

A RESOLUTION

TO PROVIDE FOR CONTINUATION OF CURRENT AD VALOREM PROPERTY TAX TO BE LEVIED BY THE BOILING SPRINGS FIRE DISTRICT.

WHEREAS, the Boiling Springs Fire District (the “District”) is a special purpose district located wholly within the County of Greenville, created by Act No. 916 of 1970 of the General Assembly of the State of South Carolina, which act established the Boiling Springs Board of Fire Control (the “Board”) as the governing body of the District; and

WHEREAS, the Board of Commissioners for the Boiling Springs Fire District is authorized by law to annually levy, for operations and maintenance, ad valorem property tax millage; 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 Boiling Springs 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General Assembly set up a statutory millage rate for the District, and over time, the old statutory rate has become an outdated measure of the revenue sufficient to continue day-to-day operation of the District; and

WHEREAS, the Board, by resolution duly adopted on July 14, 2026, approved the levy of twenty-six and three-tenths (26.3) mills for the operations and maintenance of the District for fiscal year 2026–2027, being six and three-tenths (6.3) mills above the twenty (20) mill statutory limitation established by Act No. 916 of 1970, and requested that Greenville County Council approve, by resolution, the modification of that millage limitation.

NOW, THEREFORE, BE IT RESOLVED that Greenville County Council approves the requested modification of the Boiling Springs Fire District’s twenty (20.0) mills’ limitation established by statute for the District to the levy of twenty-six and three-tenths (26.3) mills upon all taxable property within the District for the operations and maintenance of the District for fiscal year 2026–2027. This millage modification represents no increase over last year’s millage.

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 _____, 2026.

ATTEST:

Benton Blount, Chairman
Greenville County Council

Regina McCaskill
Clerk to Council

Joseph M. Kernell
County Administrator