the form of an application in writing to the county treasurer that includes documentation sufficient for the treasurer to conclude that the taxpayer made timely payment of the taxes. Waiving penalties is within the sole discretion of the county treasurer and the treasurer’s denial of a waiver is not subject to appeal.”

SECTION 39. Section 12‑45‑260 of the 1976 Code is amended to read:

“Section 12‑45‑260. The county treasurer ~~shall, on the fifteenth day of each month,~~ may monthly report to the chief administrative officer of the county the amount of funds received for and on account of the county and the character of the funds.”

SECTION 40. Section 12‑45‑300 of the 1976 Code is amended to read:

“Section 12‑45‑300. The auditor shall take from the duplicate previously provided to the treasurer for collection a list of all taxes, assessments, and penalties the treasurer has been unable to collect, describing the property as described on the duplicate~~, and shall note on it in a marginal column the reasons assigned by the treasurer why the taxes or other charges could not be collected. This list is the delinquent list and must be signed and sworn to by the treasurer before the auditor, who shall record it in a book to be provided for the purpose~~. In making this list, the delinquencies in each taxing entity must be stated separately. After deducting the amount of taxes, assessments, and penalties returned delinquent, the treasurer shall stand charged with the remainder of the taxes, assessments, and penalties charged on the duplicate.”

SECTION 41. Section 12‑45‑420 of the 1976 Code is amended to read:

“Section 12‑45‑420. Notwithstanding another provision of law a committee composed of the county auditor, county treasurer, and county assessor may, by a majority vote, waive, dismiss, or reduce a penalty levied against real or personal property in the case of an error by the county.”

SECTION 42. Section 12‑49‑10 of the 1976 Code is amended to read:

“Section 12‑49‑10. All taxes, assessments and penalties legally assessed shall be considered and held as a debt payable to the ~~State~~ county by the person against whom they shall be charged and such taxes, assessments and penalties shall be a first lien in all cases whatsoever upon the property taxed, the lien to attach at the beginning of the fiscal year during which the tax is levied. Such taxes shall be first paid out of assets of any estate of deceased persons or held in trust as assignee or trustee or the proceeds of any property held on execution or attachment. The county treasurer may enforce such lien by execution against such property or, if it cannot be levied on, he may proceed by action at law against the person holding such property.”

SECTION 43. Section 12‑49‑20 of the 1976 Code is amended to read:

“Section 12‑49‑20. As of December thirty‑first a first lien shall attach to all real and personal property for taxes to be paid during the ensuing year, and in case such property is about to be removed from the State by bankruptcy proceedings or otherwise or is about to be taken from the jurisdiction of the county before taxes are due in the county and payable for any year, the treasurer of such county shall immediately issue his execution on such property and the ~~sheriff~~ tax collector of the county shall proceed to collect the taxes due on such property.”

SECTION 44. Section 12‑49‑85(D) of the 1976 Code is amended to read:

“(D) Upon receipt of proof satisfactory to the county ~~auditor~~ assessor that a derelict mobile home, as defined in Section 6‑1‑150, has been removed and disposed of in accordance with Section 6‑1‑150, the county auditor shall remove the derelict mobile home permanently from ~~the duplicate list~~ his records and the county auditor from the current duplicate. Upon this removal, any unpaid taxes, uniform service charges, assessments, penalties, costs of collection, and any other amounts billed on the tax notice, which are due as a result of the value of the derelict mobile home, are waived. All costs of removal and disposal are the responsibility of the owner of the derelict mobile home, and may be waived only by order of the magistrates court or if a local governing body has a program that covers removal and disposal costs.”

SECTION 45. Section 12‑49‑910 of the 1976 Code is amended to read:

“Section 12‑49‑910. The ~~sheriff or~~ tax collector may levy upon and seize the personal property of a defaulting taxpayer by serving personally upon the delinquent taxpayer and the owner of such personal property, if it has been sold or transferred subject to the tax lien, a written notice that the specific personal property of the defaulting taxpayer has been seized pursuant to the direction and provisions of the particular delinquent tax execution. A description of such personal property as entered on the return of the taxpayer shall be a sufficient description of the personal property so seized. If the delinquent taxpayer or owner of such personal property is absent from the county or cannot be found therein, then service of such notice upon the agent, tenant, servant or employee of such delinquent taxpayer or owner of such personal property or other person in the custody, possession or control of it shall be sufficient. If the delinquent taxpayer or owner of such personal property cannot be found and there is no person in the custody, possession or control of it, such service shall be made by posting such notice on the building or at the place where said personal property is located.”

