

RESOLUTION 08-23-05

AUTHORIZING THE CITY OF HARTSVILLE TO ADOPT AN ASSESSMENT AND APPEALS POLICY FOR THE ADMINISTRATION OF THE CITY'S BUSINESS LICENSE PROGRAM; AND OTHER MATTERS RELATING THERETO

NOW THEREFORE, be it resolved by the City Council of the City of Hartsville (the "**Council**"), as the governing body of the City of Hartsville, South Carolina (the "**City**"), in a meeting duly assembled as follows:

Section 1 Findings. The Council hereby makes the following findings of fact in connection with the adoption of this resolution (this "**Resolution**"):

(a) The City is a municipal corporation of the State of South Carolina (the "**State**"), located in Darlington County, South Carolina and possesses all general powers granted by the Constitution and statutes of the State to municipal corporations.

(b) In September 2020, the South Carolina General Assembly adopted the "South Carolina Business License Tax Standardization Act", now codified at Sections 6-1-400 to 6-1-420 of the Code of Laws of South Carolina 1976, as amended (the "**Act**") which taxing jurisdictions must comply with when assessing business license taxes.

(c) The Act establishes various requirements including those related to the assessment and appeals process for taxpayers.

(d) In order to effectively comply with the Act and administer the City's business license program, the City has determined that it is appropriate to adopt an assessment and appeals policy (the "**Policy**") that sets forth specific procedures for the assessment of delinquent taxes, the conduct of informal conferences, hearings, and the appeals process, and further includes details regarding the presentation of testimony and evidence.

Section 2 Assessment and Appeals Policy. The Council hereby approves the Policy which is attached to this Resolution at **Exhibit A**. The Policy shall take effect as of the passage of this Resolution and shall be utilized by the City in the administration of its business license program.

Section 3 Modification. Any modification to the Policy shall be undertaken by and through subsequent amendatory actions of the Council.

[Signature page to follow]

ADOPTED AND APPROVED on this __th day of August 2023.

CITY OF HARTSVILLE, SOUTH CAROLINA

(SEAL)

By: _____
Casey Hancock, Mayor

Attest:

Andrea D. Crenshaw, CMC, City Clerk

Exhibit A

Assessment and Appeals Policy