TOWN OF BATESBURG-LEESVILLE AGENDA REGULAR COUNCIL MEETING January 14, 2019 7:00 P. M. TOWN HALL COMPLEX

120 West Church Street (Bldg. B)

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- II INVOCATION Kent Suits (Christ Community Church)
- III PLEDGE OF ALLEGIANCE
- IV APPROVAL OF AGENDA
- V ADOPTION OF MINUTES
 - A. Regular Council Meeting November 12, 2018
 - B. Council Work Session November 26, 2018
 - C. Special Council Meeting December 17, 2018

VI MAYOR'S REPORT

- A. Next Regular Council Meeting February 11, 2019
- B. Council Committee's Report
 - 1. Central Midlands Councilman Olin Gambrell
 - 2. Environmental Planning Advisory Committee Councilman Jason Prouse
 - 3. Joint Municipal Water/Sewer Commission Mayor Lancer Shull
- C. B-L Chamber of Commerce Update Mike Taylor, President of B-L Chamber of Commerce

VII PUBLIC COMMENT REGARDING ITEMS ON THE AGENDA

VIII UNFINISHED BUSINESS

IX NEW BUSINESS

- A. Presentation of Fiscal Year 2017/2018 Audit Amy Ely, Dooley & Company
- B. Proclamation Adopting the Municipal Association of SC 2019 Advocacy Initiatives
- C. 1st Reading Ordinance Establishing a Budget for the Local Hospitality Tax
- D. 1st Reading Ordinance to Amend the Business License Ordinance to Reflect Changes to the MASC Model Ordinance
- E. 1st Reading Ordinance to Adopt Low Income Senior Assistance Program

X MANAGER'S REPORT

- A. Update from Maurice Lindsay, Midlands Fatherhood Coalition of Lexington
- B. Batesburg-Leesville Branch Library Information from Donna Ciriello, Branch Librarian
- C. Recognition of 2018 Town Award Winners
- D. SCE&G 2019 Tree Trimming
- E. South Carolina Ethics Commission Annual Statement of Economic Interest
- F. Project Updates Hospitality Tax Update, Master Plan Study, Walk/Bike Study, CDBG 2019 Application, Water Project Study

XI EXECUTIVE SESSION

- A. Discussion Regarding Economic Development Opportunity in Relation to Project Covenant
- XII POSSIBLE ACTIONS BY COUNCIL IN FOLLOW UP TO EXECUTIVE SESSION
- XIII POTENTIAL AGENDA ITEMS FOR NEXT MONTH'S MEETING February 11, 2019
- XIV ADJOURNMENT

In compliance with the Freedom of Information Act, the news media and the public was notified of the time, date, and place along with a copy of the agenda of this meeting and a notice was posted on the outdoor bulletin board at the Batesburg-Leesville Town Hall and the Town's website no later than twenty-four hours prior to the meeting.

PUBLIC HEARING

NOVEMBER 12, 2018

Mayor Shull opened the first Public Hearing at 7:01 P. M. for citizen input on an **Ordinance for MASC Setoff Debt Program.** Since no one appeared before Council, Mayor Shull closed the Public Hearing at 7:02 P. M.

Mayor Shull opened the second Public Hearing at 7:02 P. M. for citizen input on an **Ordinance Adopting 5% Franchise Agreement with Mid-Carolina Electric Cooperative.** Since no one appeared before Council, Mayor Shull closed the Public Hearing at 7:02 P. M.

Mayor Shull opened the third Public Hearing at 7:02 P. M. for citizen input on an **Ordinance Adopting 5% Franchise Agreement with South Carolina Electric & Gas.** Since no one appeared before Council, Mayor Shull closed the Public Hearing.

REGULAR COUNCIL MEETING

The Regular Council Meeting for the Town of Batesburg-Leesville, held in Building B of the Town Hall Complex, was called to order by Mayor Shull at 7:03 P. M. Members present were Mayor Shull, Council Member Gambrell, Simpkins, S. Mitchell, Prouse, and Hallman. Council Member Cain was absent.

INVOCATION

The invocation was given by Rev. Kent Suits, Christ Community Church.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance to the American Flag was lead by Council Member Gambrell, retired veteran.

APPROVAL OF AGENDA

A motion was made by Council Member Simpkins with a second by Council Member Gambrell to amend the agenda to move Items 9 A. & B. directly after Item 4., the agenda approval. With no discussion, a vote was taken by the show of hands.

VOTE: 6 Approved 0 Denied

APPROVAL OF AGENDA CONT'D.

A motion was made by Council Member Simpkins with a second by Council Member Gambrell to approve the agenda after it was amended. With no discussion, a vote was taken by the show of hands.

VOTE:

6 Approved

0 Denied

NEW BUSINESS

A. Resolution - Recognizing the Batesburg-Leesville High School Panther Band

Mayor Shull read the Resolution after which a motion was made by Council Gambrell with a second by Council Member Simpkins to adopt. With no discussion, a vote was taken by the show of hands.

VOTE:

6 Approved

0 Denied

B. Resolution - Recognizing the B-L Bantam Youth Football Championship

Mayor Shull read the Resolution after which a motion was made by Council Member Simpkins with a second by Council Member Hallman to adopt. With no discussion, a vote was taken by the show of hands.

VOTE:

6 Approved

0 Denied

The recipients of both Resolutions received a standing ovation.

Mayor Shull paused the meeting in order for the participants to leave if they so desired.

ADOPTION OF MINUTES

A motion was made by Council Member Prouse with a second by Council Member Hallman to adopt the minutes from the October 8, 2018 Regular Council Meeting. With no discussion, a vote was taken by the show of hands.

VOTE:

6 Approved

0 Denied

MAYOR'S REPORT

Mayor Shull reported the next Regular Council Meeting will be December 10, 2018.

CENTRAL MIDLANDS - Council Member Gambrell

Council Member Gambrell reported the COG met in regular session. They put out the new Central Midlands Economic Development Brochure that listed the official population for Batesburg-Leesville as 5,273 with a life expectancy of 78 in our city. We had 7 single building permits and 4 commercial. The Comprehensive Economic Development Strategy provides grant funds to the nation's most distressed communities to revitalize, expand, or upgrade their physical infrastructure and are for towns and counties to apply for on an open basis. They went over the Long-Term Care Ombudsman Program, the family and resident type. Went over the SC Energy Office Mini-Grant Program to fund several high-impact projects in the areas of energy efficiency, renewable energy and alternative fuels. The next grant for \$5,000 is for Towns and high schools to apply for. The next meeting is Thanksgiving.

ENVIRONMENTAL PLANNING & ADVISORY COMMITTEE (E. P. A. C.) Council Member Prouse

Council Member Prouse reported that EPAC did not meet last month and changed their regular scheduled meeting to November 28th.

JOINT MUNICIPAL WATER/SEWER COMMITTEE - Mayor Shull

Mayor Shull reported the Commission met on October 10th. Reported no major impacts from Hurricane Florence but had electrical outages in several sites; did a lot of prep for Hurricane Michael. Had a request for an RFP for the expansion of their physical offices. They had an issue with taste and odor complaint which was controlled quickly and easily. The next meeting will be tomorrow at 5:30.

B-L CHAMBER OF COMMERCE - Mike Taylor, President

- ≈ The Annual Fashion Show was held on Tuesday evening, October 23rd, at Southern Occasions beginning at 7:00. This year's event was jointly sponsored by the Chamber and the B-L Study Club with between 85 and 100 people from the Midlands.
- ≈ Our next event in October was held jointly with the Town, "Halloween on Main". This was a great event and received comments from people out of town that brought their children and grandchildren. The Town, Town employees, Chief Oswald and the Police Department, Leesville Merchants Association, Dream Catchers, and everyone did a terrific job.

