OFFICE OF CLERK

# 2020 JUN 10 PM 4: n9

CLERK OF COURT LANCASTER, SC

STATE OF SOUTH CAROLINA	)	ORDINANCE NO. 2020 – 1662
COUNTY OF LANCASTER	)	

Indicates Matter Stricken
Indicates New Matter

#### 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 SECTION 12-43- 217 OF THE 1976 S.C. CODE OF LAWS, AS AMENDED.

Be it ordained by the Council of Lancaster County, South Carolina:

#### Section 1. Findings and determinations.

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 Lancaster County Council to postpone for one property tax year, the implementation of revised values resulting from the equalization program.

<u>Section 2.</u> <u>Postponement.</u> 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 3. Effective date.

John DuBose, County Attorney

This ordinance is effective upon Third Reading.

### AND IT IS SO ORDAINED

	Dated this 8th	day of
		LANCASTER COUNTY, SOUTH CAROLINA
		Steve Harper, Chair, County Council
ATTEST:		Varry Honeycutt, Secretary, County Council
Sherrie L	Empson	
Sherrie Simpson, Cl	erk to Council	
First Reading: Second Reading: Public Hearing: Third Reading:	April 27, 2020 May 26, 2020 June 8, 2020 June 8, 2020	
Approved as to form		

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