

## AN ORDINANCE

AN ORDINANCE TO PROVIDE FOR THE STRUCTURE, DUTIES, AND RESPONSIBILITIES OF THE OFFICE OF TAX ASSESSOR AND THE BOARD OF ASSESSMENT APPEALS.

WHEREAS, Act No. 208 of the 1975 Acts and Joint Resolutions of the General Assembly specified that all counties are to have a full-time tax assessor and further specified the assessor's duties; and

WHEREAS, Act. No. 208 of the 1975 Acts and Joint Resolutions of the General Assembly provides for a county board of assessment appeals which because of its responsibilities must be independent of the tax assessor's office; and

WHEREAS, Greenville County Council recognizes the need to provide for the structure, duties and responsibilities of those charged with administering the tax assessment function in Greenville County and the Board of Assessment Appeals so as to implement the provisions of Act No. 208 of the 1975 Acts and Joint Resolutions of the General Assembly,

NOW, THEREFORE, BE IT ORDAINED BY GREENVILLE COUNTY COUNCIL:

Section 1. There is hereby created a Department of Property Appraisal and Assessments within the administrative structure of the County government which shall be under the administrative and management jurisdiction of the County Administrator.

Section 2. The Department of Property Appraisal shall have such duties as are imposed by general law and by ordinance of County Council which shall include but not be limited to the following:

- (a) appraise all taxable real estate in the County which is subject to assessment by the County at its full fair market value;
- (b) compute the assessed value of all taxable real estate in the County which is subject to assessment by the County, on the basis of ratios of full fair market value established by the general law of this State;
- (c) establish, operate, and maintain systems, procedures and records that will most effectively accomplish the appraisal process, maintain and record full fair market value appraisals of individual parcels of real estate ownerships at current market levels with uniformity among all appraisals, utilizing as necessary the facilities and services of other County departments responsible for: property identification and mapping, recording property transfers and ownerships, issuing building permits, establishing zoning of property, furnishing data processing services, and otherwise concerned with property information;

- (d) prepare annually a County assessment role, listing all parcels of real estate with their identification and assessed values current as of the assessment date of the current fiscal year;
- (e) issue notices of new or changed assessed values to the affected property owners where the assessed value is increased by \$100.00 or more;
- (f) conduct annually sales ratio studies, and utilize the results as one means for assessment quality control and for public information;
- (g) furnish information to the public on appraisals of property;
- (h) establish, maintain, and have available for public inspection an inventory, with values, of tax-exempt property in the County, and administer programs established for continuing authorization of exemption by the County.

Section 3. There is hereby created the position of Greenville County Tax Assessor who shall serve as head of the Department of Property Appraisal and Assessments and who shall have the responsibility of managing and supervising the performance and functions of the department in addition to those responsibilities imposed upon the Tax Assessor by the general law of this State. The Tax Assessor shall be appointed in the same manner as are other department heads under the administrative and management jurisdiction of the County Administrator.

Section 4. The Department of Property Appraisal and Assessments shall be staffed with qualified appraiser personnel and clerical personnel in such numbers as to effectively perform its work, and these personnel shall be provided with adequate training so as to maintain and improve their professional capabilities.

Section 5. There is hereby created a County Board of Assessment Appeals which shall consist of six (6) members who are neither employees nor officials of the County government. The six members of the County Board of Assessment Appeals shall be appointed by County Council on the basis of their knowledge and experience in the field of property valuation as follows: One (1) member from Districts 17 and 18; one (1) member from Districts 19 and 20; one (1) member from Districts 21 and 22; one (1) member from Districts 23 and 24; one (1) member from Districts 25 and 26 and one (1) member from Districts 27 and 28. The members shall serve overlapping terms of three (3) years as follows: In the year in which this ordinance is adopted, the two (2) members selected from Districts 17 and 18 and 23 and 24 shall serve for a term of one (1) year; the two (2) members selected from Districts 19 and 20 and 25 and 26 shall serve for a term of two (2) years and the two (2)

members selected from Districts 21 and 22 and 27 and 28 shall serve for a term of three (3) years. The six members so appointed shall serve until their successors are appointed and have qualified and thereafter, all members shall be appointed for three (3) year terms from the Districts specified and shall serve until their successors are appointed and have qualified. The Board of Assessment Appeals shall have authority to establish rules and regulations for the conduct of its affairs and election of officers.

Section 6. The Board of Assessment Appeals shall have responsibility for receiving and hearing appeals of assessments from taxpayers in Greenville County and shall have the authority to confirm, decrease, or increase those assessments which are appealed. The Board of Assessment Appeals shall establish and promulgate rules and regulations to govern the procedure for perfecting appeals and the conduct of hearings; provided, however, such procedure shall be in conformity with the general law and rules and regulations of the South Carolina Tax Commission relating to County Boards of Assessment Appeals. The Board of Assessment Appeals shall maintain adequate and complete records of all appeals which it receives and hears which shall include the Board's determination in each case. The Board shall have the authority to call for files, records, and papers pertinent to the matter on appeal and may call upon experts in the field of property valuation and appraisal to aid in the Board's determination.

Section 7. In addition to the duty imposed by Section 6 of this Ordinance, the Board of Assessment Appeals shall have the responsibility of receiving and acting on applications for property tax exempt status in the County. The Board may call upon any agency of the County government for assistance in making its determination and may require an applicant to submit to it any relevant files, records, and papers.

Section 8. This ordinance shall be effective from the date of the repeal of Sections 65-3531.2 through 65-3531.8, S. C. Code of Laws, by the General Assembly.

ADOPTED IN REGULAR MEETING THIS 7 DAY OF June, 1977.

Larry M. Cull  
Chairman

ATTEST:

Levi D. Moore

Frank Ellerburg  
County Administrator