



REQUEST FOR COUNCIL ACTION

City of Greenville, South Carolina

Agenda Item No.

15d

TO: Honorable Mayor and Members of City Council
FROM: Nancy P. Whitworth, Interim City Manager

Ordinance/First Reading Ordinance/Second & Final Reading Resolution/First & Final Reading Information Only

AGENDA DATE REQUESTED: February 11, 2019

ORDINANCE/RESOLUTION CAPTION:

TO AUTHORIZE A PROPERTY TAX CREDIT TO TAXPAYERS WITHIN THE CORPORATE LIMITS OF THE CITY OF GREENVILLE FOR INSTALLATION OF FIRE SPRINKLER SYSTEMS

SUMMARY BACKGROUND:

This Ordinance authorizes a property tax credit afforded by Section 12-6-3622 of the South Carolina Code of Laws (the "Credit") to taxpayers, within the corporate limits of the city of Greenville, who install a new fire sprinkler system in a residential or commercial structure where such installation is not otherwise required by law, regulation or code. This Ordinance also sets out steps the taxpayer must complete in order for the City to consent to the Credit.

IMPACT IF DENIED:

If denied, the City will not authorize a property tax credit to taxpayers within the corporate limits of the city of Greenville for installation of fire sprinkler systems.

FINANCIAL IMPACT

N/A

REQUIRED SIGNATURES

Department Director _____

OMB Director _____

City Attorney *Michael S. Pitts* _____

City Manager *Nancy Whitworth* _____

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A N O R D I N A N C E

TO AUTHORIZE A PROPERTY TAX CREDIT TO TAXPAYERS WITHIN THE CORPORATE LIMITS OF THE CITY OF GREENVILLE FOR INSTALLATION OF FIRE SPRINKLER SYSTEMS

WHEREAS, Section 12-6-3622 of the South Carolina Code of Laws (the “Code”) provides that if a local taxing entity consents, a taxpayer is eligible for a certain credit against real property taxes levied by the consenting local taxing entity if the taxpayer installs a new fire sprinkler system in a residential or commercial structure where such installation is not otherwise required by law, regulation or code (the “Credit”); and

WHEREAS, the amount of the Credit shall be equal to twenty-five (25%) percent of the direct expenses associated with installing the fire sprinkler system, not including any type of fee charged by a public or privately owned utility, to be applied against real property taxes attributable to the City’s millage; and

WHEREAS, the city of Greenville wishes to provide its consent to, and the authorization of, the Credit and provide for the procedure by which a taxpayer applies for and receives a certification from the City that the taxpayer is eligible for the Credit; and

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF GREENVILLE, SOUTH CAROLINA:

1. The City hereby consents to any taxpayer within the corporate limits of the City receiving the Credit against the real property taxes levied by the City in such amount and in the manner as provided for by State law, if:
 - (a) The taxpayer installs a new, fully functional fire sprinkler system not otherwise required by law, regulation or code and otherwise complies with Section 12-6-3622 of the Code;
 - (b) The taxpayer applies for the Credit by submitting the statutory South Carolina Department of Revenue form along with complete documentation evidencing the costs of installation for which the taxpayer seeks the tax credit;
 - (c) Upon request of the City, the taxpayer provides additional documentation to the City to allow the City to verify the amount of the Credit within fifteen (15) days from the date of the request by the City; and
 - (d) The City Council certifies by way of a Resolution that the taxpayer is eligible for the Credit.
2. Pursuant to Section 12-6-3310(A) of the Code, the entire amount of the Credit must be used in the calendar year in which the eligible fire sprinkler system is installed.
3. It shall be the sole responsibility of the taxpayer to: (a) notify the Greenville County Tax Collector and Tax Assessor of the taxpayer’s eligibility for the Credit; and (b) confirm the Credit with Greenville County and take any additional action required to perfect same with the County Tax Collector and/or Tax Assessor. The City shall make no representation concerning a taxpayer’s ultimate entitlement to property tax relief, or any other form of tax relief, beyond the consent expressed herein and the individual Credit eligibility determination to be made by Resolution as more fully addressed above.

4. This Ordinance shall be effective upon second and final reading.

DONE, RATIFIED AND PASSED THIS THE _____ DAY OF _____, 2019.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

REVIEWED:

CITY MANAGER