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Tax Appeals for

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one of whom shall be the Tax Coordinator, who shall serve as chair-  
man, and four who shall be appointed by the Governor, upon the  
recommendation of a majority of the Legislative Delegation, including  
the Senators, whose initial terms shall be as follows:

One for a term of one year;

One for a term of two years;

One for a term of three years; and

One for a term of four years. All succeeding terms shall be for  
four years. The term of the Tax Coordinator shall be as presently  
prescribed by law."

**SECTION 7. Section 65-3531.7 added—provide method of ap-  
peal of assessments.**—The Code of Laws of South Carolina, 1962, is  
amended by adding Section 65-3531.7, to provide a method of appeal  
from assessments, as follows:

"Section 65-3531.7. Any property owner or his agent, feeling  
aggrieved by any decision or action of the assessors may, within ten  
days after notice thereof, appeal from such decision or action to the  
**Board of Tax Appeals** by filing with the board a written notice of  
appeal, specifying the ground of appeal, and by delivering to the  
County Tax Coordinator a copy of such notice of appeal. Within ten  
days after receipt by the Tax Coordinator of the copy of the notice  
of appeal, the Tax Coordinator shall transmit to the Board of Tax  
Appeals a copy of the record of proceedings leading to the appealed  
assessment and the decision, order or action appealed from, together  
with a copy of the testimony taken in connection with the appeal,  
if any is taken."

**SECTION 8. Section 65-3531.8 added—provide for hearing and  
decisions of board of tax appeals.**—The Code of Laws of South  
Carolina, 1962, is amended by adding Section 65-3531.8, to provide  
for hearings and decisions by the Board of Tax Appeals, as follows:

"Section 65-3531.8. Upon receipt of such notice and records, the  
Board of Tax Appeals shall fix a time and place for the hearing of  
the appeal and shall give written notice thereof to the appellant and  
to the Tax Coordinator not less than five days in advance of the day  
fixed for the hearing. At such hearing, both the appellant and the Tax  
Assessor shall have the right to be heard and the Board of Tax  
Appeals may inspect the property under consideration and receive any  
other relevant evidence offered by either party. Upon the hearing  
of such appeal, the Board of Tax Appeals shall either confirm, increase

(7) From time to time, whenever in their judgment it shall appear necessary, reassess any or all taxable property so as to reflect its proper valuation in the light of changed conditions."

**SECTION 4. Section 65-3531.4 added—authorize entry for assessment.**—The Code of Laws of South Carolina, 1962, is amended by adding Section 65-3531.4, to authorize entry for assessment purposes, as follows:

"Section 65-3531.4. For the purpose of carrying into effect the provisions of this article, the assessors when legally acting as such, together with their employees, surveyors or other assistants and guides, whether accompanying the assessors or working by their direction, shall have the right of entry on and into premises when such premises or their contents are to be inspected or appraised for the purpose of being assessed for taxation."

**SECTION 5. Section 65-3531.5 added—provide for notices of increased assessment and appeals.**—The Code of Laws of South Carolina, 1962, is amended by adding Section 65-3531.5 to provide for notices of increased assessment and appeal from such increases, as follows:

"Section 65-3531.5. Whenever the valuation and assessment of any property is fixed by any assessor at a sum greater by one hundred dollars or more than the amount returned by the owner or his agent, or whenever any property is valued and assessed for taxation which has not been previously returned or assessed, the county tax coordinator shall, on or before the fourth Monday in March, or as soon thereafter as may be practicable, in the year in which the valuation and assessment is made, give to the owner of such property or his agent written notice thereof. Such notice may be served upon the owner or his agent personally or by mailing it to such person or his agent at his last known place of residence, and the owner or his agent, if he objects to such valuation and assessment, may appeal to the County Board of Tax Appeals and such appeal shall be heard by the board."

**SECTION 6. Section 65-3531.6 added—create board of tax appeals.**—The Code of Laws of South Carolina, 1962, is amended by adding Section 65-3531.6, to create a Board of Tax Appeals for Greenville County, as follows:

"Section 65-3531.6. There is hereby created a Board of Tax Appeals for Greenville County which shall consist of five members,