**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑43‑235 SO AS TO PROVIDE THAT IF PROPERTY WAS ASSESSED AS AGRICULTURAL PROPERTY OR AS FARM MACHINERY AND EQUIPMENT IN 2016, THE PROPERTY MUST CONTINUE TO BE ASSESSED WITH THE SAME ASSESSMENT RATIO UNLESS A CHANGE OF USE OCCURS.

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 12‑43‑235. Notwithstanding any other provision of law, if in property tax year 2016 property was assessed as agricultural property pursuant to Section 12‑43‑220(d) or assessed as farm machinery and equipment pursuant to Section 12‑43‑220(b), the property must continue to be assessed with the same assessment ratio unless a change of use occurs.”

SECTION 2. This act takes effect upon approval by the Governor and first applies to property tax years beginning after 2016.

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