

Chapter 13

TAXATION*

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*State law references—Authority of local governments to assess taxes and fees, S.C. Code 1976, § 6-1-300 et seq.; any tax levied shall distinctly state the public purpose for which tax proceeds will be applied, S.C. Const., Art. X, Sec. 5.



ARTICLE I. IN GENERAL

Secs. 13-1—13-15. Reserved.

ARTICLE II. PROPERTY TAX***Sec. 13-16. Annual levy.**

An annual tax for corporate purposes and to defray the expenses of the town from January 1 to December 31 of each year is hereby levied and imposed upon the taxable property within the town according to law, and such tax shall be uniform in respect to persons and property. The town administrator each year shall prepare a proposed annual budget and shall recommend the tax millage necessary for town purposes and to meet the budget. The tax millage shall be established and promulgated as provided by law.

(Code 1991, § 13-16; Ord. of 3-9-1994)

Sec. 13-17. Equalization of valuations.

The town council may, independently or in cooperation with the county, and the county auditor, provided for equalization of valuations upon real property in the town for tax purposes, and in this connection may cause such research and investigation as may be necessary to be made in order to apprise itself of pertinent data to effect a correct and uniform system and method of valuation of property for tax purposes.

(Code 1991, § 13-17; Ord. of 3-9-1994)

Sec. 13-18. Persons liable to taxation.

All persons who are residents of or own property in the town shall be liable to taxation.

(Code 1991, § 13-18; Ord. of 3-9-1994)

Sec. 13-19. Duties of clerk-treasurer relative to taxes.

(a) The clerk-treasurer shall collect all taxes on property within the limits of the town based upon the calendar year as the official tax year and for this purpose is required to copy and make abstracts from the official books of the auditor of the county of all the property within the corporate limits of the town subject to taxation, and the value of the same as fixed for state and county taxes, and shall collect taxes for the town in accordance with the values so fixed at the rate of taxation provided in the annual tax ordinance of the town.

*State law references—Municipal power to levy taxes on all property not otherwise exempted by general law, S.C. Code 1976, §§ 5-7-30, 5-21-110; collection of delinquent ad valorem taxes by municipalities, S.C. Code 1976, § 5-7-300; alternative procedure for collection of property taxes, S.C. Code 1976, § 12-51-40 et seq.; municipal authority to exempt certain manufacturing establishments from ad valorem taxation, S.C. Const. Art. X, Sec. 3(g); property tax levies shall be uniform, S.C. Const., Art. X, Sec. 6.

(b) The clerk-treasurer shall exert due effort in the collection of taxes due the town, and from time to time shall inspect carefully all tax records, and shall see that the records properly reflect all tax receipts and income, and that notices of taxes due are properly and promptly sent out. The clerk-treasurer shall likewise ensure that proper receipts are issued to all taxpayers for taxes paid, and shall regularly report to the town council in this regard.

(Code 1991, § 13-19; Ord. of 3-9-1994)

Sec. 13-20. To whom payable; receipts and records.

All taxes payable to the town shall be paid to the town clerk-treasurer, who shall issue proper receipts for all payments, retaining for the permanent records of the town a copy of all receipts issued, and an exact record and account shall be kept of all tax receipts and expenditures from tax funds authorized by town council.

(Code 1991, § 13-20; Ord. of 3-9-1994)

Sec. 13-21. Due date; delinquencies generally.

Taxes levied by the town council shall be due and payable before December 1 of each year and shall be considered delinquent if not paid by that date. Delinquent taxes shall be subject to the penalties as shall be from time to time set forth and determined by the town council.

(Code 1991, § 13-21; Ord. of 3-9-1994)

Sec. 13-22. Delinquent tax collector.

In the absence of the town administrator appointing a delinquent tax collector, the chief of police shall act as such delinquent tax collector and is herewith empowered with all duties and responsibilities of such.

(Code 1991, § 13-22; Ord. of 3-9-1994)

Sec. 13-23. Penalties and execution fees for delinquent payment.

There are hereby imposed upon all taxable property of the town penalties for failure to pay property taxes, including execution fees, in such amounts and under such conditions as are established from time to time by ordinance.

(Code 1991, § 13-23; Ord. of 3-9-1994)

Sec. 13-24. Sales to satisfy delinquent taxes; place, date, time and manner of such sales.

(a) After February 28 each year the town clerk-treasurer is hereby directed to issue an execution in the name of the town, against any defaulting taxpayer and property thereof and by the same to direct the delinquent tax collector if such be appointed or in the alternative, the chief of police, to levy upon and expose the same to public sale before the front door of the town hall, in an amount prescribed by law and from the proceeds derived from such sale shall be paid to the town the taxes, penalties and fees including costs incurred in such sales and the surplus, if any, shall be disbursed according to law.

(b) Such tax sales shall be held at 10:00 a.m. on the first Monday of the month or if this is a holiday then on the following Tuesday all after advertising the sale in a local newspaper with circulation within the town at least once a week for three successive weeks prior to the date of sale.

(Code 1991, § 13-24; Ord. of 3-9-1994)