



## Special Tax District

Dear Resident(s):

Thank you for your interest in creating a potential special tax district to upgrade your road to conform to the County Minimum Road and Street Standards for the purpose of acceptance into the County road system. Enclosed is a petition that must carry the signatures of 25% of the landowners on your road in order to initiate the process of a special tax district.

The enclosed ordinance will explain the criteria that must be met before a special tax district can be created. Please read Item (b), section (4) on the attached Anderson County Ordinance Chapter 38 Section: 38-711 (Ord. No. 2003-007).

Prior to the Engineering Department preparing an estimated cost to bring the roads up to current minimum road standards, the following items are required: Receipt of the signed petition with the appropriate signatures, and the receipt of an agreement from the current owner or owners of the roads to convey the right of way for the roads once County Council is willing to accept them.

If the residents desire to pursue the creation of the special tax district, after being notified of the estimated cost, a final petition with the signatures of 75% or more of the resident freeholders who own at least seventy-five percent of the assessed valuation of real property will be required.

If you have any further questions, please contact our office at 260-4190.

Sincerely,

Jill DiAgostino  
Information Management Supervisor

**Tommy Dunn**  
Chairman, District 5

**John B. Wright, Jr.**  
Council District 1

**Ray Graham**  
Council District 3

**M. Cindy Wilson**  
Council District 7

**ANDERSON COUNTY**  
SOUTH CAROLINA

**Brett Sanders**  
V. Chairman, District 4

**Gracie S. Floyd**  
Council District 2

**Jimmy Davis**  
Council District 6

**Lacey Croegaert**  
Clerk to Council

**Rusty Burns** | County Administrator  
rburns@andersoncountysc.org





**Sec. 38-711. - County roads.**

- (a) The county shall not improve or maintain any road unless such road is listed on the master list of county maintained roads (the "master list"), an updated copy of which shall be kept at the county transportation division office and made available for public inspection.
- (b) A new or existing private road may be designated a county road, be incorporated into the county road system, and included on the master list of all county roads only in the following four circumstances:
  - (1) Any residential, commercial or industrial road constructed by the county.
  - (2) Any private residential, commercial or industrial road constructed in conformance with the road standards and subdivision regulations codified in this chapter 38 receiving approval by the county engineer, and a decision by county council to accept the road into the county road system. The application for county acceptance of any road shall be accompanied by a certificate of compliance with the road standards contained in this article, and signed and certified by the professional engineer of record. Any and all costs associated with obtaining the compliance certificate shall be the responsibility of the applicant or sub divider.
  - (3) Any private road having continuous unrestricted use by the general public, as evidenced by maps, aerial photographs, deeds of record, or affidavits, and deemed a public road by the circuit court.
  - (4) **Through the creation of a special tax district, a legislatively created administrative division of the county whereby resident freeholders fund, through the collection of uniform fees included on the annual property tax bill, upgrades to existing private roads in order for such roads to meet the standards of and for the purpose of acceptance into the county road system.**
    - (a) **If requested by more than 25 percent of the local residents desiring such upgrades, the county will provide an estimate of the costs necessary to update the private road in order to meet the standards of and for the purpose of acceptance into the county road system.**
    - (b) **The county will then prepare a petition containing a designation of the boundaries of the proposed special tax district, a description of the nature of the services to be rendered, and the maximum level of taxes or user service charges, or both, authorized to be levied and collected. Seventy-five percent or more of the resident freeholders who own at least 75 percent of the assessed valuation of real property in the proposed special tax district must sign the Petition.**
    - (c) **Section 5-3-240 of the Code of Laws of South Carolina, 1976, as amended, defines freeholder as: any person 18 years of age, or older, and any firm or corporation, who or which owns legal title to a present possessory interest in real estate equal to a life estate or greater (expressly excluding leaseholds, easements, equitable interests, inchoate rights, dower rights, and future interests) and who owns, at the date of the petition or of the referendum, at least an undivided one-tenth interest in a single tract and whose name appears on the county tax records as an owner of real estate.**
    - (d) **The county assessor shall then certify that the petition contains the requisite number of signatures necessary for the creation of the special tax district. Upon certification, the county will prepare and adopt an ordinance creating the special tax district.**
    - (e) **The cost of the services required for the special tax district shall be paid from the collection of a uniform user service charge, without interest, upon all parcels of real property within the district for a period not to exceed ten years. The user service charge will be included on the annual property tax bill and will be collected in the same manner as county property taxes. The first-year user service charge will also include all associated legal fees incurred in creating the special tax district. The user service charges are a charge against and run with the parcels of real property included in the special tax district, as set forth herein.**

- (c) No final plat of a subdivision shall be approved until the county engineer has received a sworn statement, signed by each owner of the property within the subdivision and duly notarized, stating that the road plan as shown on the plat is submitted with their consent and in accordance with their desires; and the dedication of roads shown on the plat is freely offered to the county. All encumbrances shall be released by instrument suitable for recording in the office of the register of deeds for the county prior to the roadways being accepted into the county system. Deeds or other instruments in suitable form as required by the county attorney shall be submitted for recording prior to the acceptance of any roads into the public domain.
- (d) No expenditures of any public funds shall be made on any road or right of way which has not been accepted as set forth above.

(Ord. No. 03-007, § 1, 4-15-03)