CHAMBER OF COMMERCE CONT'D

- ≈ The Chamber held a Ribbon Cutting for Sweet Magnolia Travel on Tuesday, November 6th at 11 A. M., which is located at 113-B Main Street, Leesville Business District.
- ≈ Tomorrow night, November 13th, we will have our Annual Banquet with Tom Ledbetter, associate Vice President for the Center for Entrepreneurial Success and Community Engagement, as our speaker. This will be at T & S Farms beginning at 7:00 P. M.
- ≈ The Batesburg-Leesville Ministerial Alliance will have the Community Thanksgiving Service on Sunday, November 18th beginning at 6:00 P. M. at St. John's United Methodist Church located at 513 W. Church Street, Batesburg Business District. A monetary offering as well as donations of non-perishable food items and paper products will be gathered to give to the Christian Ministry Center on Summerland Avenue.
- ≈ The Annual Christmas Parade and Tree Lighting will be Sunday, December 2nd beginning at 5:30. Plans will be finalized Wednesday morning.

PUBLIC COMMENT REGARDING ITEMS ON THE AGENDA - None

UNFINISHED BUSINESS

A. Second Reading - Ordinance for MASC Setoff Debt Program

A motion was made by Council Member Prouse with a second by Council Member Simpkins to adopt second reading. With no discussion, a vote was taken.

VOTE: 5 Approved 1 Denied - Council Member S. Mitchell

B. Second Reading - Ordinance Adopting 5% Franchise Agreement with Mid-Carolina Electric Cooperative

A motion was made by Council Member Gambrell with a second by Council Member Hallman to adopt second reading. With no discussion, a vote was taken.

VOTE: 6 Approved 0 Denied

UNFINISHED BUSINESS CONT'D.

C. Second Reading - Ordinance Adopting 5% Franchise Agreement with South Carolina Electric & Gas

A motion was made by Council Member Simpkins with a second by Council Member Gambrell to adopt second reading. After a brief discussion, a vote was taken.

VOTE: 6 Approved 0 Denied

NEW BUSINESS CONT'D.

C. Approval of an Automatic Aid Agreement with Ridge Spring Fire Department

A motion was made by Council Member Prouse with a second by Council Member Hallman to approve. After a background was given by Fire Chief Hendrix and discussion was held, a vote was taken.

VOTE: 6 Approved 0 Denied

MANAGER'S REPORT - Ted Luckadoo

Due to the length of the Manager's Report, the attached is an official part of the minutes for November.

EXECUTIVE SESSION - None

POSSIBLE ACTIONS BY COUNCIL IN FOLLOW UP TO EXECUTIVE SESSION - None

POTENTIAL AGENDA ITEMS FOR NEXT MONTH'S MEETING - December 10th

Council Member Simpkins asked to review the Senior Assistance Program. It was agreed to have this review at the November 26th Work Session.

Regular Council Meeting
November 12, 2018
Page 6
ADIOURNMENT

	•	brell with a second by Council Member cussion, a vote was taken by the show of	
VOTE:	6 Approved	0 Denied	
Approved this 14th day of January 2019.			
		Lancer D. Shull, Mayor	
ATTEST:			
Judy E. Edwards, T	Town Clerk		

In compliance with the Freedom of Information Act, the news media and the public was notified of the time, date, and place along with a copy of the agenda of this meeting and a notice was posted on the outdoor bulletin board at the Batesburg-Leesville Town Hall and the Town's website no later than twenty-four hours prior to the meeting.

COUNCIL WORK SESSION

NOVEMBER 26, 2018

The Council Work Session for the Town of Batesburg-Leesville, held in Building B of the Town Hall Complex, was called to order by Mayor Shull at 6:06 P. M. Members present were Mayor Shull, Council Member Gambrell, S. Mitchell, Prouse, and Hallman. Council Member Cain and Simpkins were absent. Districts 1 and 6 are vacant.

INVOCATION

The invocation was given by Council Member Gambrell.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance to the American Flag was held.

APPROVAL OF AGENDA

A motion was made by Council Member Prouse with a second by Council Member Hallman to approve the agenda. With no discussion, a vote was taken by the show of hands.

VOTE: 5 Approved 0 Denied

DISCUSSION TOPICS

A. Discussion Regarding the Town's Senior Assistance Fund Program

Assistant Town Manager Duncan gave a power point presentation of the Senior Assistance Fund Program since the program's inception in 2007 to date. This program was set up for the purpose of allocating funds collected by the Town from franchise fees to be used to assist low income senior citizens with their B-L water/sewer bill. All thirteen (13) criteria were reviewed and discussed. This program was not set up in the form of a Resolution or Ordinance. When changes were made to the program, it was brought up and voted on by Council with everything included in the minutes. Manager Luckadoo stated he would like to discuss this with the Town Attorney as to whether we need an Ordinance or Resolution as a protection measure for the program.

Council Work Session November 26, 2018 Page 2

A. Senior Assistance Cont'd.

Discussion was held on the application form, the budgeted amount for the program, and the change in the poverty guidelines.

B. Discussion Regarding Fiscal Year 18/19 Budget Amendment to Adopt Hospitality Tax Budget & Make Mid-Year Adjustments to the Budget

Manager Luckadoo stated the H-Tax goes into effect January 1st and the first payment to the Town will be February 20th. At this point the only step we have not taken, which is required by law, is to pass a budget for the hospitality tax. There will be six (6) months left in this budget cycle, January - June 30th, that we will be collecting these funds. Projections were made that approximately \$400,000 in revenue would come in for a year in H-Tax funds and for six months approximately \$200,000. Items to be funded (expenses) by the Local Hospitality Tax were taken from the actual H-Tax Ordinance but specific projects have not yet been identified. Those to be funded are:

- ≈ 1. Revitalization and beautification of the B-L Business Districts \$100,000
- \approx 2. Rehabilitation of the Haynes Auditorium \$40,000
- \approx 3. Improvements to the Town of B-L owned Parks \$50,000
- ≈ 4. Town Events \$10,000

These figures are not set in stone and can be changed but are used to account for the \$200,000 in expenses to offset the revenue of \$200,000. The Master Plan study will give more definitive projects on our downtown business districts, the Haynes Auditorium, and the Town owned parks. After discussion, it was the consensus of Council to not list any items under the Expenses but just have it read "Hospitality-Tax Savings Account." By law, there has to be a separate bank account, a separate budget, and separate checks. Manager Luckadoo stated we will have first reading on the Hospitality Tax Budget at the December 10, 2018 Regular Council Meeting.

Council Work Session November 26, 2018 Page 3

ADJOURNI	MENT	
	2	r Prouse with a second by Council Member
hands.	agourn at 7:23 P. M. With I	no discussion, a vote was taken by the show of
VOTE:	5 Approved	0 Denied
Approved th	nis 14 th day of January 2019.	
		Lancer D. Shull, Mayor
		Euricer B. Shan, May or
ATTEST:		
Judy E. Edw	ards. Town Clerk	

In compliance with the Freedom of Information Act, the news media and the public was notified of the time, date, and place along with a copy of the agenda of this meeting and a notice was posted on the outdoor bulletin board at the Batesburg-Leesville Town Hall and the Town's website no later than twenty-four hours prior to the meeting.

SPECIAL COUNCIL MEETING

DECEMBER 17, 2018

The Special Council Meeting for the Town of Batesburg-Leesville, held in Building B of the Town Hall Complex, was called to order by Mayor Shull at 7:00 P. M. Members present were Mayor Shull, Council Member Gambrell, Simpkins, S. Mitchell, and Prouse. Council Member Cain and Hallman were absent.

INVOCATION

The invocation was given by Council Member Simpkins.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance to the American Flag was held.

APPROVAL OF AGENDA

A motion was made by Council Member Simpkins with a second by Council Member Gambrell to approve the agenda. With no discussion, a vote was taken by the show of hands.

