

CLARENDON COUNTY ORDINANCE NO. 2010-03

**AN ORDINANCE TO MAKE CERTAIN FINDINGS AND DETERMINATIONS
AND TO ALLOW FOR THE INSTALLMENT PAYMENT OF
REAL ESTATE AD VALOREM TAXES.**

WHEREAS, Clarendon County, South Carolina (“County”), is a political subdivision organized and existing under the laws of the State of South Carolina and as such, possesses all the powers granted to counties by the Constitution and the general laws of the State of South Carolina, including §4-9-25 and §4-9-30 (1976, as amended) relating to health, security, general welfare, peace, and order within the County; and

WHEREAS, Clarendon County Council is convinced that its community is beginning a period of growth and development; and

WHEREAS, Clarendon County recognizes that growth and development bring with them inherent responsibilities and burdens, and therefore feels it is important that its taxpayers are afforded opportunities to lessen these added responsibilities; and

WHEREAS, Clarendon County Council feels that pursuant to § 12-45-75 of the S.C. Code of Laws 1976, as amended, an avenue to lessen the inherent responsibilities and burdens is to allow for the installment payment of real estate ad valorem taxes;

NOW, THEREFORE, BE IT ORDAINED by the County Council of Clarendon County, South Carolina, that this Ordinance be enacted as follows:

1. AUTHORITY

Clarendon County is authorized to enact this Ordinance pursuant to § 12-45-75 of the S.C. Code of Laws 1976, as amended,

2. TERMS

A. A taxpayer may elect to prepay his/her real estate ad valorem taxes in installments by filing an estimate of real property taxes due for the forthcoming tax year, based upon the prior year’s taxes; or taxpayer may elect to pay installments upon receipt of the current real estate ad valorem tax billing. In the event the taxpayer makes an election to prepay his/her real estate taxes in installments, the taxpayer shall file the estimate on a document to be provided by the office of the Clarendon County Treasurer. The taxpayer, who elects to pay installment payments of his/her current real estate ad valorem tax billing, shall execute a document to be provided by the office of the Clarendon County Treasurer upon receipt of tax billing. Said documents to be

provided shall set forth in the form of an Agreement all terms relating to the desired installment payments. The Clarendon County Treasurer is authorized to execute said Agreement on behalf of Clarendon County.

B. Nothing in this section shall be deemed a waiver by the taxpayer to make payment under protest, to challenge assessments or to otherwise exercise his/her rights pertaining to assessments, levy, payment, protest or other challenges as set forth in the Code of Laws of the State of South Carolina.

3. ENFORCEABILITY

This Ordinance shall be enforced and monitored by the Clarendon County Treasurer or his designee(s).

4. EFFECT OF SECTION HEADINGS

The headings or titles of the several sections hereof shall be solely for the convenience of reference and shall not alter the meaning, construction, interpretation or effect of this Ordinance.

5. SEVERABILITY

If any provision, clause, sentence or paragraph of this Ordinance or the application thereof to any person or circumstances shall be held invalid, that invalidity shall not affect the other provisions of this Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

6. EFFECTIVE DATE

This Ordinance shall take effect upon adoption by the County Council of Clarendon County, South Carolina, and become enforceable on January 1, 2010.

BE IT ORDAINED, that this Ordinance is adopted this 10 day of May, 2010.

ATTEST:



Mia R. Jackson
Mia R. Jackson, Clerk to Council

CLARENDON COUNTY COUNCIL

Dwight L. Stewart, Jr., Chairman

First Reading: March 8, 2010
Public Hearing: April 12, 2010
Second Reading: April 12, 2010
Third Reading and Adoption: May 10, 2010