**South Carolina General Assembly**

125th Session, 2023-2024

**H. 3524**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Nutt, McCravy, Long, Haddon, Lawson, T. Moore, Hyde, West, Chapman, Burns, Wooten, Pace, Harris and Magnuson

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Introduced in the House on January 10, 2023

Currently residing in the House

Summary: Roll back taxes

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 12/15/2022 House Prefiled

 12/15/2022 House Referred to Committee on **Ways and Means**

 1/10/2023 House Introduced and read first time (House Journal‑page 198)

 1/10/2023 House Referred to Committee on **Ways and Means** (House Journal‑page 198)

 1/11/2023 House Member(s) request name added as sponsor: Magnuson

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**VERSIONS OF THIS BILL**

[12/15/2022](https://www.scstatehouse.gov/sess125_2023-2024/prever/3524_20221215.docx)

A bill

to amend the South Carolina Code of Laws by amending Section 12-43-220, relating to rollback taxes, so as to REDUCE THE PENALTY FOR CHANGING THE USE OF AGRICULTURAL PROPERTY TO ONE DOLLAR if a church converted the property.

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

SECTION 1. Section 12-43-220(d)(4) of the S.C. Code is amended to read:

 (4) Except as provided pursuant to Section 12-43-222, when real property which is in agricultural use and is being valued, assessed, and taxed under the provisions of this article, is applied to a use other than agricultural, as evidenced by actions taken by the owner of the real property which is inconsistent with agricultural use, it is subject to additional taxes, referred to as rollback taxes, in an amount equal to the difference, if any, between the taxes paid or payable on the basis of the valuation and the assessment authorized pursuant to this item and the taxes that would have been paid or payable had the real property been valued, assessed, and taxed as other real property in the taxing district, in the current tax year (the year of change in use) and each of the three tax years immediately preceding in which the real property was valued, assessed, and taxed as provided in this item. However, if the real property is applied to a use other than agricultural by a church who is exempt from property taxes, regardless of whether the real property extends beyond the building and premises actually occupied, then the rollback taxes owed shall equal one dollar for each applicable parcel. If in the tax year in which a change in use of the real property occurs the real property was not valued, assessed, and taxed under this article, then the real property is subject to rollback taxes for each of the three tax years immediately preceding in which the real property was valued, assessed, and taxed pursuant to this item. In determining the amounts of the rollback taxes chargeable on real property which has undergone a change in use, the assessor for the rollback tax years involved shall ascertain:

 (A) the fair market value without consideration of the standing timber of such real property under the valuation standard applicable to other real property in the same classification;

 (B) the amount of the real property assessment for the particular tax year by multiplying such fair market value by the appropriate assessment ratio provided in this article;

 (C) the amount of the additional assessment on the real property for the particular tax year by deducting the amount of the actual assessment on the real property for that year from the amount of the real property assessment determined under (B) of this section;

 (D) the amount of the rollback for that tax year by multiplying the amount of the additional assessment determined under (C) of this section by the property tax rate of the taxing district applicable for that tax year.

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

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