VOTE: 5 Approved 0 Denied

PUBLIC COMMENT REGARDING ITEMS ON THE AGENDA - None

NEW BUSINESS

A. Approval of the Regular Council Meeting Dates for 2019

A motion was made by Council Member Gambrell with a second by Council Member Simpkins to approve the 2019 meeting dates. With no discussion, a vote was taken. VOTE: 5 Approved 0 Denied

Special Council Meeting December 17, 2018 Page 2

NEW BUSINESS CONT'D.

B. Approval of a Contract Addendum for the New Dispatch System to Upgrade GIS Mapping System

A motion was made by Council Member Prouse with a second by Council Member Gambrell to approve. Manager Luckadoo stated this is a contract addendum to the original contract with AT&T that was approved on August 13, 2018. This upgrade is an E911 MapFlex system that can be installed along with all the new equipment and dispatch systems with a cost of \$35,000 with 100% of the cost for this system refunded by the State's CMRS E9-1-1 office. Mapping systems and software, to include monthly fees associated with it are all eligible for 100% reimbursement. There is no actual cost to the Town to upgrade. With no further discussion, a vote was taken.

VOTE: 5 Approved 0 Denied

C. Acceptance of Results from the District 1 Special Election Held on November 27, 2018 and District 6 Special Election Held on December 11, 2018

Attorney Spradley stated we have the results in from the Lexington County Election Commission for the November 27, 2018 Special Election in District 1 being Cynthia Etheridge and the December 11, 2018 District 6 Run-off being Susan Whittle. A motion was made by Council Member Gambrell with a second by Council Member Simpkins to accept the election results. With no discussion, a vote was taken.

VOTE: 5 Approved 0 Denied

D. Swearing in of Council Members from District 1 and District 6 Special Elections

Attorney Spradley administered the Oath of Office to Cynthia Etheredge, District 1, and Susan Whittle, District 6, after which they took their respective seats on Council.

Special Council Meeting
December 17, 2018
Page 3

ADJOURNM	IENT	
	2	r Simpkins with a second by Council Member o discussion, a vote was taken by the show of
VOTE:	7 Approved	0 Denied
Approved th	is 14 th day of January 2019.	
		Lancer D. Shull, Mayor
ATTEST:		
Judy E. Edwa	ards, Town Clerk	



Proclamation Adopting MASC 2019 Advocacy Initiatives

WHEREAS, cities and towns in South Carolina are the government closest to the people providing the core services residents and businesses demand for an exceptional quality of life;

WHEREAS, hundreds of municipal officials from across the state collaborated to identify challenges at the municipal level;

WHEREAS, solutions to these challenges can be addressed through changes in state law;

WHEREAS, the Municipal Association identified three advocacy initiatives based on the feedback from local officials including updating the Local Government Fund formula, expanding flexibility for using accommodations and hospitality taxes, and reducing the wait time for law enforcement hires to be trained;

WHEREAS, cities and towns need an updated formula for the Local Government Fund that is reliable, fair and consistent for all cities and towns;

WHEREAS, cities and towns need expanded flexibility in using accommodations and hospitality taxes for infrastructure and law enforcement in tourist related areas;

WHEREAS, cities and towns need a reduced wait time for a local law enforcement hire to be admitted to the SC Criminal Justice Academy;

WHEREAS, the Town of Batesburg-Leesville fully supports the initiatives set forth by the Municipal Association of SC board of directors for city and town councils to govern effectively and efficiently;

BE IT THEREFORE RESOLVED that the Council of the Town of Batesburg-Leesville affirms on this day, January 14, 2019, its support for the Municipal Association's 2019 Advocacy Initiatives for the state's 271 cities and towns.

Dated this 14th Day of January 2019.

	TOWN OF BATESBURG-LEESVILLE
4.7777.07	Lancer D. Shull, Mayor
ATTEST:	
Judy E. Edwards Town Clerk	

STATE OF SOUTH CAROLINA	AN ORDINANCE TO ESTABLISH A BUDGET FOR THE
COUNTIES OF LEXINGTON AND SALUDA) BATESBURG-LEESVILLE LOCAL) HOSPITALITY TAX
TOWN OF BATESBURG-LEESVILLE))
WHEREAS, the Town has imposed a l the Code of Laws of South Carolina; and	ocal hospitality tax as set forth in Section 6-1-720
	n 6-1-720 of the Code of Laws of South Carolina the expenditure of the income from the local hospitality
Batesburg-Leesville, in Council, duly ass is established to account for all incom	INED, by the Mayor and Council of the Town of sembled and by the authority of the same that a budgme from the Town of Batesburg-Leesville's Locapenditure of said funds as set forth below:
HOSPITALITY TAX WILI HOSPITALITY TAX RESEF FROM ANY OTHER TOV THERE UNTIL SUCH T	ARE RECEIVED FROM THE LOCAL L BE PLACED INTO THE B-L LOCAL RVE ACCOUNT, SEPARATE AND APART WN ACCOUNT AND SHALL BE HELD IME AS COUNCIL PASSES A MORE HE EXPENDATURE OF SAID FUNDS.
This Ordinance shall take ex Reading.	ffect upon an affirmative vote on a Second
DONE IN MEETING DULY ASSEMI	BLED , this day of, 2019
Attest:	Lancer Shull, Mayor
Judy E. Edwards, Clerk/Treasurer	
First Reading:	
Second and Final Reading:	

Christian G. Spradley, Town Attorney

Approved as to form:

TOWN OF BATESBURG-LEESVILLE BUDGET JUSTIFICATION

DEPT.

Hospitality Tax

DEPT CODE

004

Account Line Item	FY 18/19 Budget	Justification	FY 17/18 Budget	Dollar Amount Change
040-004-02040-0347 HOSPITALITY TAX REVENUE	\$200,000	Money received from the sale of prepared food & beverages within the Town from January 1, 2019 unitl June 30, 2019.	\$0	\$200,000
TOTAL	\$200,000		\$0	\$200,000

TOWN OF BATESBURG-LEESVILLE BUDGET JUSTIFICATION

DEPT.

Hospitality Tax

DEPT CODE

DE

Account Line Item	FY 18/19 Budget	Justification	FY 17/18 Budget	Dollar Amount Change
HOSPITALITY TAX RESERVE	\$200,000	Funds will be placed into a separate Hospitality Tax bank account, separate from any and all other funds of the Town, and will not be spent unless approved by Council.	\$0	\$200,000
TOTAL	\$200,000		\$0	\$200,000

STATE OF SOUTH CAROLINA	AN ORDINANCE TO AMENDTITLE 7 CHAPTER 1 OF THE CURRENT
COUNTY OF LEXINGTON) CODE OF ORDINANCES OF THE) TOWN OF BATESBURG-LEESVILLE)
TOWN OF BATESBURG-LEESVILLE)) _)
BE IT ORDERED AND OR	DAINED by the Town Council of the Town of Batesburg-
Leesville, South Carolina in Counci	l assembled and by the authority thereof, that the Town of
Batesburg-Leesville wishes to amen	d Title 7 Chapter 1 of the Current Code of Ordinances for
the Town of Batesburg-Leesville to	o match the model ordinance proposed by the Municipal
Association of South Carolina.	
NOW THEREFORE, BE	IT ORDAINED BY THE TOWN OF BATESBURG-
LEESVILLE, SOUTH CAROLIN	NA IN COUNCIL DULY ASSEMBLED BY THE
AUTHORITY THEREOF, that Titl	e 7 Chapter 1 of the Current Code of Ordinances for the
Town of Batesburg-Leesville is amer	nded as is shown in Exhibit A attached hereto.
Effective this day of	, 20
	Lancer Shull, Mayor Town of Batesburg-Leesville, South Carolina
Attest:	
Lada E Edwards Torra Clads	-
Judy E. Edwards, Town Clerk	
First Reading:	_
Public Hearing:	_
Second Reading:	-



