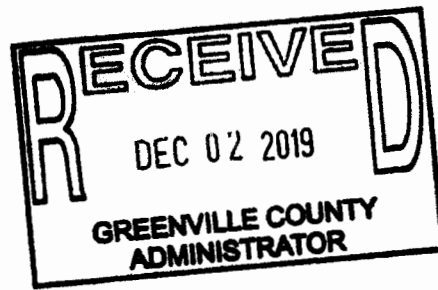


Mr. John Hansley
Deputy County Administrator
301 University Ridge, Suite 2400
Greenville, SC 29601



Dear Mr. Hansley:

I would like to petition the council to extend the deadline to file for special agricultural assessment on two neighboring parcels that I own. The two parcels were purchased in 2008 and are located on Anders Road. When I purchased the land, it had the agricultural designation and since then there have been no changes to the property to warrant a change from that status. Since the purchase of the property in 2008 I have paid an exorbitant amount of tax compared to my neighbors. I have always paid my taxes, and I did not realize the rate I was paying was higher until this year when I began to explore selling this property. I now realize that it is the law, however it does not make sense to me that tax rate on a property automatically changes when ownership changes. As I mentioned I own multiple pieces of commercial and residential property and I did not understand the process and was unaware that I needed to file a special application on these two pieces in particular. I cannot believe that I am the only person this has happened to and I ask the council's help in righting this situation.

I understand there is a statutory limitation of 3 years which will prevent me recouping all of the excess tax I have paid. As I understand it my only recourse is to ask the council to extend the deadline to file on parcels 0510.01-01-034.00 and 0510.01-01-035.00 for the years 2016, 2017 and 2018 so that I will only be charged the fair amount for those years.

Sincerely,

Henry C. Harrison
864-292-7450

Background Information

1. The adjoining properties, Tax Map # 0510010103400 (30.980 acres) and Tax Map # 0510010103500 (5.442 acres), total 36.4 acres.
2. Properties are timberland.
3. South Carolina Code of Laws [Section 12-43-220(d)(3)] does not allow the special assessment to transfer. New owners must make written application on or before the first penalty date for taxes due for the first tax year in which the special assessment is claimed.
4. South Carolina Code of Laws [Section 12-43-220(d)(3)] allows the governing body to extend the time for filing if an individual can satisfactorily show reasonable cause for not filing on or before the first penalty date.