Effective for the tax year 1990 only, the appeal date of the assessed value of real property in counties declared federal disaster areas as a result of damage caused by Hurricane Hugo on September 21 and 22, 1989, is extended from March 1, 1990 to thirty days after the date of the tax notice on the property.

Appeals filed during this extension period are limited to changes in the assessed value attributable to damage caused by Hurricane Hugo. The burden of proof of that fact is on the taxpayer.