

**South Carolina General Assembly**  
121st Session, 2015-2016

**H. 4092**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Loftis, H.A. Crawford, Allison, Burns, Chumley, Hardwick, Long, Kirby, Brannon, Goldfinch, Southard, Erickson, Johnson, Hill, Kennedy, Horne, Murphy, Spires, Limehouse, Anderson, Bedingfield, Clemmons, Delleney, Finlay, Forrester, Hayes, Herbkersman, Hicks, Hosey, Lowe, V.S. Moss, Newton, Norrell, Pope, Putnam, Rivers, Sandifer, Simrill, G.M. Smith, G.R. Smith, Sottile, Taylor, Thayer, Tinkler, Toole, Weeks and Willis

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Introduced in the House on April 29, 2015

Currently residing in the House Committee on **Ways and Means**

Summary: Assessment ratios

**HISTORY OF LEGISLATIVE ACTIONS**

<u>Date</u>	<u>Body</u>	<u>Action Description with journal page number</u>
4/29/2015	House	Introduced and read first time
4/29/2015	House	Referred to Committee on <b>Ways and Means</b>

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**VERSIONS OF THIS BILL**

[4/29/2015](#)

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**A BILL**

TO AMEND SECTION 12-43-220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO ASSESSMENT RATIOS, SO AS TO PROVIDE THAT WHEN AN OWNER RECEIVING THE FOUR PERCENT ASSESSMENT RATIO DIES, THE PROPERTY SHALL CONTINUE TO RECEIVE THE SPECIAL ASSESSMENT RATE UNTIL THE DECEASED’S ESTATE IS CLOSED, SO LONG AS THE PROPERTY IS NOT RENTED OR OCCUPIED.

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

SECTION 1. Section 12-43-220(c) of the 1976 Code, as last amended by Act 259 of 2014, is further amended by adding an appropriately numbered subitem at the end to read:

“( ) Notwithstanding any other provision of law, when an owner receiving the special assessment rate pursuant to this subsection dies, the property shall continue to receive the special assessment rate until the deceased’s estate is closed. This subitem only applies if the property is not rented and not occupied.”

SECTION 2. This act takes effect upon approval by the Governor and applies to property tax years beginning after 2015.

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