SECTION 46. Section 12‑49‑920 of the 1976 Code is amended to read:

“Section 12‑49‑920. Upon such service being made, the specific personal property of the defaulting taxpayer described in such notice of levy and seizure shall be conclusively deemed and taken to be in the exclusive possession of the ~~sheriff or~~ tax collector and the sum due on the particular delinquent tax execution shall constitute a first lien upon the specific personal property described in such notice.”

SECTION 47. Section 12‑49‑930 of the 1976 Code is amended to read:

“Section 12‑49‑930. Any person who shall remove, secrete, destroy or otherwise injure such personal property or molest, disturb or interfere with the ~~sheriff’s or~~ tax collector’s possession of such personal property shall be held liable as for a conversion and be guilty of disposing of property under a lien.”

SECTION 48. Section 12‑49‑940 of the 1976 Code is amended to read:

“Section 12‑49‑940. Unless the amount due on the delinquent tax execution shall be sooner paid, the ~~sheriff or~~ tax collector shall, after having such personal property so seized under the delinquent tax execution advertised for sale for two weeks in a newspaper printed and circulated in the county, sell such personal property at public auction to the highest bidder for cash.”

SECTION 49. Section 12‑49‑950 of the 1976 Code is amended to read:

“Section 12‑49‑950. If, on the sale of such personal property, there is no bid for as much as the tax and costs then due on the delinquent tax execution, the personal property must be bid in ~~by~~ on behalf of the Forfeited Land Commission of the county for the amount equal to the amount of all unpaid property taxes, assessments, and charges billed on the property tax bill, and all costs which may be incurred by a taxing entity as a result of the tax delinquency including taxes levied for the year in which the redemption period begins. An assessment for purposes of this section includes, but is not limited to, amounts owed a special taxing district created pursuant to Section 4‑9‑30, and a district created pursuant to Chapter 19 of this title and amounts owed pursuant to Chapter 15 of Title 6.”

SECTION 50. Section 12‑49‑960 of the 1976 Code is amended to read:

“Section 12‑49‑960. Upon the payment of the purchase money for such personal property, the ~~sheriff or~~ tax collector shall deliver possession of it to the successful purchaser.”

SECTION 51. Section 12‑49‑1110(14) of the 1976 Code is amended to read:

“(14) ‘Tax title’ means a deed for real property ~~and~~ or a bill of sale for personal property.”

SECTION 52. Section 12‑49‑1150 of the 1976 Code is amended to read:

“Section 12‑49‑1150. To entitle a mortgagee to the notice required by Section 12‑49‑1120, a list of each mortgage located in the county as to which the notice is desired must be filed by the mortgagee with the tax collector of the county in which the real property covered by a mortgage lies on or before the fifteenth day of March of each year, on which must be shown the name and address of the mortgagee, the name of each mortgagor, and the book and page of the record where each mortgage listed is recorded and the tax map number.

SECTION 53. Section 12‑49‑1220(C) of the 1976 Code is amended to read:

“(C) For liens created on or after January 1, 1995, the tax collector shall provide the notice of levy and sale to the lienholders identified on the forms provided to the county ~~auditor~~ department responsible for registering manufactured housing pursuant to the licensing and moving permit procedures provided for in Chapter 17 of Title 31 or official department records if the records reflect the existence of a lienholder.”

SECTION 54. Section 12‑49‑1270(B) of the 1976 Code is amended to read:

“(B) Except as specifically provided in this article, the rights and remedies of a lienholder of a mobile or manufactured home under the terms of the security documents or as otherwise provided in this title are not affected by whether or not a lienholder provides a collateral list to the tax collector or provides information to the ~~auditor~~ assessor about where and to whom tax notices must be sent.”

