

ORDINANCE NO. 186.2011

AN ORDINANCE ESTABLISHING THE KERSHAW COUNTY BOARD OF ASSESSMENT APPEALS, PROVIDING THE DUTIES THEREOF, AND PROVIDING FOR APPEALS THEREFROM TO THE SOUTH CAROLINA ADMINISTRATIVE LAW COURT

BE IT ENACTED BY THE KERSHAW COUNTY COUNCIL THAT:

1. Creation and Appointment

There is hereby created the Kershaw County Board of Assessment Appeals which shall consist of five (5) members to be appointed by the Kershaw County Council. The members of the Board shall be appointed for terms of four (4) years; provided that, the terms shall be staggered in the initial appointment by appointing two (2) members to two (2) year terms. The Kershaw County Council shall appoint a Temporary Chairman for the Kershaw County Board of Assessment Appeals' first meeting. The Board shall, at the first meeting, select a Chairman and Secretary. The Temporary Chairman may serve as Chairman or Secretary if selected by the Board at the first meeting.

2. Duty and Power

The Board shall have the duty and power to hear and decide upon all properly filed appeals from the assessments of real property as made by the Kershaw County Assessor. The Board shall meet as often as may be required to conduct its business and discharge its duty as herein prescribed. The Board shall consider all appeals as expeditiously as is practicable. The chairman or a majority of the members of the Board may call a meeting of the Board at any time.

3. Procedure for Board Proceedings

All appeal hearings and proceedings of the Board shall be conducted in accordance and in conformity with the applicable laws of this State and such applicable rules and regulations as may from time to time be established by the South Carolina Tax Commission. The Board may adopt such other rules of procedure as it may deem appropriate, provided such rules shall not conflict with the laws of this State or with applicable rules and regulations established by the South Carolina General Assembly or other governing body.

4. Removal

Any member who shall be absent from three consecutive meetings of the Board shall be deemed to have forfeited his membership on the Board, and shall be automatically removed from the Board. It shall be the responsibility of the Board Chairman to notify the Board, the offending member, and the County Council of such absences, removal or vacancy, and the County Council shall fill the vacancy created thereby.

FILED FOR RECORD  
2011 FEB 7 AM 9:54  
KERSHAW COUNTY  
SOUTH CAROLINA

**5. Repeal of Inconsistent Laws**

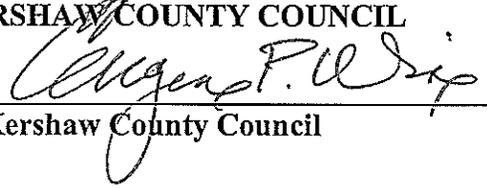
All ordinances and laws in conflict with this ordinance are hereby repealed or amended to the extent of such conflict.

**Effective Date.** This ordinance shall take effect at Third Reading.

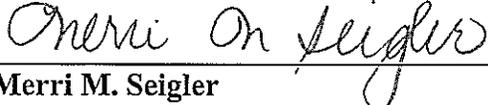
**ADOPTED THIS 25<sup>th</sup> day of OCTOBER, 2011, BY KERSHAW COUNTY COUNCIL.**

**KERSHAW COUNTY COUNCIL**

By

  
Kershaw County Council

**ATTEST:**

  
Merri M. Seigler  
Clerk to County Council

**First Reading: October 6, 2011**  
**Second Reading: October 11, 2011**  
**Third Reading: October 25, 2011**