## State of South Carolina

## **Department of Revenue**

301 Gervais Street, P. O. Box 125, Columbia, South Carolina 29214 Website Address: http://www.sctax.org

## SC INFORMATION LETTER #05-7

SUBJECT: Tax Relief to Persons Affected by the Chlorine Leak in Graniteville

(County Property Tax)

DATE: January 25, 2005

AUTHORITY: S. C. Code Ann. Section 12-4-320 (2000)

SC Revenue Procedure #03-1

SCOPE: An Information Letter is a written statement issued to the public by the

Department to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value, and is not binding on the public or the

Department.

The statutory deadline for paying annual property taxes without penalty was January 18, 2005. The Office of the Comptroller General has extended the time for Aiken County's collection of current annual property taxes for those residents and property owners in Graniteville, South Carolina who were evacuated in connection with the chlorine leak on January 6, 2005. Further, the Department, in accordance with Code Section 12-4-520(6), has postponed the imposition of penalties on any affected property owner. Accordingly, the evacuated residents have until Wednesday, February 2, 2005, to pay their 2004 tax year property taxes, without penalty.