BUSINESS LICENSE ORDINANCE

Adopted December, 8 2014

Title 7

LICENSING AND REGULATION

CHAPTER 1 BUSINESS LICENSES

§ 7-1-1	License Required
§ 7-1-2	Definitions
§ 7-1-3	Purpose and Duration
§ 7-1-4	License Tax
§ 7-1-5	Registration Required
§ 7-1-6	Deductions, Exemptions, and Charitable Organizations
§ 7-1-7	False Application Unlawful
§ 7-1-8	Display and Transfer
§ 7-1-9	Administration of Article
§ 7-1-10	Inspection and Audits
§ 7-1-11	Assessments, Payments Under Protest, and Appeals
§ 7-1-12	Delinquent License Taxes, Partial Payments
§ 7-1-13	Notices
§ 7-1-14	Denial of License
§ 7-1-15	Suspension or Revocation of License
§ 7-1-16	Appeal to Council
§ 7-1-17	Consent, Franchise or License Required for Use of Streets
§ 7-1-18	Confidentiality
§ 7-1-19	Violations
§ 7-1-20	Severability
ξ 7-1-21	Classification and Rates

Sec. 7-1-1 License Required

Every person engaged or intending to engage in any calling, business, occupation or profession in whole or in part, within the limits of the Town of Batesburg-Leesville, South Carolina, is required to pay an annual license tax <u>for the privilege of doing business</u> and obtain a business license as herein provided.

Sec. 7-1-2 <u>Definitions</u>

The following words, terms and phrases, when used in this ordinance, shall have the meanings ascribed herein:

"Business" means a calling, occupation, profession or activity engaged in with the object of gain, benefit or advantage, either directly or indirectly.

"Charitable Organization" means an organization that is determined by the Internal Revenue Service to be exempt from Federal income taxes under 26 U.S.C. section 501 (c)(3), (4), (6), (7), (8), (10) or (19).

"Charitable Purpose" means benebolenta benevolent, philanthropic, patriotic, or eleemosynary

purpose which does not result in personal gain to a sponsor, organizer, officer, director, trustee or person with ultimate control of the organization.

"Classification" means that division of businesses by major groups subject to the same license rate as determined by a calculated index of ability to pay based on national averages, benefits, equalization of tax burden, relationships of services, or other basis deemed appropriate by the Council.

"Gross Income" means the total incomegross receipts or gross revenue of a business, received or accrued, for one calendar or fiscal year collected or to be collected from business done within the Municipality, excepting therefrom income earned outside of the Municipality on which a license tax is paid by the business to some other municipality or a county and fully reported to the Municipality. Gross income for agents means gross commissions received or retained, unless otherwise specified. Gross income for insurance companies means gross premiums written. Gross income for business license tax purposes shall not include taxes collected for a governmental entity, escrow funds, or funds which are the property of a third party. The value of bartered goods or trade-in merchandise shall be included in gross income. The gross income receipts or gross revenues for business license purposes may be verified by inspection of returns and reports filed with the Internal Revenue Service, the South Carolina Department of Revenue, the South Carolina Department of Insurance, or other government agencyagencies.

"License Official" means a person designated to administer this Ordinance.

"Licensee" means the business, the person applying for the license on behalf of the business, an agent or legal representative of the business, a person who receives any part of the net profit of the business, or a person who owns or exercises control of the business.

"Municipality" means the town of Batesburg-Leesville, South Carolina.

"Person" means any individual, firm, partnership, LLP, LLC, cooperative nonprofit membership, corporation, joint venture, association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principal.

"Student Permit" means any resident of School District 3. under the age of 19, that engages in an occupation or activity with the object of gain, benefit or advantage, either direct or indirectly. Tax shall be \$20.00 on gross income not exceeding \$5,000 per year, then \$1.00 on each additional \$1,000 or fraction thereof.

"Town Stamp" all coin operated amusement machines require annual stamp. Stamp is not transferable.

Sec. 7-1-3 Purpose and Duration

The business license levied by this ordinance is for the purpose of providing such regulation as may be required by for the businesses subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. Each_yearly license shall be issued for one calendar year ending on December 31the twelve-month period of May 1 to April 30. The provisions of this ordinance and the rates herein shall remain in effect from year to year as amended by the Council.

Sec. 7-1-4 License Tax

- A. The required license tax shall be paid for each business subject hereto according to the applicable rate classification on or before the 15th due date of the 30th day of April in each year, except for those businesses in Rate Class 8 for which a different due date is specified.
- B. A separate license shall be required for each place of business and for each classification or business conducted at one place. If gross income cannot be separated for classifications at one location, the license tax shall be computed on the combined gross income for the classification requiring the highest rate. A license tax based on gross income shall be computed on the gross income for the preceding calendar or fiscal year, and on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The tax for a new business shall be computed on the estimated probable gross income stated in the license application for the balance of the calendar license year. The initial tax for an annexed business shall be prorated for the number of months remaining in the license year. No refund shall be made for a business that is discontinued.

Sec. 7-1-5 Registration Required

- A. The owner, agent or legal representative of every business subject to this ordinance, whether listed in the classification index or not, shall register the business and make application for a business license on or before the due date of each year; provided, a new business shall be required to have a business license prior to operation within the Municipality, and an annexed business shall be required to have a business license within thirty (30) days of the annexation. A license for a bar (NAICS 722410) must be issued in the name of the individual who has been issued a State alcohol, beer or wine permit or license and will have actual control and management of the business.
- B. Application shall be on a form provided by the License Official which shall contain the Social Security Number and/or the Federal Employer's Identification Number, the business name as reported on the South Carolina income tax return, and all information about the applicant and the Licensee and the business deemed appropriate to carry out the purpose of this ordinance by the License Official. Applicants may be required to submit copies of portions of state and federal income tax returns reflecting gross income receipts and gross revenue figures.

C. The applicant shall certify under oath that the information given in the application is true, that the gross income is accurately reported, or estimated for a new business, without any unauthorized deductions, and that all assessments, and personal property taxes on business property and other monies due and payable to the Municipality have been paid.

Sec. 7-1-6 <u>Deductions</u>, <u>Exemptions</u>, and <u>Charitable Organizations</u>

- A. No deductions from gross income shall be made except income earned outside of the Municipality on which a license tax is paid by the business to some other municipality or a county and fully reported to the Municipality, taxes collected for a governmental entity, or income which cannot be included for computation of the tax pursuant to State or Federal Lawlaw. The applicant shall have the burden to establish the right to exempt income by satisfactory records and proof.
- B. No person shall be exempt from the requirements of the ordinance by reason of the lack of an established place of business within the Municipality, unless exempted by State or Federal Lawlaw. The License Official shall determine the appropriate classification for each business in accordance with the latest issue of the North American Industry Classification Manual-System (NAICS) for the United States published by the Office of Management and Budget. No person shall be exempt from this ordinance by reason of the payment of any other tax, unless exempted by State Lawlaw, and no person shall be relieved of liability for Lawlaw, and no person of the-application of this ordinance.
- C. A Charitable Organization shall be exempt from the business license tax on its gross income unless it is deemed a business subject to a business license tax on all or part of its gross income as provided in this section. A Charitable Organization or any for-profit affiliate of a Charitable Organization, that reports income from for-profit activities, or unrelated business income, for Federal income tax purposes to the Internal Revenue Service shall be deemed a business subject to a business license tax on the part of its gross income from such for-profit activities or unrelated business income.

A Charitable Organization shall be deemed a business subject to a business license tax on its total gross income if (1) any net proceeds of operation, after necessary expenses of operation, inure to the benefit of any individual or any entity that is not itself a Charitable Organization as defined in this ordinance, or (2) any net proceeds of operation, after necessary expenses of operation, are used for a purpose other than a Charitable Purpose as defined in this ordinance. Excess benefits or compensation in any form beyond fair market value to a sponsor, organizer, officer, director, trustee or person with ultimate control of the organization shall not be deemed a necessary expense of operation.

