TOWN OF CHAPIN SOUTH CAROLINA

ORDINANCE NO. <u>006-04-2020</u>

AN EMERGENCY ORDINANCE PROVIDING FOR THE TEMPORARY SUSPENSION OF THE ASSESSMENT OF PENALTIES FOR LATE TAX PAYMENTS AS THEY RELATE TO BUSINESS LICENSE RENEWALS

WHEREAS, on March 13, 2020, Governor Henry McMaster issued Executive Order No. 2020-08 related to 2019 Novel Coronavirus ("*COVID-19*") and declared that a State of Emergency exists in South Carolina; and

WHEREAS, pursuant to Section 25-1-440(a)(1) of the Code of Laws of South Carolina 1976, as amended, when an emergency has been declared, proclamations and regulations issued by the Governor possess the force and effect of law as long as the emergency exists; and

WHEREAS, The Mayor of the Town of Chapin issued an Emergency Proclamation on March 19, 2020 pursuant to Chapin Town Code Sec. 2.121, declaring a State of Emergency in the Town of Chapin related to the outbreak of COVID-19, consistent with state and federal requirements and recommendations.

WHEREAS, the Mayor called and properly scheduled a Special Meeting of the Town Council pursuant to Section 2.202(1) in order to adopt this Emergency Ordinance.

WHEREAS, on March 21, 2020, Governor Henry McMaster issued Executive Order No. 2020-12 related to 2019 Novel Coronavirus ("COVID-19") and the Department of Revenue has extended the State's income tax deadline from April 15, 2020 to July 15, 2020; and

WHEREAS, the Town of Chapin Business License renewal due date is April 15. Businesses are encouraged to renew their licenses when due if possible; and

WHEREAS, in order to offer relief to the business community, the Town will suspend the assessment of late penalties under Chapin Town Code 8.601 (I)(1) for late tax payments for Business License Renewals through May 30, 2020.

NOW THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF CHAPIN, SOUTH CAROLINA that the assessment of late penalties under Chapin Tow Code 8.601 (I)(1) for late tax payments for Business License Renewals be suspended through May 30, 2020.

FURTHERMORE, BE IT ORDAINED THAT,

- 1. This Emergency Ordinance pursuant to Chapin Town Code Sec. 2.120(a) and "shall expire automatically as of the sixty-first (61st) day following the date of enactment". (S.C. Code 1976, § 5-7-250(d));
- 2. The Town Council may renew this Emergency Ordinance for additional terms by Resolution, provided no renewal term exceeds sixty days; and

3. During the period of effectiveness of this Ordinance, any ordinance, resolution, policy, or bylaw of the Town of Chapin that conflicts with the provisions hereof is suspended and shall be superseded hereby.

DONE AS AN EMERGENCY ORDINANCE AT A SPECIAL CALLED MEETING and approved by the Council duly assembled, by no less than an affirmative vote of two-thirds of the members present pursuant to Chapin Town Code Sec. 2.120(b), this 9th day of April, 2020.

Albert Koon, Jr.

Mayor Pro Tem

ATTEST:

Shannon Bowers, Town Clerk Town of Chapin, South Carolina