

RESOLUTION

00229

WHEREAS, in 1975 the General Assembly of the State of South Carolina enacted Act 208 into law pertaining to the assessment of property for tax purposes, and a portion of this act is now codified as Section 12-43-220, Code of Laws, State of South Carolina, 1976; and

WHEREAS, Section 12-43-220(c) provides for an assessment ratio equal to 4% of the market value on a legal residence and not more than five (5) acres of land contiguous thereto; and

WHEREAS, Section 12-43-220(c) also provides that agricultural real property which is actually used for such agricultural purposes shall be taxed an assessment equal to 4% of its "use value"; and

WHEREAS, Section 12-43-220(c) further provides that the owner of such property must make written application to the County Assessor by May 1st of the tax year in which the initial assessment under this authority is made; and

WHEREAS, Section 12-43-220(c) also further provides that the governing body of the County may extend the time for filing upon a showing satisfactory to it that the person had reasonable cause for not filing on or before May 1st; and

WHEREAS, it has become burdensome and time consuming for individual members of Council to investigate each application filed after May 1st to make a determination as to whether cause for the application not being filed by the statutorial deadline of May 1st is reasonable; and

WHEREAS, the staff of the Beaufort County Assessor's office has the resources to conduct such investigations, and can more readily make proper determinations as to reasonableness of cause;

NOW, THEREFORE, BE IT RESOLVED, that the authority vested to Council as the governing body of this County as pertains to Applications for Special Assessment Ratio (4%) on residential and agricultural property is vested in the County Assessor and his designated representatives.

Adopted this 9th day of December, 1985, A.D.

COUNTY COUNCIL OF BEAUFORT COUNTY

Attest:

Alice C. Glawson
Clerk to Council

BY

Martha K. Baumberger
Martha K. Baumberger, Chairman