Sec. 7-1-7 False Application Unlawful

It shall be unlawful for any person subject to the provisions of this ordinance to make a false application for a business license, or to give or file, or direct the giving

or filing of, any false information with respect to the license or tax required by this ordinance.

Sec. 7-1-8 <u>Display and Transfer</u>

- A. All persons shall display the license issued to them on the original form provided by the License Official in a conspicuous place in the business establishment at the address shown on the license. A transient or non-resident business shall carry the license upon his person or in the a vehicle used in the business readily available for inspection by any authorized town agent of the Municipality.
- B.—In addition to the foregoing, each maintenance, electrical, plumbing, mechanical, general or service contractor who shall individually or through an entity or other person construct, service or repair buildings of any type within the town shall purchase one (1) decal for each vehicle or trailer used at any job site within the Municipality, which shall be displayed on the rear bumper of the vehicle or trailer. The decal shall be issued annually at such charge to the licensee as shall be set by the Town Manager based upon the costs of administering the decal program.
- C.B. Any change of address must be reported to the License Official within ten (10) days after removal of the business to a new location and the license will be valid at the new address upon written notification by the License Official and compliance with zoning and building codes. Failure to obtain the approval of the License Official for a change of address shall invalidate the license and subject the licensee to prosecution for doing business without a license. A business license shall not be transferable and a transfer of controlling interest shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on the-old-business-income.

Sec. 7-1-9 Administration of Article

The License Official shall administer the provisions of this article, collect license taxes, issue licenses, make or initiate investigations and audits to insure compliance, initiate denial or suspension and revocation procedures, report violations to the municipal attorney, assist in prosecution of violators, produce forms, make reasonable regulations relating to the administration of this ordinance, and perform such other duties as may be duly assigned.

Sec. 7-1-10 Inspection and Audits

A. For the purpose of enforcing the provisions of this ordinance, the License Official or other authorized agent of the Municipality is empowered to enter upon the premises of any person subject to this ordinance to make inspections, examine and audit books and records. It shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that the licensee has filed false information, the costs of the audit shall be added to the correct license tax and late penalties in addition

- to other penalties provided herein. Each day of failure to pay the proper amount of license tax shall constitute a separate offense. Each Licensee of a business located within the municipal limits of Batesburg Leesville shall provide proper tax documentation showing total gross receipts.
- B. The License Official shall have the authority to make systematic-inspections and random-conduct-audits of all-businesses within the Municipality to insure compliance with the ordinance. Financial information obtained by inspections and audits shall not be deemed public records, and the License Official shall not release the amount of license taxes paid or the reported gross income of any person by name without written permission of the licensee, except as authorized by this ordinance, State or Federal law, or proper judicial order. Statistics compiled by classifications are public records.

Sec. 7-1-11 Assessments, Payments under Protest, Appeal

- A. If a person fails to obtain a business license or to furnish the information required by this ordinance or the License Official, the License Official shall examine such records of the business or any other available records as may be appropriate, and conduct such investigations and statistical surveys as the License Official may deem appropriate to assess a license tax and penalties as provided herein.
- B. A notice of assessment shall be served by certified mail or personal service. An application for adjustment of the assessment may be made to the License Official within five (5) days after the notice is mailed or personally served or the assessment will become final. The License Official shall establish a uniform procedure for hearing an application for adjustment of assessment and issuing a notice of final assessment.
- C. A final assessment may be appealed to the Council only by payment in full of the assessment under protest within five (5) days and the filing of written notice of appeal within ten (10) days after payment pursuant to the provisions of this ordinance relating to appeals to Council.

Sec. 7-1-12 Delinquent License Taxes, Partial Payment

- A. For non-payment of all or any part of the correct license tax, the License Official shall levy and collect a late penalty of five (5%) percent of the unpaid tax for each month or portion thereof after the due date until paid. Penalties shall not be waived. If any license tax remains unpaid for sixty (60) days after its due date, the License Official shall report it to the municipal attorney for appropriate legal action.
- B. Partial payment may be accepted by the License Official to toll imposition of penalties on the portion paid; provided, however, no business license shall be issued or renewed until the full amount of the tax due, with penalties, has been paid.

Sec. 7-1-13 <u>Notices</u>

The License Official may, but shall not be required to, mail written notices that license taxes are due. If notices are not mailed, there shall be published a notice of the due date in a newspaper of general circulation within the municipality three (3) times prior to the due date in each year. Failure to receive notice shall not constitute a defense to prosecution for failure to pay the tax due or grounds for waiver of penalties.

Sec. 7-1-14 Denial of License

The License Official shall deny a license to an applicant when the License Official determines:

- A. The application is incomplete, contains a misrepresentation, false or misleading statement, evasion or suppression of a material fact; or
- B. The activity for which a license is sought is unlawful or constitutes a public nuisance per se or per accidents; or
- C. The applicant, Licensee or prior Licensee or the person in control of the business has been convicted, within the previous ten years, of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods; or
- D. The applicant, Licensee or prior Licensee or the person in control of the business has engaged in an unlawful activity or nuisance related to the business or to a similar business in the Municipality or in another jurisdiction; or
- E. The applicant, Licensee or prior Licensee or the person in control of the business is delinquent in the payment to the Municipality of any tax or fee; or
- F. The license for the business or for a similar business of the Licensee in the Municipality or another jurisdiction has been denied, suspended or revoked in the previous license year.

A decision of the License Official shall be subject to appeal to Council as herein provided. Denial shall be written with reasons stated.

Sec. 7-1-15 Suspension or Revocation of License

When the License Official determines:

A. A license has been mistakenly or improperly issued or issued contrary to law;

- B. A Licensee has breached any condition upon which his-the license was issued or has failed to comply with the provisions of this ordinance; or
- C. A Licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, evasion or suppression of a material fact in the license application; or
- D. A Licensee has been convicted, within the previous ten years, of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods: or
- E. A Licensee has engaged in an unlawful activity or nuisance related to the business; or
- F. A Licensee is delinquent in the payment to the Municipality of any tax or fee,

the License Official shall give written notice to the Licensee or the person in control of the business within the Municipality by personal service or certified mail that the license is suspended pending a hearing before Council for the purpose of determining whether the license should be revoked.

The notice shall state the time and place at which the hearing is to be held, which shall be at a regular or special Council meeting within thirty (30) days from the date of service of the notice, unless continued by agreement. The notice shall contain a brief statement of the reasons for suspension and proposed revocation and a copy of the applicable provisions of this ordinance.

Sec. 7-1-16 Appeals to Council

- A. Any person aggrieved by a decision, final assessment, proposed revocation, suspension, or a denial of a business license by the License Official may appeal the decision to the Council by written request stating the reasons therefore, filed with the License Official within ten (10) days after service by certified mail or personal service of the notice of a decision, final assessment, proposed revocation, suspension or denial.
- B. An appeal or a hearing on proposed revocation shall be held by the Council within thirty (30) days after receipt of a request for appeal or service of notice of suspension at a regular or special meeting of which the applicant or licensee has been given written notice, unless continued by agreement. At the hearing, all parties shall have the right to be represented by counsel, to present testimony and evidence and to cross-examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by Council shall govern the hearing. Council shall by majority vote of members present render a written decision based on findings of fact and application of the standards herein which shall be served

upon all parties or their representatives and shall be the final decision of the Municipality.

Sec. 7-1-17 Consent, Franchise or License Required for Use of Streets

- A. It shall be unlawful for any person to construct, install, maintain or operate in, on, above or under any street or public place under control of the municipality any line, pipe, cable, pole, structure or facility for utilities, communications, cablevision or other purposes without a consent agreement or franchise agreement issued by the Council by ordinance that prescribes the term, fees and conditions for use.
- B. The annual fee for use of streets or public places authorized by a consent agreement or franchise agreement shall be set by the ordinance approving the agreement and shall be consistent with limits set by State law. Existing franchise agreements shall continue in effect until expiration dates in the agreements. Franchise and consent fees shall not be in lieu of or be credited against business license fees taxes unless specifically provided by the franchise or consent agreement.