SECTION 55. Section 12‑51‑40(c) and (e) of the 1976 Code is amended to read:

“(c) If the ‘certified mail’ notice has been returned, take exclusive physical possession of the property against which the taxes, assessments, penalties, and costs were assessed by posting a notice at one or more conspicuous places on the premises, in the case of real estate, reading: ‘Seized by person officially charged with the collection of delinquent taxes of (name of political subdivision) to be sold for delinquent taxes’, the posting of the notice is equivalent to levying by distress, seizing, and taking exclusive possession of it, or by taking exclusive possession of personalty. In the case of personal property, the person officially charged with the collection of delinquent taxes is not required to move the personal property from where situated at the time of seizure and further, the personal property may not be moved after seized by anyone under penalty of conversion unless delinquent taxes, assessments, penalties, and costs have been paid. Mobile homes are considered to be personal property for the purposes of this section unless the owner ~~gives written notice to the auditor of the mobile home’s annexation to the land on which it is situated~~ has de‑titled the mobile home according to Section 56‑19‑510.

(e) As an alternative, upon approval by the county governing body, a county may use the procedures provided in Chapter 56, Title 12 and Section 12‑4‑580 as the initial step in the collection of delinquent taxes on real and personal property.”

SECTION 56. Section 12‑51‑55 of the 1976 Code is amended to read:

“Section 12‑51‑55. The officer charged with the duty to sell real property and mobile or manufactured housing for nonpayment of ad valorem property taxes shall submit a bid on behalf of the Forfeited Land Commission equal to the amount of all unpaid property taxes, penalties, assessments including, but not limited to, assessments owed to a special taxing district established pursuant to Section 4‑9‑30, Chapter 19 of Title 4, or an assessment district established pursuant to Chapter 15 of Title 6, and costs including taxes levied for the year in which the redemption period begins. The Forfeited Land Commission is not required to bid on property known or reasonably suspected to be contaminated. If the contamination becomes known after the bid or while the commission holds the title, the title is voidable at the election of the commission. ~~If the property is not redeemed, the excess above the amount of taxes, penalties, assessments, charges, and costs for the year in which the property was sold must be applied first to the taxes becoming due during the redemption period.~~”

SECTION 57. Section 12‑51‑80 of the 1976 Code is amended to read:

“Section 12‑51‑80. The treasurer shall make full settlement of tax sale monies, within ~~thirty~~ forty‑five days after the sale, to the respective political subdivisions for which the taxes were levied. Proceeds of the sales in excess thereof must be retained by the treasurer as otherwise provided by law.”

SECTION 58 Section 12‑59‑30 of the 1976 Code is repealed.

SECTION 59. Section 12‑59‑40 of the 1976 Code is amended to read:

“Section 12‑59‑40. The forfeited land commissions created in this article for each of the counties of the State shall effect the sale of lands forfeited and bid in for the various forfeited land commissions of the State by the county auditors or the tax collectors of the several counties of the State in pursuance of Section 12‑51‑55. All lands deeded to the forfeited land commission of any county shall be held by it as assets of the county ~~and State~~ and sold to the best interest of the county ~~and State~~. It shall sell and dispose of such lands in such a manner and upon such terms and conditions as to it may appear to be for the best interest of its county, but the terms of sale shall not in any case provide for a longer term than ten years for the full payment of the purchase price of such property and shall be secured by a first real estate mortgage upon the property sold.”

SECTION 60. Section 12‑59‑50 of the 1976 Code is amended to read:

“Section 12‑59‑50. The owner of any property which has been sold for delinquent ~~State and~~ county taxes and which has been bid in by the forfeited land commission may sell all or any part of such property so bid in by the forfeited land commission upon securing the approval, in writing, of the forfeited land commission, if such land has not theretofore been sold by such commission and application for such approval be made to the commission by the owner within five years from the day following the expiration of the period allowed by law to owners to redeem property sold for taxes.”

SECTION 61. Section 12‑59‑70 of the 1976 Code is amended to read:

“Section 12‑59‑70. Should the title have been made by the ~~sheriff~~ tax collector to the forfeited land commission and not theretofore been sold, the forfeited land commission may, if it approve the application of the owner to sell a portion of the property so bid in as provided in this article, execute and deliver to the owner or anyone whom he may designate a deed upon payment of the amount as provided in Section 12‑59‑60.”

SECTION 62. Section 12‑59‑80 of the 1976 Code is amended to read:

“Section 12‑59‑80. The forfeited land commission may assign its bids at any time before title deed being made pursuant to sale, provided the consideration to be paid for such assignments shall not be less than the amount of taxes, penalties and costs for which the property was sold. The chairman or his designee may accept sealed bids for assignments of the Forfeited Land Commission bids for a designated time period. Assignments not made during this time may then be assigned on a first come, first served basis. A list of available Forfeited Land Commission properties is to be maintained at an assigned location as determined by the county forfeited land commission.”

