

**AN ORDINANCE**

**AN ORDINANCE TO POSTPONE FOR ONE PROPERTY TAX YEAR, THE IMPLEMENTATION OF REVISED VALUES RESULTING FROM THE COUNTYWIDE APPRAISAL AND EQUALIZATION PROGRAM PROVIDED PURSUANT TO S.C. CODE ANN. SECTION 12-43-217, AS AMENDED.**

**WHEREAS**, Section 12-43-217 of the 1976 Code of Laws, as amended, requires each county or the State to appraise and equalize those properties under its jurisdiction once every fifth year; and

**WHEREAS**, Section 12-43-217 of the 1976 Code, as amended, further requires the county or State to implement the appraisal and equalization program and to assess all property on the newly appraised values in the fifth year; and

**WHEREAS**, Section 12-43-217 of the 1976 Code, as amended, provides that a county may, by ordinance, postpone for not more than one property tax year the implementation of revised values resulting from the equalization program, so long as the postponement ordinance applies to all revised values, including values for state-appraised property, and

**WHEREAS**, it is the desire of Greenville County Council to postpone for one property tax year, the implementation of revised values resulting from the equalization program.

**NOW, THEREFORE, BE IT ORDAINED** by the Greenville County Council:

**Section 1. Postponement.** The implementation of revised values resulting from the equalization program provided pursuant to Section 12-43-217 of the 1976 Code, as amended, is postponed for one property tax year. This ordinance applies to all revised values, including values for State-appraised property. The postponement allowed pursuant to this Ordinance does not affect the schedule of appraisal and equalization program required pursuant to Section 12-43-217 of the 1976 Code, as amended.

**Section 2. Effective Date.** This Ordinance shall take effect upon the date of its adoption.

**DONE IN REGULAR MEETING THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2020.**

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Herman G. Kirven, Jr., Chairman  
Greenville County Council

ATTEST:

\_\_\_\_\_  
Regina McCaskill  
Clerk to Council

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Joseph M. Kernell  
County Administrator

First Reading:  
Second Reading:  
Public Hearing:  
Third Reading: