



301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

SC INFORMATION LETTER #90-17

TO: Vicki Jinnette Ringer
Public Information Director

FROM: Deana West, Tax Analyst
Tax Policy and Procedures Department

DATE: July 2, 1990

SUBJECT: Hugo Relief Provisions
(Property Tax)

REFERENCE: Senate Bill #1034 (Enacted June 6, 1990)

AUTHORITY: S. C. Code Ann. Section 12-3-170 (1976)
SC Revenue Procedure #87-3

SCOPE: An Information Letter is a temporary document issued for the purpose of disseminating general tax information and to respond to technical questions from within the Commission which are not related to a specific set of facts.

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.