

HOUSE  
AMENDMENT

THIS AMENDMENT  
ADOPTED

ALLEN/DOWNEY  
FEBRUARY 8, 2016

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CLERK OF THE HOUSE

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PROPERTY TAX SUBCOMMITTEE PROPOSES THE  
FOLLOWING AMENDMENT No. TO H. 4092  
(USERS\RENAGRANT\APPDATA\LOCAL\MICROSOFT  
\WINDOWS\TEMPORARY INTERNET  
FILES\CONTENT.OUTLOOK\75U1YGBZ\4092C001  
NBD SA16):

REFERENCE IS TO THE BILL AS INTRODUCED.

**AMEND THE BILL, AS AND IF AMENDED, BY  
STRIKING SECTION 1 IN ITS ENTIRETY AND  
INSERTING:**

**/ 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  
ITEM (C) DIES, THE PROPERTY SHALL CONTINUE  
TO RECEIVE THE SPECIAL ASSESSMENT RATE  
UNTIL THE DECEASED'S ESTATE IS CLOSED, OR  
UPON RECORDING OF A DEED OR DEED OF  
DISTRIBUTION OUT OF THE ESTATE, WHICHEVER  
OCCURS FIRST. THIS SUBITEM ONLY APPLIES IF  
THE PROPERTY IS NOT RENTED.” /**

**RENUMBER SECTIONS TO CONFORM.  
AMEND TITLE TO CONFORM.**

## REPORT OF THE PROPERTY TAX SUBCOMMITTEE

(G.R. Smith, Clyburn, Merrill, Bales & Clemmons- Staff Contact: Kenzie Riddle)

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### HOUSE BILL 4092

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H. 4092 -- 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: 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.

***Summary of Bill:***

This bill allows four percent assesement is maintained on the property of a deceased individual until the estate is closed.

***Estimated Fiscal Impact:***

Pending

***Subcommittee Recommendation:***

Favorable with Amendment

***Full Committee Recommendation:***

Pending

***Other Notes/Comments:***

The amendment adds that the property shall continue to receive the special assessment rate until the deceased's estate is closed, or upon recording of a deed or deed of distribution out of the estate, whichever should first occur.

**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

Document Path: I:\council\bill\ncd\11107dg15.docx

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 ( <u>House Journal-page 102</u> )                 |
| 4/29/2015   | House       | Referred to Committee on <b>Ways and Means</b> ( <u>House Journal-page 102</u> ) |

View the latest [legislative information](#) at the website

**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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