



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: June 24, 2019

ORDINANCE/RESOLUTION CAPTION:

Ordinance to amend Chapter 40, Taxation, Article IV, Special Tax Assessment for Rehabilitated History Property, of the Code of Ordinances of the City of Greenville to provide for administrative revisions

SUMMARY BACKGROUND:

Planning staff is requesting administrative changes to Chapter 40, Taxation, Article IV, Special Tax Assessment for Rehabilitated Historic Property, of the Code of Ordinances to update language as follows:

- a. Amend references to change “design review panels (DRP)” to “design review board (DRB).”
- b. Amend Sec. 40-153, Standards for review of rehabilitee work, to provide clarity to changes that were previously made under Ordinance No. 2017-87 amending Section 40-151(a).
- c. Amend Sec. 40-154(f) of the Code of Ordinances to remove decertification criterion “sale or transfer of ownership during the special assessment period other than in ordinary course within probate proceedings” as previously amended in South Carolina Code §4-9-195.

IMPACT IF DENIED:

If denied, Article IV will not be amended.

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 AMEND CHAPTER 40, TAXATION, ARTICLE IV, SPECIAL TAX ASSESSMENT FOR REHABILITATED HISTORY PROPERTY, OF THE CODE OF ORDINANCES OF THE CITY OF GREENVILLE TO PROVIDE FOR ADMINISTRATIVE REVISIONS

WHEREAS, Planning staff recognizes the importance of making current the Code of Ordinances of the City of Greenville and requests consideration of the following amendments; and

WHEREAS, the reference to “design review panels (DRP)” in Chapter 40, Taxation, Article IV, Special Tax Assessment for Rehabilitated History Property, of the Code of Ordinances has been adapted to “design review board (DRB),” and staff is requesting that references to the same be amended in Article IV of the Code of Ordinances; and

WHEREAS, Planning staff requests an amendment to Sec. 40-153, Standards for review of rehabilitation work, to provide clarity to changes previously approved in Ordinance No. 2017-87 amending Section 40-151(a); and

WHEREAS, an amendment to South Carolina Code §4-9-195, Grant of special property tax assessments to “rehabilitated historic property” or “low and moderate income rental property” was previously made to remove decertification criterion “sale or transfer of ownership during the special assessment period other than in ordinary course within probate proceedings”, thus requiring an amendment to the same language in Sec. 40-154(f) of the Code of Ordinances;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF GREENVILLE, SOUTH CAROLINA, the following amendments to Chapter 40, Taxation, Article IV, Special Tax Assessment for Rehabilitated History Property, of the Code of Ordinances of the City of Greenville are approved as follows:

1. Delete “DRP” and replace it with “DRB”, to change reference from panel to board in the following sections: Sec. 40-152(1)(a) and (b), Sec. 40-152(2)(b), Sec. 40-153(2), Sec. 40-154(b), Sec. 40-154(b)(2), Sec. 40-154(c), Sec. 40-154(d), and Sec. 40-154(e).
2. Amend Sec. 40-153(5), Time Limits, to include the underlined language for clarity:
 (5) *Time limits.* Upon preliminary certification, the property will be assessed for two years on the fair market value of the property at the time the preliminary certification was made. If the project is not complete after two years, but the minimum expenditures for rehabilitation have been incurred, the property continues to receive the special assessment until the project is complete, but not for more than five years. (The total special tax assessment period shall not exceed ten years, unless project received city council approval for an extended assessment period as set forth in Sec. 40-151.)
3. Amend Sec. 40-154, Process, to include the underlined language and exclude the strikeout language:
 (f) *Decertification.* When the property has received final certification and assessed as rehabilitated historic property, it remains so certified and must be granted the special assessment until the property becomes disqualified by any one of the following;
 - (1) Written notice by the owner to the ~~DRP~~ DRB ~~and county auditor~~ to remove the preferential assessment;

- ~~(2) Sale or transfer of ownership during the special assessment period, other than in ordinary course within probate proceedings;~~
- (32) Removal of historic designation by the city council; or
- (43) Rescission of the approval of rehabilitation work by the ~~DRP~~ DRB because of alterations or renovations by the owner or his estate which cause the property to no longer possess the qualities and features which made it eligible for final certification.

Under no circumstances shall the sale or transfer of ownership of real property certified and assessed in accordance with this section and any ordinance in effect at the time disqualify the property from receiving the special property tax assessment under this section.

- 4. Amend Sec. 40-154, Process, to include the following subsection:
 (i) Applicant. Once the governing body has granted the special property tax assessments authorized by this section, the owner of the property shall make application to the auditor for the special assessment provided for by this section.

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

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

REVIEWED:

CITY MANAGER