Sec. 7-1-18 Confidentiality

Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for any official or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report or return required under this ordinance. Nothing in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns. Any license data may be shared with other public officials or employees in the performance of their duties, whether or not those duties relate to enforcement of the license ordinance.

Sec. 7-1-19 Violations

Any person violating any provision of this ordinance shall be deemed guilty of an offense and shall be subject to a fine of up to \$500.00 or imprisonment for not more than thirty (30) days or both, upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent taxes, penalties and costs provided for herein.

Sec. 7-1-20 Severability

A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions.

Sec. 7-1-21 Classification and Rates

A. The Class Structure Model by the classifications of businesses included in each rate class are listed with United States North American Industry Classification System

code, designated as Appendix B to this ordinance, and the Class Structure Model by rate class, designated as Appendix C to this ordinance, may be amended by the Council from time to time, and current copies shall be filed in the office of the municipal clerk. Appendices B and C are(NAICS) codes, by sector, subsector, group or industry. The Business License Class Schedule (Appendix B) is toola tools for classification and not a limitation on businesses subject to a license tax. The business classification, pursuant to the most recent version of the Business License Class Schedule adopted by the council, most specifically identifying the subject business, shall be applied to the business. The License Official shall determine have the proper class for a business according to authority to make the determination of the business classification most specifically applicable NAICS code to a subject business.

B. The license tax for each class of businesses subject to this ordinance shall be computed in accordance with the Rates current Business License Rate

Schedule, designated as Appendix A to this ordinance, which may be amended by the Council from time to time and a current by the Council. A copy of the Class Schedule and Rate Schedule shall be filed in the office of the municipal clerk.

Appendix A

Rate Schedule

Rate Class	Income: \$0 - \$2,000 Minimum Tax	Income Over \$2,000 Rate per Thousand or fraction thereof
1	\$ 20.00	\$ 1.15
2	\$ 25.00	\$ 1.20
3	\$ 30.00	\$ 1.25
4	\$ 35.00	\$ 1.30
5	\$ 40.00	\$ 1.35
6	\$ 45.00	\$ 1.40
7	\$ 50.00	\$ 1.45
8.1	\$ 30.00	\$ 1.25
8.1A	\$ 150.00	\$ 1.00
8.2	\$ 410.00	
8.3	MASC Telecommu	unications
8.4	\$ 50.00	\$ 1.45
8.5	\$ 20.00	\$ 0.95
8.6	\$ 135.00	\$ 3.05
8.6A	\$ 20.00	\$ 3.05
8.7	MASC Insurance	
8.8A	\$12.50 + \$12.50 pe	er machine
8.8B	\$ 35.00	\$ 1.30
8.8C	\$12.50 + \$180.00 \;	per machine
8.9	\$ 300.00	\$ 3.05
8.10	\$ 25.00 + \$5.00 pe	r table \$ 1.80

Nonresident Rates

Unless otherwise specifically provided, all minimum taxes and rates shall be doubled for nonresidents and itinerants having no fixed principal place of business within the municipality.

Declining Rate

Declining Refates apply in all elasses Classes for gross income in excess of \$1,000,000, unless otherwise specifically provided for in this ordinance.

Gross Income in \$ Millions	Percent of Class Rate for each additional \$1,000
0 - 1	100%
1 - 2	90%
2-3	80%
3 - 4	70%
4 - 5	60%
OVER 5	50%

Class 8 Rates

Each NAICS Number designates a separate sub-classification. The businesses in this section are treated as separate and individual subclasses due to provisions of State law, regulatory requirements, service burdens, tax equalization considerations, etc., which are deemed to be sufficient to require individually determined rates. Non-resident rates do not apply except where indicated.

NAICS 230000 - Contractors, Construction, All Types

8.1	Having permanent place of business within the municipality		
	Minimum on first \$2,000	\$30.00 PLUS	
	Each additional 1,000	\$1.25	
<u> </u>	Not having permanent place of business within the municipality	Z.	

A trailer at the construction site or structure in which the contractor temporarily resides is not a permanent place of business under this ordinance.

The total tax for the full amount of the contract shall be paid prior to commencement of work and shall entitle contractor to complete the job without regard to the normal license expiration date. An amended report shall be filed for each new job and the appropriate additional license fee per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only one base tax shall be paid in a <u>calendar license</u> year.

No contractor shall be issued a business license until all state and municipal qualification examination and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job.

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job. No deductions shall be made by a general or prime contractor for value of work performed by a sub-contractor.

No contractor shall be issued a business license until all performance and indemnity bonds required by the Building Code have been filed and approved. Zoning permits must be obtained when required by the Zoning Ordinance.

Each prime contractor shall file with the License Official a list of sub-contractors furnishing labor or materials for each project.

8.2 8.1	<u>NAICS 482</u> - <u>Railroad Companies</u> – (See S.C. Code § 12-23-210)	
	For the first 1000 inhabitants of the City	\$410.00
	For each additional 1000 inhabitants according to the last US census	\$ [Census
	population: Tax = \$]	

8.38.2 NAICS 5171, 5172 - Telephone Companies:

A. Notwithstanding any other provisions of the Business License Ordinance, the business license tax for "retail telecommunications services", as defined in S. C. Code Section 58-9-2200, shall be at the maximum rate authorized by S. C. Code Section 58-9-2220, as it now provides or as provided by amendment. The business license tax year shall begin on January 1 of each year. Declining rates shall not apply.

- B. In conformity with S.C. Code Section 58-9-2220, the business license tax for "retail telecommunications services" shall apply to the gross income derived from the sale of retail telecommunications services for the preceding calendar or fiscal year which either originate or terminate in the municipality and which are charged to a service address within the municipality regardless of where these amounts are billed or paid and on which a business license tax has not been paid to another municipality. The measurement of the amounts derived from the retail sale of mobile telecommunications services shall include only revenues from the fixed monthly recurring charge of customers whose service address is within the boundaries of the municipality. For a business in operation for less than one year, the amount of business license tax shall be computed on a twelve-month projected income.
- C. The business license tax for "retail telecommunications services" shall be due on January 1 of each year and payable by January 31 of that year, without penalty.
- D. The delinquent penalty shall be five percent (5 %) of the tax due for each month, or portion thereof, after the due date until paid.
- E. Exemptions in the business license ordinance for income from business in interstate commerce are hereby repealed. Properly apportioned gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.
- F. Nothing in this Ordinance shall be interpreted to interfere with continuing obligations of any franchise agreement or contractual agreement in the event that the franchise or contractual agreement should expire after December 31, 2003.
- G. All fees collected under such a franchise or contractual agreement expiring after December_31, 2003, shall be in lieu of fees or taxes which might otherwise be authorized by this Ordinance.
- H. As authorized by S. C. Code Section 5-7-300, the Agreement with the Municipal Association of South Carolina for collection of current and delinquent license taxes from telecommunications companies pursuant to S. C. Code Section 58-9-2200 shall continue in effect.

NAICS 22112 - <u>Electric Power Distribution</u>	See Consent or Franchise
NAICS 22121 – <u>Natural Gas Distribution</u>	See Consent or Franchise
NAICS 517110 – <u>Television: Cable or Pay</u>	
Services using public streets	See Franchise

8.4 <u>8.3</u>	_Cable television services not using public streets:
	Minimum on first \$2,000\$50.00 PLUS
	Per \$1,000, or fraction, over \$2,000\$1.45
8.4	NAICS 423930 - Junk or Scrap Dealers [Non-resident rates apply]
	Minimum on first \$2,000\$60.00 PLUS
	Per \$1,000, or fraction, over \$2,000
8.4	NAICS 522298 - Pawn Brokers - All Types
	Minimum on first \$2,000
	Per \$1,000, or fraction, over \$2,000
8.5	NAICS 4411, 4412 - Automotive, Motor Vehicles, Boats, Farm Machinery or Retail
	(except auto supply stores - see 4413)
	Minimum on first \$2,000\$20.00 PLUS
	Per \$1,000, or fraction, over \$2,000\$0.95

One sales lot not more than 400 feet from the main showroom may be operated under this license provided that proceeds from sales at the lot are included in gross receipts at the main office when both are operated under the same name and ownership.