SECTION 63. Section 12‑59‑90 of the 1976 Code is amended to read:

“Section 12‑59‑90. All deeds for lands sold under the authority of Section 12‑59‑40 shall be made by the forfeited land commission of the county holding title thereto or by a majority of the members thereof and all conveyances heretofore made to and by the several forfeited land commissions, or by a majority of the members thereof, are declared valid and of full force and effect and to have been made in accordance with the provisions of this section. The forfeited land commission of any county, or a majority of the members thereof, may require the ~~sheriff~~ tax collector or other officer authorized by law to execute a deed to any land which may be bid in by the county auditor to convey such land to any purchaser to whom it may be sold by such forfeited land commission, or a majority of the members thereof, after such land has been bid in by the county auditor and before it has been conveyed to the forfeited land commission, and all conveyances of real property heretofore made by the ~~sheriff~~ tax collector or other officer authorized by law to execute such conveyances pursuant to authority and direction of any forfeited land commission, or a majority of the members thereof, are declared valid and effectual to convey title according to their respective terms, notwithstanding that they may have been made by the ~~sheriff~~ tax collector or other officer pursuant to authority or direction of only a majority of the members of any such commission.”

SECTION 64. Section 12‑59‑100 of the 1976 Code is amended to read:

“Section 12‑59‑100. The proceeds of any such sales shall be turned over by such forfeited land commission to the county treasurer. And the county treasurer shall~~, at the close of his fiscal year, divide~~ deposit such funds, after deducting the expense warrants as drawn on him by the forfeited land commission of his county~~, between the county and State in proportion to their respective interests, the county’s part to be placed in~~ into the general county fund ~~and the State’s part to be turned over to the State Budget and Control Board to be applied to reduction of the State debt~~. If any tract of land is sold for less than the taxes and penalties due thereon the proceeds of such sale shall be divided between the ~~State and~~ county and taxing entities in the proportion of the amount of taxes and penalties due each of them.”

SECTION 65. Section 12‑59‑110 of the 1976 Code is repealed.

SECTION 66. Section 12‑59‑120 of the 1976 Code is amended to read:

“Section 12‑59‑120. Any agent of the forfeited land commission of the respective counties shall be allowed free access by the auditors, the treasurers and ~~sheriffs~~ tax collectors to all executions issued for the collection of taxes by the county treasurer and returned ‘nulla bona’ for any reason or ‘double entry,’ or which are not collected for any reason, to the tax books, and to all records in their respective offices relating to tax matters.”

SECTION 67. Section 12‑60‑1760 of the 1976 Code is amended to read:

“Section 12‑60‑1760. (A) The county shall pay the reasonable attorney’s fees, expenses, damages, and costs resulting from defending an action brought against a county officer for performing or attempting to perform a duty imposed on him by this title if the plaintiff prevails in the action and it affects the interest of the county. The county ~~auditor shall~~ may ratably apportion the fees, expenses, damages, and costs among all parties, except the State, interested in the revenue involved in the action.

(B) If an action involves only a municipal levy, the municipality shall pay the attorney’s fees, expenses, damages, and costs which may be awarded in the action. In such an action, ~~a~~ the county ~~auditor or treasurer~~ may cause a municipality interested in the revenue involved in an action to be made a party to the action. The Administrative Law Judge or the court in which the action is pending shall join the municipality as a party.”

SECTION 68. A. The General Assembly finds that:

(1) A real property owner should be able to appeal the value of property using the most recent information available to the official charged with determining the value of the property;

(2) Act 388 of 2006 allows a county assessor to determine the value of certain property more frequently than the quadrennial reassessment cycle alone; and

(3) With the updated information now available to a county assessor, it is the intent of the General Assembly that an appeal on the value of real property be based on December thirty‑first of the tax year under appeal.

B. Section 12‑43‑215 of the 1976 Code, as last amended by Act 138 of 2005, is further amended to read:

“Section 12‑43‑215. When owner‑occupied residential property assessed pursuant to Section 12‑43‑220(c) is valued for purposes of ad valorem taxation, the value of the land must be determined on the basis that its highest and best use is for residential purposes. When a property owner or an agent for a property owner appeals the value of a property assessment, the assessor shall consider the appeal and make any adjustments, if warranted, based on the market values of real property as ~~they existed in the year that the equalization and reassessment program was conducted and on which the assessment is based~~ of December thirty‑first of the tax year under appeal.”

