

**A RESOLUTION**

**TO PROVIDE FOR CONTINUATION OF CURRENT AD VALOREM PROPERTY TAX TO BE LEVIED BY THE LAKE CUNNINGHAM FIRE DISTRICT, THE DUNKLIN FIRE DISTRICT, AND THE BOILING SPRINGS FIRE DISTRICT, WHICH REPRESENTS NO INCREASE IN TAXES OR MILLAGE RATE.**

WHEREAS, the Lake Cunningham Fire District, the Dunklin Fire District, and the Boiling Springs Fire District (collectively referred to as the “Districts”) are special purpose districts, located wholly within the County of Greenville;

WHEREAS, the Boards of Commissioners for the Districts are authorized by law to annually levy, for operations and maintenance, ad valorem property tax millage and by resolution have approved and requested continuation of their present millage rate;

WHEREAS, according to the provisions contained in S.C. Code Ann. § 6-11-275, as amended, special purpose districts totally located within a county, which were in existence prior to March 7, 1973, and which have the statutory authority to annually levy taxes for operations and maintenance, are authorized to increase their respective millage limitations upon the written approval of the governing body of the county in which they are located;

WHEREAS, pursuant to S.C. Code Ann. § 6-11-275, the levy of a millage above a special purpose district’s statutory rate must be approved each year by the governing body of the county in which the district is located;

WHEREAS, the Districts have traditionally levied ad valorem property tax millage rates above their statutory limits; and

WHEREAS, decades ago the General Assembly set up statutory millage rates for these Districts, and overtime most of these old statutory rates have become an outdated measure of the revenue sufficient to continue day-to-day operation of the Districts.

**NOW, THEREFORE, BE IT RESOLVED** that the following millage rates are approved by Greenville County Council:

- A. Lake Cunningham Fire District. Continuation of its present millage rate of thirty-two and seven-tenths (32.7) mills for operations and maintenance which is above the fifteen (15) mills established by statute for the Lake Cunningham Fire District. This represents no increase over last year’s millage.
- B. Dunklin Fire District. Continuation of its present millage rate of twenty-seven and nine-tenths (27.9) mills for operations and maintenance, which includes one and seven-tenths (1.7) mills for a reserve account previously levied, which is

above the ten (10) mills established by statute for the Dunklin Fire District. This represents no increase over last year's millage.

- C. Boiling Springs Fire District. Continuation of its present millage rate of twenty four (24.0) mills for operations and maintenance which is above the twenty (20) mills established by statute for the Boiling Springs Fire District. This represents no increase over last year's millage.

**BE IT FURTHER RESOLVED** that the continuation of millage authorized by this Resolution is effectuated pursuant to S. C. Code Ann. § 6-11-275, as amended.

**BE IT FURTHER RESOLVED**, that the ad valorem property tax millage rates set forth herein are based on 2014-2015 millage rates and are subject to reassessment year calculations pursuant to S.C. Code Ann. 12-37-251(E) and that the Auditor and Tax Collector of Greenville County are hereby directed to levy and collect the millage rates authorized by this Resolution.

**DONE IN REGULAR MEETING THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2015.**

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Bob Taylor, Chairman  
Greenville County Council

ATTEST:

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Theresa B. Kizer  
Clerk to Council

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Joseph M. Kernell  
County Administrator