

AN ORDINANCE

AN ORDINANCE PROVIDING FOR QUARTERLY LISTING OF NEW STRUCTURES FOR AD VALOREM PROPERTY TAX PURPOSES AND ESTABLISHING A DATE FOR THE ACCRUAL OF AD VALOREM PROPERTY TAXES PURSUANT TO S.C. CODE ANN. § 12-37-670.

BE IT ORDAINED by the County Council of Greenville County:

Section 1. Findings. Greenville County Council recognizes that the South Carolina General Assembly has recently adopted a change in the law governing when improvements to real property can be listed on the tax rolls for ad valorem property tax purpose. In order to keep the County's tax base as current as possible under S.C. Code Ann. § Section 12-37-670, as amended, Greenville County Council hereby adopts the following ordinance.

Section 2. Requirement for Listing New Structures. A new structure can not be listed for taxation and assessed until it is completed and fit for the use for which it is intended, as evidenced by the issuance of the certificate of occupancy or the structure actually is occupied if no certificate is issued. Previously untaxed improvements to real property must be listed for ad valorem property tax purposes with the County's Real Property Services Division by the first day of the next calendar quarter after a Certificate of Occupancy is issued for the structure or improvement or when the County has notice of occupancy of the structure.

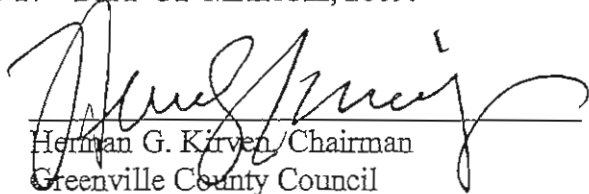
Section 3. Plan Submission. To assist in the implementation of this Ordinance, as-built plans showing dimensions of structures or improvements shall be submitted to the permitting building official prior to the issuance of a certificate of occupancy.

Section 4. Accrual Date. Additional ad valorem property taxes attributable to new improvements or structures listed with the County's Real Property Services Division pursuant to this ordinance shall accrue beginning on the listing date and are due and payable when taxes are due on the property for that property tax year.

Section 5. Countywide Implementation. Pursuant to S.C. Code Ann. § 12-37-670 (B) (3), County's election to implement the new listing requirements set forth in this ordinance are also binding on all municipalities within the Greenville County imposing ad valorem property taxes.

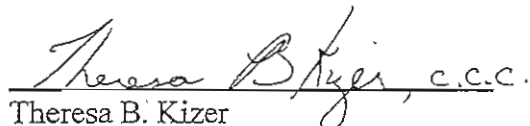
Section 6. Effective Date. The Ordinance shall take effect on July 1, 2009.

DONE IN REGULAR MEETING THIS 17th DAY OF MARCH, 2009.

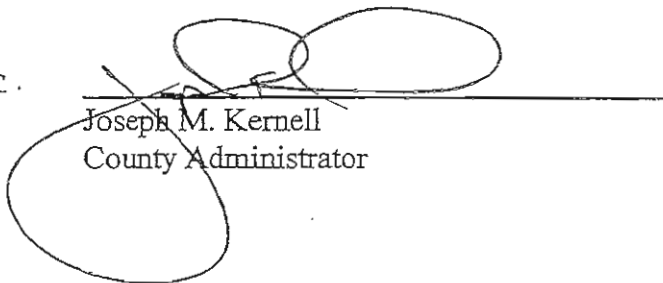


Herman G. Kirven / Chairman
Greenville County Council

ATTEST:



Theresa B. Kizer, c.c.c.
Theresa B. Kizer
Clerk to Council



Joseph M. Kernell
County Administrator