**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12‑43‑219 SO AS TO PROVIDE THAT IF THE BOUNDARIES OF A MUNICIPALITY EXTEND INTO MORE THAN ONE COUNTY AND THOSE COUNTIES IMPLEMENT COUNTYWIDE APPRAISAL AND EQUALIZATION PROGRAMS ON DIFFERENT SCHEDULES, THEN THE GOVERNING BODY OF THE MUNICIPALITY SHALL SET AN EQUIVALENT MILLAGE TO BE USED THEREAFTER TO COMPUTE MUNICIPAL AD VALOREM PROPERTY TAXES, TO PROVIDE FOR THE MANNER IN WHICH THE EQUIVALENT MILLAGE SHALL BE DETERMINED, AND TO PROVIDE THAT THE ABOVE PROVISIONS ARE RETROACTIVE TO THE 2009 PROPERTY TAX YEAR.

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

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

“Section 12‑43‑219. (A) If the boundaries of a municipality extend into more than one county and those counties implement countywide appraisal and equalization programs required pursuant to Section 12‑43‑217 on different schedules, then the governing body of the municipality shall set an equivalent millage to be used thereafter to compute municipal ad valorem property taxes. The equivalent millage to be set by the municipal governing body shall be determined by methodology established by the respective county auditors which shall be consistent with the methodology for calculating equivalent millage to be established by the Department of Revenue for use in such situations, the purpose of this section being to equalize the tax burdens within this municipality.

(B) The provisions of this section are retroactive to the 2009 property tax year and to the extent an equivalent millage required by subsection (A) was not used in a municipality on and after 2009 in these situations, appropriate refunds to taxpayers based on the difference between the appropriate equivalent millage and the millage that was actually used must be made.”

SECTION 2. This act takes effect upon approval by the Governor.

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