Gross receipts for this classification shall include value of trade-ins. Dealer transfers or internal repairs on resale items shall not be included in gross income.

NAICS 454390 - Peddlers, Solicitors, Canvassers, Door-To-Door Sales

direct retail sales of merchandise. [Non-resident rates apply]

Applicant for a license to sell on private property must provide written authorization from the property property owner to use the intended location.

8.7 NAICS 5241 - Insurance Companies:

Except as to fire insurance, "gross premiums" means gross premiums written for policies for property or a risk located within the municipality. In addition, "gross premiums" shall include premiums written for policies that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by (1) the insurance company's office located in the municipality, (2) the insurance company's employee conducting business within the municipality, or (3) the office of the insurance company's licensed or appointed producer (agent)

conducting business within the municipality, regardless of where the property or risk is located, provided no tax has been paid to another municipality in which the property or risk is located based on the same premium.

Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a claim, delivering a benefit, or doing any act in connection with a policy or claim shall constitute conducting business within the municipality, regardless of whether or not an office is maintained in the municipality.

As to fire insurance, "gross premiums" means gross premiums (1) collected in the municipality, and/or (2) realized from risks located within the limits of the municipality.

Gross premiums shall include all business conducted in the prior calendar year.

Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums or deposit.

Declining rates shall not apply.

NAICS 52411 - <u>Life, Health and Accident</u>	0.75% of Gross Premiums
NAICS 524126 - Fire and Casualty	
NAICS 524127 - <u>Title Insurance</u>	

Notwithstanding any other provisions of this ordinance, license taxes for insurance companies shall be payable on or before May 31 in each year without penalty. The penalty for delinquent payments shall be 5% of the tax due per month, or portion thereof, after the due date until paid.

Any exemptions in the business license ordinance for income from business in interstate commerce are hereby repealed. Gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

Pursuant to S.C. Code Ann. §§ 38-45-10 and 38-45-60, the Municipal Association of South Carolina, by agreement with the municipality, is designated the municipal agent for purposes of administration of the municipal broker's premium tax. The agreement with the Association for administration and collection of current and delinquent license taxes from insurance companies is as authorized by S.C. Code § 5-7-300.

[The South Carolina General Assembly, in order to ensure consistency with the federal Non-admitted and Reinsurance Reform Act of 2010 ("NRRA"), ratified an act (Rat# 283) on June 28, 2012, amending S.C. Code §§ 38-7-16 and 38-45-10 through 38-45-195. The act establishes a blended broker's premium tax rate of 6 percent comprised of a 4 percent state broker's premium tax and a 2 percent municipal broker's premium tax. The act states a municipality may not impose on brokers of non-admitted insurance in South Carolina an additional license fee or tax based upon a percentage of premiums.]

Music amuse	S 713120 - Amusement Machines, coin operated (except gambling) - machines, juke boxes, kiddy rides, video games, pin tables with levers, and other ment machines with or without free play feature licensed by SC Department of Revenue ant to S.C. Code §12-21-2720(A)(1) and (A)(2) – [Type I and Type II]
8.8A for ope	Operator of machine
_	<u>Distributor selling or leasing machines</u> (not licensed by the State as an operator pursuant -21-2728) - [Nonresident rates apply.] Minimum on first \$2,000
Amus	<u>S 713290</u> - Amusement Machines, coin operated, non-payout ement machines of the non-payout type or in-line pin game licensed by SC Department of the pursuant to S.C. Code §12-21-2720(A)(3) [Type III]
8.8C -	Operator of machine (owner of business)
8.8 B -	Distributor selling or leasing machines (not licensed by the State as an operator pursuant to \$12-21-2728) - [Nonresident rates apply.] -Minimum on first \$2,000 \$35.00 PLUS Per \$1,000, or fraction, over \$2,000\$1.30
8.9	NAICS 713290 - Bingo halls, parlors –
	Minimum on first \$2,000\$300.00 PLUS
	Per \$1,000, or fraction, over \$2,000\$3.05
8.9	NAICS 711190 - Carnivals and Circuses -
0.5	Minimum on first \$2,000\$200.00 PLUS
	Per \$1,000, or fraction, over \$2,000\$5.05
8.9	NAICS 722410 - Drinking Places, bars, lounges, cabarets (Alcoholic beverages consumed on premises)
	Minimum on first \$2,000
	Per \$1,000, or fraction, over \$2,000\$5.55
	License must be issued in the name of the individual who has been issued a State alcohol, beer or wine permit or license and will have actual control and management of the business.
8.10	NAICS 713990 - Billiard or Pool Rooms, all types
	Per \$1,000, or fraction, over 2000\$1.80

Business License Class Schedule by NAICS Code Appendix B

This appendix will be updated annually based on the latest available IRS statistics. The updated Business License Class Schedule may be accessed at http://www.masc.sc/SiteCollectionDocuments/Finance/BL-AppxB.pdf

Appendix B 2012Business License Class Schedule By NAICS Code

NAICS Code	Industry Sector	Class
110000	Agriculture, forestry, hunting and fishing	2
210000	Mining	6
221100	Electric Power Generation, Transmission and Distribution	8.0
221200	Natural Gas Distribution	8.0
220000	Utilities	1
230000	Construction	8.1
31-33	Manufacturing	3
311000	Food manufacturing	2
313000	Textile and textile product mills	1
315000	Apparel	2
316000	Leather and allied products	3
321000	Wood products	4
322000	Paper products	3
323000	Printing and related support activities	2
324000	Petroleum and coal products	3
325000	Chemical manufacturing	5
327000	Nonmetallic mineral products	2
331000	Primary metal industries	1
332000	Fabricated metal products	2
333000	Machinery	3
334000	Computer and electronic products	4
335000	Electrical equipment, appliances, and components	2
336000	Transportation equipment	4
337000	Furniture and related products	2
339000	Other miscellaneous manufacturing	3
4 20000	Wholesale trade	4
423930	Recyclable Material Merchant Wholesalers (Junk)	8.4
44-4 5	Retail trade	1
441000	Motor vehicle and parts dealers	1
44 1100	Automobile Dealers	8.5
44 1200	Other Motor Vehicle Dealers	8.5
44 2000	Furniture and home furnishing stores	2
44 3000	Electronic and appliance stores	2
444000	Building material and garden equipment and supplies dealers	2
445000	Food and beverage stores	4
446000	Health and personal care stores	2
4 47000	Gasoline stations	1
448000	Clothing and accessories stores	2
4 51000	Sporting goods, hobby, book, and music stores	1

