



# County of Greenville

"... At Your Service"

## COMMITTEE ON FINANCE

Agenda Item No.:                     F-4                     Meeting Date: April 10, 2023

### REQUEST FOR COMMITTEE ACTION

To: Butch Kirven, Chairman, Committee on Finance

From: John Hansley, Deputy County Administrator

Department: General Services

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**Item Title:** Request for Extension to File Agricultural Special Assessment Application

**Action Taken by Committee previously:** None

**Motion Requested Today:** Grant extension of application period for agricultural assessment for The Travelers Rest Historical Society

**Staff Recommendation:** N/A – Process is outlined in SC Code of Laws Section 12-43-220

**Impact of Action:** Agricultural Special Assessment effectively reduces the assessed value of property used for agricultural purposes. The property in question has previously been classified as agriculture.

**Funding Amount/Source:** N/A

**Requested by:** Rosemary Bomar, President, Travelers Rest Historical Society

**Staff Representative:** Mr. Hansley

**Outside Representative:**

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**List of Attachments:**

- Background Letter

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3/21/2023  
Date Submitted

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4/06/2023 JFH  
Approved by the County Administrator

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Council District

## Background Information

1. 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.
2. 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.