

ANDERSON COUNTY COUNCIL  
ANDERSON, SOUTH CAROLINA

Formal Meeting - February 7, 1978 - 9:00 a.m.  
C. Edward Poore - Presiding

M I N U T E S

PRESENT: Chairman - C. Edward Poore  
Members - Joseph G. Wright, III  
Fred H. Bratcher  
Sam S. Gerrard  
David L. Hooper  
Daniel A. Rhodes

Mr. Poore called the meeting to order and Councilman Sam S. Gerrard gave the invocation.

On the motion of Mr. Hooper, seconded by Mr. Gerrard, Council voted unanimously to approve the minutes of the January 24, 1978 meeting as mailed.

Mr. Daniel D. Hooks of Cole, Hook and Company came before Council for the purpose of answering questions concerning the 1976-77 audit for Anderson County. Councilman Joseph G. Wright, III recommended to Council that the County Attorney check with the Treasurer's Office concerning delinquent taxes for 1976-77. Council accepted Councilman Wright's recommendation.

On the motion of Mr. Hooper, seconded by Mr. Rhodes, Council voted unanimously to authorize Cole, Hook and Company to prepare the 1977-78 audit for Anderson County at an amount not to exceed \$16,500.

The Committee named to study penalties on delinquent property taxes (Councilman Sam S. Gerrard, David L. Hooper and Daniel A. Rhodes) recommended that the procedure for collecting these taxes remain as it is until it has been changed by the Delegation. Council accepted their recommendation (See attachment - § 12-45-180).

Mr. Claude Reed requested Council pave a road on one of his properties. Council assured Mr. Reed that the County Attorney and County Engineer would check into the matter.

Mr. Jim Forth of the South Carolina Appalachian Council of Governments requested Council accept a "Human Services Rating Form" for use in Anderson County by its Purchasing Department. Council accepted Mr. Forth's request as information.

On the motion of Mr. Rhodes, seconded by Mr. Hooper, Council voted unanimously to transfer thirteen hundred dollars (\$1,300) from Broadway Lake's account (Object # 80 - Land, Building, Right-of-Way) toward other use at the Lake.

Mr. Prue Gilreath requested Council use some of the additional Revenue Sharing Funds to give County employees a cost-of-living raise in salaries. Council accepted Mr. Gilreath's request as information.

Mr. Robert P. Lusk informed Council that a newspaper ad will be published stating that Schmid Laboratories Bonds Issue will be approved by the State Budget and Control Board, and a public hearing will be held at Council's next meeting concerning this bond issue. Council accepted this information.

On the motion of Mr. Gerrard, seconded by Mr. Rhodes, Council voted unanimously to adopt on

second (2nd) reading Ordinance # 24 (Schedule of County Council Meetings).

On the motion of Mr. Wright, seconded by Mr. Gerrard, Council voted unanimously to transfer four hundred dollars (\$400) from Broadway Lake's account (Object # 80 - Land, Building, Right-of-Way) to Object # 41 (Uniforms and Clothing).

On the motion of Mr. Hooper, seconded by Mr. Gerrard, Council voted unanimously to adjourn at 9:57 a.m.

*Gerlinda E. Witcher*  
Miss Gerlinda E. Witcher, Clerk  
ANDERSON COUNTY COUNCIL

Enclosure

W. Hoyle  
Mail

§ 12-45-170

TAXATION

**Related Local Laws—**

For local laws as to collection of delinquent taxes by the treasurer in Beaufort, Kershaw, Lexington, Spartanburg and Sumter Counties, see Local Law Index

**Cross references—**

As to municipal taxation generally, see §§ 5-21-110 to 5-21-130.

**§ 12-45-180. Penalties on delinquent taxes; collection; execution.**

When the taxes and assessments or any portion thereof charged against any property or person on the duplicate for the current fiscal year shall not be paid on or before the thirty-first day of December, the county auditor shall proceed to add a penalty of one per cent on the county duplicate and the county treasurer shall collect such penalty; and if such taxes, assessments and penalty are not paid on or before the first day of February next thereafter, an additional penalty of one per cent thereon shall be added by the county auditor on the county duplicate and collected by the county treasurer; and if such taxes, assessments and penalties are not paid on or before the first day of March next thereafter, an additional penalty of one per cent thereon shall be added by the county auditor on the county duplicate and collected by the county treasurer; and if such taxes, assessments and penalties are not paid on or before the first day of April next thereafter, an additional penalty of four per cent thereon shall be added by the county auditor on the county duplicate and collected by the county treasurer; and if such taxes, assessments and penalties are not paid on or before the fifteenth day of April next thereafter, the county treasurer shall issue his tax execution for such taxes, assessments and penalties against the property of the defaulting taxpayer, according to law.

**HISTORY:** 1962 Code § 65-2008; 1952 Code § 65-2008; 1942 Code § 2782; 1932 Code § 2830; Civ. C. '22 § 505; Civ. C. '12 § 454; Civ. C. '02 § 406; G. S. 276; R. S. 333; 1881 (17) 1027; 1887 (19) 862; 1902 (23) 972; 1909 (26) 76; 1936 (39) 1389; 1938 (40) 1872; 1953 (48) 23; 1959 (51) 553.

**Related Local Laws—**

For a local law making this section inapplicable to Richland County, see Local Law Index.

For local laws making special provisions for Dillon, Dorchester, Edgefield, Greenville, Greenwood, Laurens, Lee, Lexington and McCormick Counties, see Local Law Index.

For a local law as to collection of taxes in Cow Castle Drainage District, Orangeburg County, see Local Law Index.

For local laws as to tax collectors and/or the collection of delinquent taxes in particular counties, see Local Law Index.

**Cross references—**

As to payment of taxes under protest, see § 12-47-210.

As to action for recovery of taxes paid to county under protest, see § 12-47-

20.

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