C. Section 12‑60‑2510 of the 1976 Code, as last amended by Act 57 of 2007, is further amended to read:

“Section 12‑60‑2510. (A)(1) In the case of property tax assessments made by the county assessor, whenever the assessor increases the fair market value or special use value in making a property tax assessment by one thousand dollars or more, or whenever the first property tax assessment is made on the property by a county assessor, the assessor, by July first in the year in which the property tax assessment is made, or as soon after as is practical, shall send the taxpayer a property tax assessment notice. In years when real property is appraised and assessed under a countywide equalization program, substantially all property tax assessment notices must be mailed by October first of the implementation year. In these reassessment years, if substantially all of the tax assessment notices are not mailed by October first, the prior year’s property tax assessment must be the basis for all property tax assessments for the current tax year. A property tax assessment notice under this subsection must be in writing and must include:

(a) the fair market value; in a year in which an assessable transfer of interest occurs due to a conveyance, if the assessor determines that fair market value is more than the purchase price, the assessor shall state with particularity the basis for the increase in fair market value;

(b) value as limited by Article 25, Chapter 37, Title 12;

(c) the special use value, if applicable;

(d) the assessment ratio;

(e) the property tax assessment;

(f) the number of acres or lots;

(g) the location of the property;

(h) the tax map number; and

(i) the appeal procedure.

(2) The notice must be served upon the taxpayer personally or by mailing it to the taxpayer at his last known place of residence which may be determined from the most recent listing in the applicable telephone directory, the Department of Motor Vehicles’ motor vehicle registration list, county treasurer’s records, or official notice from the property taxpayer.

(3) In years when there is a notice of property tax assessment, the property taxpayer, within ninety days after the assessor mails the property tax assessment notice or within thirty days of receipt of a property tax bill, whichever is later, must give the assessor written notice of objection to one or more of the following: the fair market value, the special use value, the assessment ratio, and the property tax assessment.

(4) In years when there is no notice of property tax assessment, the property taxpayer may appeal the fair market value, the special use value, the assessment ratio, and the property tax assessment of a parcel of property at any time. The appeal must be submitted in writing to the assessor. An appeal submitted before the first penalty date applies for the property tax year for which that penalty would apply. An appeal submitted on or after the first penalty date applies for the succeeding property tax year. When a property owner or an agent for a property owner appeals the value of a property assessment under this section, the assessor shall consider the appeal and make any adjustments, if warranted, based on the market values of real property as of December thirty‑first of the tax year under appeal.

(B) The department shall prescribe a standard property tax assessment notice designed to contain the information required in subsection (A) in a manner that may be easily understood and also a property tax refund assignment contract which may be utilized in a year in which the purchaser of property files an appeal.

(C) In any year in which an assessable transfer of interest has occurred, a purchaser of the real property may appeal the fair market value, the special use value, the assessment ratio, and the property tax assessment of a parcel of property in the same manner as the seller. The assessor may require a written assignment of any property tax refund executed by the buyer and seller.”

D. 12‑37‑3140(A)(1)(c) of the 1976 Code is amended to read:

“(c) as determined on appeal, pursuant to Section 12‑40‑217, or Section 12‑60‑2510; or”

E. Subarticle 9, Article 9, Chapter 60, Title 12 of the 1976 Code is amended by adding:

“Section 12‑60‑2570. Notwithstanding any other provision of law, for any appeal or protest brought pursuant to this subarticle, the county assessor shall have the burden of proof on the fair market value, the special use value, the assessment ratio, and the property tax assessment.

Section 12‑60‑2580. Notwithstanding any other provision of law, a taxpayer may appeal a property tax assessment on an annual basis, except that a taxpayer may only appeal due to a change in value once every five years in conjunction with the county’s reassessment cycle pursuant to Section 12‑43‑217. However, if the property undergoes an assessable transfer of interest during the reassessment cycle, and the value has already been appealed in the reassessment cycle, the taxpayer may appeal the value once more during the quadrennial reassessment cycle following the assessable transfer of interest.”

F. This SECTION takes effect upon approval by the Governor and applies to property tax years beginning after 2011.

SECTION 69. This act takes effect upon approval by the Governor.

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