

A RESOLUTION

TO PROVIDE FOR CONTINUATION OF CURRENT *AD VALOREM* PROPERTY TAX TO BE LEVIED BY THE SOUTH GREENVILLE AREA FIRE DISTRICT.

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

WHEREAS, the South Greenville Area Fire District was created by Act No. 67 of 1965 by the South Carolina General Assembly, which authorized the District to levy annually a tax not exceeding four (4) mills upon all taxable property of the District; and

WHEREAS, the South Carolina General Assembly amended Act No. 67 of 1965 by adopting Act No. 142 of 1973, amending the Tax Levy provision to authorize the South Greenville Area Fire District to levy annually a tax not exceeding sixteen (16) mills upon all taxable property of the District; and

WHEREAS, the Board of Commissioners for the South Greenville Area Fire District, is authorized by law to annually levy, for operations and maintenance, *ad valorem* property tax millage and have requested continuation of their present millage rate; and

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; 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.

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set up statutory millage rates for these districts, and over time most of these old statutory rates have become an outdated level of the revenue sufficient to continue day-to-day operation of the districts.

NOW, THEREFORE, BE IT RESOLVED that the Greenville County Council approves the continuation of the South Greenville Area Fire District's present millage rate of forty-two and five-tenths (42.5) mills for operations and maintenance, which is above the sixteen (16.0) mills established by statute for the South Greenville Area Fire District. This represents no increase over last year's millage. The *ad valorem* property tax millage increase set forth in this Resolution 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 continuation of millage authorized by this Resolution is effectuated pursuant to S.C. Code Ann. § 6-11-275, as amended.

BE IT FURTHER RESOLVED, 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 _____, 2025.

ATTEST:

Benton Blount, Chairman
Greenville County Council

Regina McCaskill
Clerk to Council

Joseph Kernell
County Administrator