

A RESOLUTION

TO PROVIDE FOR CONTINUATION OF CURRENT *AD VALOREM* PROPERTY TAX TO BE LEVIED BY THE LAKE CUNNINGHAM FIRE DISTRICT.

WHEREAS, the Lake Cunningham Fire District is a special purpose district located wholly within the County of Greenville; and

WHEREAS, the Board of Fire Control for the Lake Cunningham Fire District is authorized by law to levy annually, for operations and maintenance, *ad valorem* property tax millage and by resolution has approved and requested an increase of its present millage rate; and

WHEREAS, according to the provisions contained in S.C. Code §§ 6-11-271 and 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; and

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; and

WHEREAS, the Lake Cunningham Fire District has traditionally levied *ad valorem* property tax millage rates above its statutory limits; and

WHEREAS, decades ago, the General Assembly set up a statutory millage rate for the District, and over time, the old statutory rate has become an outdated measure of the revenue sufficient to continue day-to-day operation of the District.

NOW, THEREFORE, BE IT RESOLVED that Greenville County Council approves continuation of the Lake Cunningham Fire District's present millage rate of forty-three and eight tenths (43.8) mills for operations and maintenance, which is twenty-eight and eight tenths (28.8) mills above the fifteen (15) mills limitation established by statute for the District. This represents no increase over last year's millage. The *ad valorem* property tax millage continued herein is based on 2025 millage rates and is subject to reassessment year calculations pursuant to S.C. Code § 12-37-251(E) by the County Auditor.

BE IT FURTHER RESOLVED that the millage approved by this Resolution is authorized pursuant to S.C. Code §§ 6-11-271 or 6-11-275, as amended.

BE IT FURTHER RESOLVED, that the Auditor and Tax Collector of Greenville County are hereby directed to levy and collect the millage rate authorized by this Resolution.

DONE IN REGULAR MEETING THIS _____ DAY OF _____, 2025.

ATTEST:

Benton Blount, Chairman
Greenville County Council

Regina McCaskill
Clerk to Council

Joseph M. Kernell
County Administrator