4 52000	General merchandise stores	4
453000	Miscellaneous store retailers	2
454000	Nonstore retailers	4
454390	Other Direct Selling Establishments (Peddlers)	8.6
4 8 -4 9	Transportation and warehousing	2
4 82000	Rail Transportation	8.2
4 86000	Pipeline transportation	2
493000	Warehousing and storage facilities	-
510000	Information	3
511000	Publishing industries (except internet)	4
512000	Motion picture and sound recording	3
515000	Broadcasting (except internet) and telecommunications	3
517000	Telecommunications	3
517100	Wired Telecommunications Carriers	8.3
517110	Cable, DSL, VoIP, etc.	8.4
517200	Wireless Telecommunications Carriers (except Satellite)	8.3
518000	Internet service providers, web search portals, and data	4
	processing	•
519000	Other Information Services	5
520000	Finance and insurance	7
522000	Credit intermediation and related activities	5
522298	Pawnshops	8.4
523000	Securities, commodity contracts, and other financial investments	7
524000	Insurance agents, brokers, and related activities	2
524100	Insurance Carriers	8.7
524210	Insurance Brokers for non-admitted Insurance Carriers	8.7
525000	Funds, trusts and other financial vehicles	7
530000	Real estate and rental and leasing	5
531000	Real estate	6
531100	Lessors of real estate (including miniwarehouses and self	7
	storage)	
532000	Rental and leasing services	2
540000	Professional, scientific, and technical services	5
541600-541900	Other professional, scientific, and technical services	7
550000	Management of companies	5
560000	Administrative and support and waste management and	3
	remediation services	
561000	Administrative and support services	3
562000	Waste management and remediation services	2
610000	Educational services	5
620000	Health care and social assistance	4
623000	Nursing and Residential Care Facility	4
710000	Arts, entertainment, and recreation	3
711190	Other Performing Arts Companies (Carnivals and Circuses)	8.9
712000	Museums, Historical Sites and similar institutions	3
713100	Amusement Parks and Arcades	8.8
713200	Non-payout Amusement Machines	8.8

713290	Bingo Halls	8.9
713990	All Other Amusement and Recreational Industries (pool tables)	8.10
721000	Accommodation	4
722000	Food services and drinking places	2
722410	Drinking Places (Alcoholic Beverages)	8.9
810000	Other services	4
811000	Repair and maintenance	2
811100	Auto repair and maintenance	2
812000	Personal and laundry services	5
813000	Religious, grantmaking, civic, professional, and similar	5
	organizations	

Appendix C 2012 Business License Class Schedule By Rate Class

NAICS Code	Industry Sector	Class
220000	<u>Utilities</u>	1
313000	Textile and textile product mills	4
321000	Wood products	4
331000	Primary metal industries	1
336000	Transportation equipment	1
4 20000	Wholesale trade	1
441000	Motor vehicle and parts dealers	1
445000	Food and beverage stores	1
447000	Gasoline stations	4
4 51000	Sporting goods, hobby, book, and music stores	4
486000	Pipeline transportation	1
623000	Nursing and Residential Care Facility	4
712000	Museums, Historical Sites and similar institutions	4
721000	Accommodation	4
44-4 5	Retail trade	4
110000	Agriculture, forestry, hunting and fishing	2
311000	Food manufacturing	2
315000	Apparel	2
323000	Printing and related support activities	2
327000	Nonmetallic mineral products	2
332000	Fabricated metal products	2
335000	Electrical equipment, appliances, and components	2
337000	Furniture and related products	2
44 2000	Furniture and home furnishing stores	2
44 3000	Electronic and appliance stores	2
444000	Building material and garden equipment and supplies dealers	2
446000	Health and personal care stores	2
448000	Clothing and accessories stores	2
4 52000	General merchandise stores	2
4 53000	Miscellaneous store retailers	2
454000	Nonstore retailers	2
512000	Motion picture and sound recording	2
524000	Insurance agents, brokers, and related activities	2
532000	Rental and leasing services	2
722000	Food services and drinking places	2
811000	Repair and maintenance	2
31-33	Manufacturing	2
48-49	Transportation and warehousing	2
325000	Chemical manufacturing	3
339000	Other miscellaneous manufacturing	3
510000	Information	3
512000	Motion picture and sound recording	3
515000	Broadcasting (except internet) and telecommunications	3

517000	Telecommunications	3
560000	Administrative and support and waste management and	3
	remediation services	
561000	Administrative and support services	3
710000	Arts, entertainment, and recreation	3
712000	Museums, Historical Sites and similar institutions	3
334000	Computer and electronic products	4
511000	Publishing industries (except internet)	4
518000	Internet service providers, web search portals, and data	4
	processing	
620000	Health care and social assistance	4
810000	Other services	4
519000	Other Information Services	5
522000	Credit intermediation and related activities	5
530000	Real estate and rental and leasing	5
540000	Professional, scientific, and technical services	5
550000	Management of companies	5
610000	Educational services	5
812000	Personal and laundry services	5
813000	Religious, grantmaking, civic, professional, and similar	5
	organizations	
210000	Mining Mining	6
531000	Real estate	6
520000	Finance and insurance	7
523000	Securities, commodity contracts, and other financial	7
	investments	
525000	Funds, trusts and other financial vehicles	7
531100	Lessors of real estate (including miniwarehouses and self	7
	storage)	
541600-541900	Other professional, scientific, and technical services	7
221100	Electric Power Generation, Transmission and Distribution	8.0
221200	Natural Gas Distribution	8.0
230000	Construction	8.1
482000	Rail Transportation	8.2
517100	Wired Telecommunications Carriers	8.3
517200	Wireless Telecommunications Carriers (except Satellite)	8.3
4 23930	Recyclable Material Merchant Wholesalers (Junk)	8.4
517110	Cable, DSL, VoIP, etc.	8.4
522298	Pawnshops	8.4
44 1100	Automobile Dealers	8.5
44 1200	Other Motor Vehicle Dealers	8.5
4 54390	Other Direct Selling Establishments (Peddlers)	8.6
524100	Insurance Carriers	8.7
524210	Insurance Brokers for non-admitted Insurance Carriers	8.7
713100	Amusement Parks and Arcades	8.8
713200	Nonpayout Amusement Machines	8.8
711190	Other Performing Arts Companies (Carnivals and Circuses)	8.9
713290	Bingo Halls	8.9
722410	Drinking Places (Alcoholic Beverages)	8.9

STATE OF SOUTH CAROLINA) AN ORDINANCE TO
) ESTABLISH THE SENIOR ASSISTANCE
COUNTIES OF LEXINGTON AND	PROGRAM
SALUDA)
)
TOWN OF BATESBURG-LEESVILLE)

WHEREAS, Town Council wishes to create the Senior Assistance Program (SAP); and

WHEREAS, the purpose of this program is to provide assistance to low income senior citizens in paying their Batesburg-Leesville Water/Sewer Utility bill.; and

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Council of the Town of Batesburg-Leesville, in Council, duly assembled and by the authority of the same that the Senior Assistance Program (SAP) is established to provide assistance to low income senior citizens as set forth below:

Section 1 – Definition

Low Income shall be defined as 130% of the Federal Poverty Level (FPL) which will be calculated annually upon publication of the latest FPL each January.

Section 2 – Qualifications

In order to ensure assistance is provided to individuals in the most need, all applicants must meet the following qualifications to be eligible for financial assistance.

- 1. Applicant must be 62 years of age or older.
- 2. Applicant must be a current Batesburg-Leesville water and/or sewer customer with the bill being in the applicant's name and their primary residence.
- 3. Applicant must be low income.

Section 2 – Application

The Town staff will create and maintain an application and application process that is accessible to seniors and consistent with best practices. Applications will be taken as long as funds are available.

Section 3 – Financial Assistance

Qualifying applicants will be eligible to receive assistance in the form of a credit applied to their current bill. If a past due amount is owed, assistance shall be credited to the past due balance, but not both. Recipients are eligible for up to fifty dollars (\$50) in assistance.

Section 4 – Limitations

SAP assistance shall not apply to new tap fees, impact fees, commercial fees, or late fees. Aid shall be provided to a single applicant no more than four (4) times annually. Assistance will be provided

on a first-come, first-serve basis with total monthly assistance not to exceed 1/12 th of annual appropriations.
Section 5 – Funding
The Town will allocate funding annually with appropriations on a year-to-year basis with the adoption of the budget.
This Ordinance shall take effect upon an affirmative vote on a Second Reading.
DONE IN MEETING DULY ASSEMBLED, this day of, 2019.
Attest:
Judy E. Edwards, Clerk/Treasurer
First Reading:
Second and Final Reading:
Approved as to form: Christian G. Spradley, Town Attorney