**South Carolina General Assembly**

118th Session, 2009-2010

**H. 4238**

**STATUS INFORMATION**

General Bill

Sponsors: Rep. Clemmons

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Introduced in the House on January 12, 2010

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

Summary: County property tax assessors

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

12/15/2009 House Prefiled

12/15/2009 House Referred to Committee on **Ways and Means**

1/12/2010 House Introduced and read first time [HJ](file:///h:\HJ%20Archive\2010\01-12-10.docx)‑40

1/12/2010 House Referred to Committee on **Ways and Means** [HJ](file:///h:\HJ%20Archive\2010\01-12-10.docx)‑41

**VERSIONS OF THIS BILL**

[12/15/2009](file:///p:\pprever\2009-10\4238_20091215.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑37‑95 SO AS TO PROVIDE THAT COUNTY PROPERTY TAX ASSESSORS MUST BE ELECTED FOR A TERM OF FOUR YEARS, TO PROVIDE THAT THE FIRST ELECTION MUST BE HELD AT THE TIME OF THE 2012 GENERAL ELECTION, TO PROVIDE QUALIFICATIONS AND SALARY REQUIREMENTS, AND TO PROVIDE TRANSITION PROVISIONS; AND TO AMEND SECTION 12‑37‑90, RELATING TO THE DUTIES OF THE COUNTY PROPERTY TAX ASSESSOR, SO AS TO MAKE A CONFORMING AMENDMENT.

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

SECTION 1. A. Article 1, Chapter 37, Title 12 of the 1976 Code is amended by adding:

“Section 12‑37‑95. (A) Beginning with the general election of 2012, the county property tax assessor must be elected by the qualified voters of the county for a term of four years and until his successor is elected and qualifies. The person elected assessor shall take office on the first day of January after the election. Notwithstanding another provision of law provided for filling of vacancies in an elected county office, a vacancy in the office of county property tax assessor must be filled by the governing body of the county for the unexpired portion of the term only.

(B)(1) No person may be elected county property tax assessor, or appointed to, or continue to serve in that office pursuant to this section unless that person, at the time of election or appointment, and at all times thereafter during his term, is a state-certified general real estate appraiser in good standing pursuant to the provisions of Chapter 60, Title 40. If a person does not have that qualification at the time of election or appointment, or if the person loses that qualification during his term, the office is declared vacant and must be filled as provided in subsection (A) of this section. No person may be certified to the ballot for county property tax assessor unless he files a certified copy of the certificate of qualification as a state-certified general real estate appraiser with the county executive committee of the person’s political party or with the county election commission in the case of a petition candidate at the time of filing for the office.

(2) No person may continue to serve as the county property tax assessor who fails to comply with the educational requirements of Section 12‑37‑110. If the person fails to comply, the office is declared vacant and must be filled as provided pursuant to subsection (A) of this section.

(C) The salary and benefits paid an elected county assessor and the office expenditures for the operations of the office must not be less than the salary, benefits, and office expenditures of the county auditor. However, the salary and benefits for a person first holding the office of county property tax assessor pursuant to this section must not be less than the salary and benefits of his unelected predecessor.”

B.(1) Notwithstanding the first election date provided pursuant to Section 12‑37‑95 of the 1976 Code, as added by subsection A of this section, if a county assessor is serving on the effective date of this act pursuant to a multiyear contract the terms of which specifically provide a tenure ending after December 31, 2012, that person may continue to serve through the contract ending date in existence on this act’s effective date after which the office is declared vacant and must be filled as provided pursuant to Section 12‑37‑95 of the 1976 Code as added by this act.

(2) Notwithstanding the qualifications provided in Section 12‑37‑95 of the 1976 Code as added by subsection (A) of this section, a person serving as county property tax assessor on the effective date of this act who is elected county property tax assessor at the 2012 general election is not required to be a state certified general real estate appraiser while continuing in office.

SECTION 2. The first paragraph of Section 12‑37‑90 of the 1976 Code is amended to read:

“All counties shall have a full‑time assessor elected or appointed as provided pursuant to Section 12‑37‑95, whose responsibility is appraising and listing all real property, whether exempted or not, except real property required by law to be assessed by the department and property owned by the federal government, state government, county government, or any of its political subdivisions and which is exempt from property taxation. If the assessor discovers that any real property required by law to be assessed by the department has been omitted, he shall notify the department that the property has been omitted and the department is required to appraise and assess the omitted property.”

SECTION 3. This act takes effect upon ratification of an amendment to Article VII of the Constitution of this State requiring the election of county property tax assessors.

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