

**ORDINANCE NO. 05-563**

**AN ORDINANCE AUTHORIZING  
A SPECIAL PROPERTY TAX ASSESSMENT FOR  
THE PROPERTY LOCATED AT 100 AND 106 NORTH MAIN STREET**

*WHEREAS*, Section 4-9-195 of the Code of Laws of South Carolina authorized counties to grant special property tax assessments to rehabilitated historic properties; and

*WHEREAS*, Sumter County Council has been asked to grant a special property tax assessment to the buildings located at 100 and 106 North Main Street in Sumter, SC; and

*WHEREAS*, it appears that the two buildings are located among a group of buildings identified together as the Sumter Downtown Historic District which is on the National Register of Historic Places; and

*WHEREAS*, the two buildings are currently vacant and require rehabilitation to be usable; and

*WHEREAS*, it is in the public interest to encourage rehabilitation and development of property that is not in use; and

*WHEREAS*, it is in the public interest for Sumter County Council to allow special tax assessments to encourage rehabilitation of historic buildings when that incentive is in the best interest of Sumter County.

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF SUMTER COUNTY, SOUTH CAROLINA, AT ITS REGULAR MEETING DULY ASSEMBLED AND BY THE AUTHORITY THEREOF:**

A special property tax assessment, as authorized by §4-9-195, Code of Laws of South Carolina, (1976, as amended) is hereby granted to the properties known as 100 and 106 North Main Street as "rehabilitated historic property". Those properties are further identified as TMS Numbers 228-12-04-032 and 228-12-04-031, respectively, on the 2005 tax maps for Sumter County. The Sumter County Assessor is hereby designated as the official to perform the functions required by the governing body under §4-9-195(A), Code of Laws of South Carolina, (1976, as amended).

The special assessment shall begin in the year that the properties receive a preliminary certification in accordance with §4-9-195(A)(1) of the state statute. The "Minimum expenditures for rehabilitation" shall be One Hundred (100%) Percent of the Fair Market Value of the properties in the year prior to the first year of the "Special Assessment Period." The "Special Assessment Period" shall be ten years.

For purposes of §4-9-195(B)(7) of the state statute, the "Reviewing Authority" for this Ordinance is the Historic Preservation Design Review Committee. The Assessor shall coordinate his efforts with the Sumter City-County Planning Commission and the Historic Preservation Design Review Committee, as necessary, to comply with the requirements of §4-9-195, Code of Laws of South Carolina, (1976, as amended)

The Sumter County Assessor is authorized to sign any documents necessary to allow the special assessment.

**THE COUNTY COUNCIL FOR SUMTER COUNTY  
SOUTH CAROLINA**

**BY:**

Louis Fleming

**ITS:** Chairman

**ATTEST:**

**BY:**

Mary W. Blanding

**ITS:** Clerk to County Council

First Reading: February 22, 2005.

Second Reading: March 8, 2005.

Third Reading and Adoption: March 22, 2005.