

Sponsor(s) : County Council
First Reading : July 26, 2022
Committee Referral : N/A
Committee Consideration Date : N/A
Committee Recommendation : N/A
Second Reading : September 6, 2022
Public Hearing : October 4, 2022
Third Reading : October 4, 2022
Effective Date : Immediately

I, Kaela Brinson, Council Clerk,
certify that this Ordinance was
advertised for Public Hearing
on September 15, 2022.

ORDINANCE NO. 22-O-11

COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR COLLETON COUNTY

[An Ordinance to Establish Chapter 2.80 – Board of Assessment Appeals, of Title 2 – Administration and Personnel of the Colleton County Code of Ordinances, to Provide for the Establishment of the Colleton County Board of Assessment Appeals.]

WHEREAS:

1. Act Number 126 of 1963 of the South Carolina General Assembly created the Colleton County Tax Board of Appeals; and
2. Act 283 of 1975, The Home Rule Act, vested Colleton County Council with the independent authority to control all acts and powers of local governmental authority that are not expressly prohibited by South Carolina law; and
3. Pursuant to S.C. Code 1976, § 4-9-170 and Section 3 of Act 283, Acts and Joint Resolutions of 1975 (the Home Rule Act), the Colleton County Council hereby assumes all appointive powers in regard to the Colleton County Board of Assessment Appeals; and
4. The South Carolina Revenue Procedures Act provides that the County Board of Assessment Appeals considers appeals of property tax assessments issued by the property tax assessor for the County and which also hears appeals of refund claims of property as determined by the majority of the county assessor, county auditor and county treasurer section 12-60-30(7) SC Code of Laws.

NOW, THEREFORE, BE IT ORDAINED BY COLLETON COUNTY COUNCIL, DULY ASSEMBLED, THAT:

1. **Title 2 – Administration and Personnel, Chapter 2.80 – Board of Assessment Appeals**, of the Colleton County Code of Laws, and all subparagraphs thereof, is hereby established to read as follows:

CHAPTER 2.80. – BOARD OF ASSESSMENT APPEALS

Sections:

- 2.80.010. – Appointive powers of Council.**
- 2.80.020. – Establishment.**
- 2.80.030. – Membership and appointment.**
- 2.80.040. – Removal of a member.**
- 2.80.050. – Organization, meetings, rules and staff.**
- 2.80.060. – General powers and duties.**
- 2.80.070. – Minutes.**
- 2.80.080. – Taxpayer’s, property owner’s right to appeal decisions.**
- 2.80.090. – Availability of Auditor’s and Assessor’s Records; Attendance of Auditor and Assessor at meetings.**

2.80.010. - Appointive Powers of Council.

Pursuant to section 4-9-170, Code of Laws of South Carolina, 1976, and section 3 of Act 283, (the Home Rule Act), the Colleton County Council hereby assumes all appointive powers in regard to the Colleton County Board of Assessment Appeals.

2.80.020. - Establishment.

There is hereby created the Colleton County Board of Assessment Appeals.

2.80.030. – Membership and Appointment.

The Colleton County Board of Assessment Appeals shall be composed of five members to be appointed by the County Council for four-year terms. Members of the board shall be appointed and serve until their successors are appointed and qualified. All vacancies shall be filled by appointment in the same manner as the original appointment for the remainder of the unexpired term. Council shall attempt, in appointing members of the board, to balance the geographical residency of the members of the board and the professions of the members as they relate to the functions of the board.

2.80.040. – Removal of a member.

Any member who shall be absent from 50 percent or more of the meetings of the board shall be deemed to have forfeited his/her membership on the board and shall be removed without further action of the board or the Colleton County Council. It shall be the responsibility of the board secretary to notify the board, the offending member, and the Colleton County Council of such absences, removal or vacancy, and the Colleton County Council shall fill the vacancy created thereby in the manner of the original appointment for the unexpired term of such board member.

2.80.050. – Organization, meetings, rules, officers and staff.

The board shall meet and elect a chairman and a secretary. The board shall meet whenever necessary to act on appeals from the assessments of the county auditor or tax

assessor. The board may change assessments of the county auditor or tax assessor for the current year. Each change shall be certified by the board to the auditor and shall be adopted by him for the purpose of taxation for the current year. The board of assessment appeals shall not make a final determination of any assessment until the tax assessor has been given an opportunity to present his justification for the assessment.

2.80.060. – General powers and duties.

The Board of Assessment Appeals shall meet whenever necessary to act on appeals from the assessments of the Auditor or County Assessor as may be provided by law. The Board may change assessments of the Auditor or County Assessor for only the current year appealed from unless otherwise authorized by law and agreed to by the Auditor or County Assessor. Each change shall be certified by the board to the Auditor or County Assessor and shall be adopted by him/her for the purpose of taxation for the year appealed from. The Board of Assessment Appeals shall not make a final determination of any assessment until the Auditor or County Assessor has been given an opportunity to present his/her justification for the assessment.

2.80.070. – Minutes.

Minutes shall be taken of all meetings of the Colleton County Board of Assessment Appeals. The minutes shall be a matter of public record with a copy of the minutes of the board of assessment appeals duly subscribed by the secretary to be sent to the tax assessor. A copy of the minutes of the board of assessment appeals, duly certified by the secretary will be sent to the county auditor.

2.80.080. – Taxpayer's, property owner's right to appeal decisions.

The right is reserved to any property owner, taxpayer, or his agent to appeal from the decision of the Colleton County Board of Assessment Appeals to the South Carolina Tax Commission for such relief as may be available to him under the general law.

2.80.090. – Availability of Auditor's and Assessor's Records; Attendance of Auditor and Assessor at meetings.

- A. The records of the Auditor's Office and the County Assessor's Office shall be available to the Board and the Board may request the presence of the Auditor or County Assessor at any of their meetings.
- B. The Colleton County Board of Assessment Appeals shall maintain records of all proceedings. The board shall fully comply with the "Freedom of Information Act" adopted by the State of South Carolina. The board shall adopt rules of procedure not inconsistent with the provisions of this division or the statutory law of this state.

2. Severability:

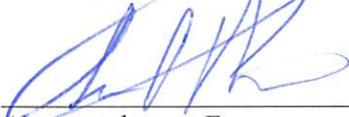
If any provision of this Ordinance or the application thereof to any person or circumstances is held invalid, the invalidity does not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application and to this end, the provisions of this Ordinance are severable.

3. Conflict:

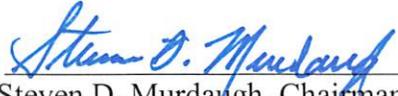
Provisions in other County Ordinances, Resolutions, policies, or by-laws in conflict with this Ordinance are hereby repealed.

ATTEST:


Kaela Brinson, Council Clerk


Approved as to Form
Sean Thornton, County Attorney

SIGNED:


Steven D. Murdaugh, Chairman

COUNCIL VOTE: UNANIMOUS
OPPOSED: