AMENDED

May 31, 2016

**S. 460**

Introduced by Senator Campsen

S. Printed 5/31/16--H.

Read the first time April 14, 2015.

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑43‑370 SO AS TO PROVIDE THAT A COUNTY IN THIS STATE MAY ALLOW A TAXPAYER THE OPTION TO RECEIVE CERTAIN PROPERTY TAX BILLS AND RECEIPTS IN ELECTRONIC FORM, TO REQUIRE A PARTICIPATING COUNTY TO MAINTAIN PROOF THAT AN EMAIL WAS SENT TO A TAX PAYER, AND TO REQUIRE A PARTICIPATING COUNTY TO CREATE AN APPLICATION PROCESS AND TO PUBLISH THE APPLICATION PROCESS.

Amend Title To Conform

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

SECTION 1. Article 3, Chapter 43, Title 12 of the 1976 Code is amended by adding:

“Section 12‑43‑370. (A) A county may allow a taxpayer to elect to receive his property tax bill and receipt in electronic form, and if the taxpayer makes the election, the county shall email the property tax bill and receipt each year unless the taxpayer elects to no longer obtain his bill and receipt electronically. The date the property tax bill or receipt is sent electronically is considered the date the bill or receipt is mailed. Each county may determine to which classes of property this section applies. The county shall maintain a record of the taxpayer’s election to participate and retain the date of the electronic transmission of the property tax bill or receipt as proof they were sent. This section does not apply to delinquent notices.

(B) Each county electing to utilize the provisions of this section shall create an application process to allow a taxpayer to submit his email address to the county. A county electing to utilize the provisions of this section shall advertise the application process for two weeks in a newspaper printed and circulated in the county and may publish the application process on the county’s website or on the property tax bill.”

SECTION 2. A. Article 3, Chapter 43, Title 12 of the 1976 Code is amended by adding:

“Section 12‑43‑235. (A) Notwithstanding any other provision of law, if agricultural real property being assessed pursuant to Section 12‑43‑220(d), is transferred to another person, and the new owner certifies that the use of the property will not change, then the certification is considered to be an application for the assessment pursuant to Section 12‑43‑220(d), and the property must continue to be assessed pursuant to Section 12‑43‑220(d), unless the property does not otherwise qualify.

(B) The assessor of each county shall develop a form by which a person may make a certification pursuant to subsection (A).

(C)(1) If agricultural real property is sold or is conveyed in a manner in which an attorney is required by law to close the transaction, the closing attorney must provide the new owner with the certification form developed pursuant to subsection (B), and the new owner must sign an acknowledgement declaring receipt of the certification form.

(2) If agricultural real property is transferred by a deed of distribution or through any other method of probate, before closing the estate, the probate court must provide the new personal representative with the certification form developed pursuant to subsection (B), and the new personal representative must sign an acknowledgement declaring receipt of the certification form.

(D) If the assessor does not receive a signed certification form from the new owner within sixty days of the transfer, the assessor must notify the new owner of the impending change in assessment ratio unless the new owner makes the certification pursuant to subsection (A), or otherwise applies to be assessed pursuant to Section 12‑43‑220(d). This notification must include the certification form and information regarding the manner in which a person may apply to be assessed pursuant to Section 12‑43‑220(d). If the assessor does not receive a response from the new owner within thirty days of initially notifying the new owner, the assessor must notify the new owner again in the same manner.”

B. This section takes effect upon approval by the Governor and applies to property tax years beginning after 2015.

SECTION 3. A. Section 12‑54‑122(G) of the 1976 Code is amended by adding an appropriately numbered item at the end to read:

“( ) Instead of the filing of the tax lien notice pursuant to item (1), the department may implement a system of filing and indexing liens which must be accessible to the public over the Internet or through other means as the department considers appropriate. The liens filed pursuant to this item are effective statewide from the date and time they are recorded and encumber all the taxpayer’s property and rights to property as provided in Section 12‑54‑120, regardless of the property’s location. Liens filed under item (1) continue to be effective from the date and time they were recorded. Nothing in this item may be construed so as to extend the effectiveness of the lien beyond ten years from the date of filing, as provided in Section 12‑54‑120.”

B. This section takes effect July 1, 2016.

SECTION 4. This act takes effect upon approval by the Governor.

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