

**ORDINANCE NO. 257.2015**

FILED FOR RECORD  
2015 JUN 30 PM 9:59  
JOYCE H. STANTON  
CLERK OF COURTS  
KERSHAW COUNTY, S.C.

**AN ORDINANCE DIRECTING THE IMPLEMENTATION OF REAL PROPERTY REASSESSMENT IN KERSHAW COUNTY BE DELAYED FOR ONE YEAR, AS AUTHORIZED BY SECTION 12-43-217(B), SOUTH CAROLINA CODE OF LAWS 1976, AS AMENDED**

**WHEREAS**, Section 12-43-217(A), South Carolina Code of Laws, 1976, as Amended (“the Code”) requires that counties appraise and equalize real property under its jurisdiction every five (5) years; and

**WHEREAS**, Section 12-43-217(B) of the Code allows that, “A county by ordinance may postpone not for more than one property tax year the implementation of revised values resulting from the equalization program provided pursuant to subsection (A)”;

**WHEREAS**, Kershaw County Council deems the postponement necessary for proper evaluation of revised values under the direction of the South Carolina Department of Revenue; and

**WHEREAS**, the postponement applies to all revised values, including values for state-appraised property.

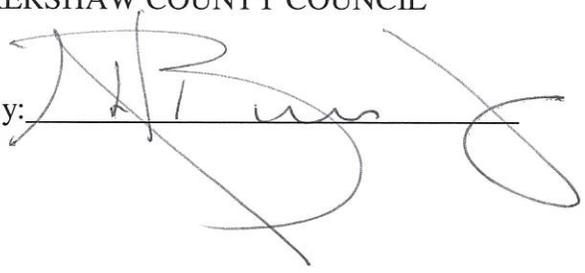
**NOW, THEREFORE, BE IT ORDAINED**, the Kershaw County Council hereby directs the postponement of the implementation of the appraisal and equalization of properties under its jurisdiction for not more than one (1) property tax year, that said postponement applies to all revised values, including values for state-appraised property, and that said postponement does not affect the schedule of the appraisal and equalization program pursuant to Section 12-43-217, South Carolina Code of Laws, 1976, as amended.

**THIS ORDINANCE SHALL BECOME EFFECTIVE UPON THIRD READING.**

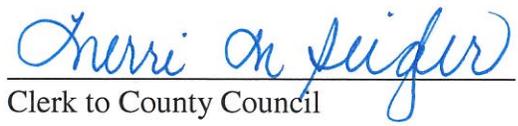
ADOPTED by Kershaw County Council this 26<sup>th</sup> day of May, 2015.

KERSHAW COUNTY COUNCIL

By: \_\_\_\_\_



ATTEST:

  
Clerk to County Council

First Reading: April 28, 2015  
Second Reading: May 12, 2015  
Third Reading: May 26, 2015