

# **RICHLAND COUNTY**

## **ADMINISTRATION & FINANCE COMMITTEE AGENDA**

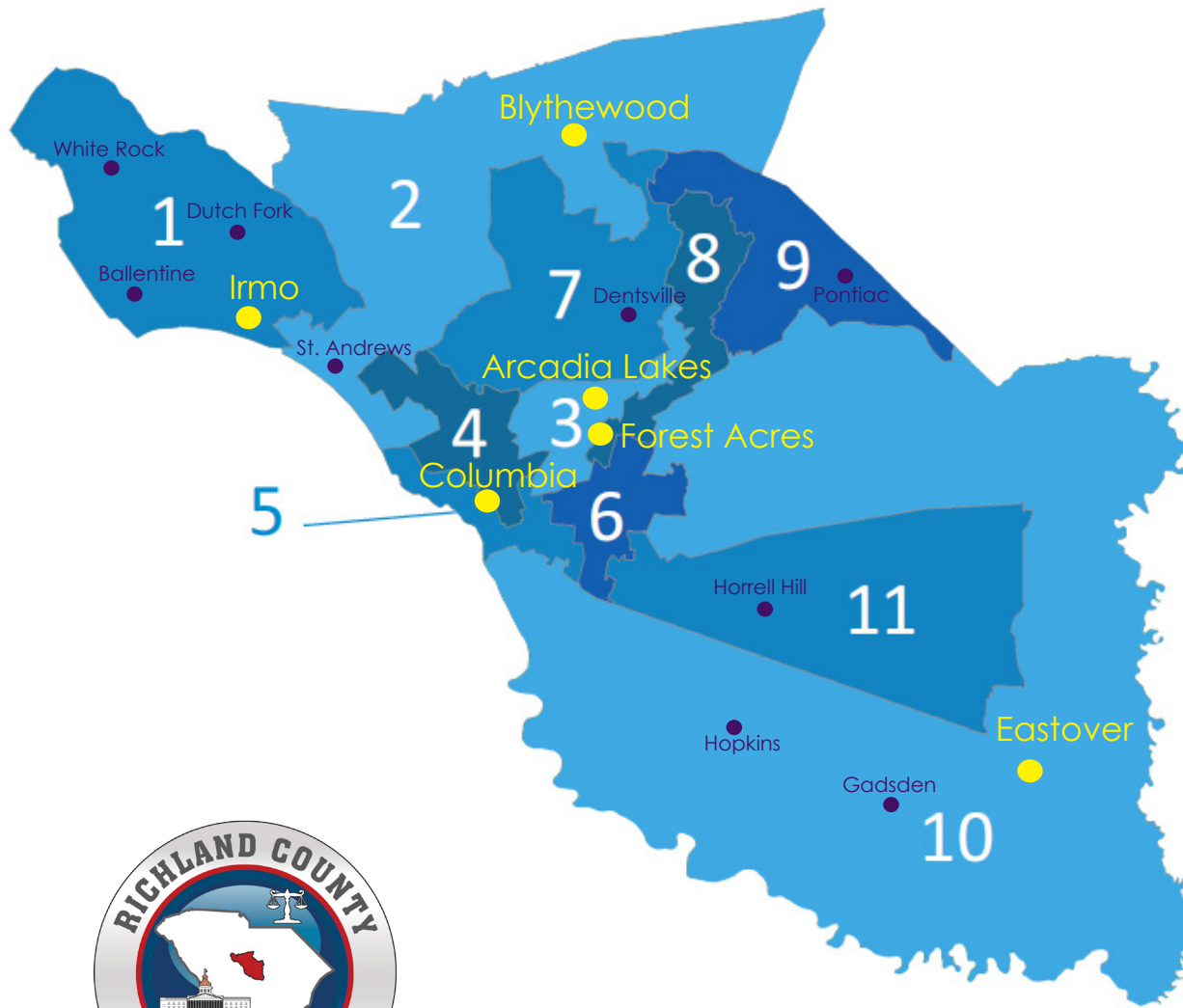


**TUESDAY, JUNE 27, 2017**

**6 P.M.**

**COUNCIL CHAMBERS**

# RICHLAND COUNTY COUNCIL 2017-2018



**VICE CHAIR**  
Bill Malinowski  
District 1



**CHAIR**  
Joyce Dickerson  
District 2



Yvonne McBride  
District 3



Paul Livingston  
District 4



Seth Rose  
District 5



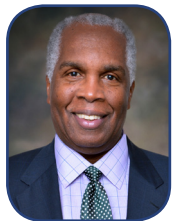
Greg Pearce  
District 6



Gwendolyn Kennedy  
District 7



Jim Manning  
District 8



Calvin "Chip" Jackson  
District 9



Dalhi Myers  
District 10



Norman Jackson  
District 11



Richland County Administration & Finance Committee

June 27, 2017 – 6:00 PM

Council Chambers

2020 Hampton Street, Columbia, SC 29201

Bill Malinowski District 1	Paul Livingston District 4	Greg Pearce (Chair) District 6	Jim Manning District 8	Norman Jackson District 11
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1. **CALL TO ORDER**

The Honorable Greg Pearce, Chair,  
Administration & Finance Committee

2. **APPROVAL OF MINUTES**

The Honorable Greg Pearce

- a. Administration & Finance Committee Meeting: May 23, 2017  
[PAGES 4 - 6]

3. **ADOPTION OF AGENDA**

The Honorable Greg Pearce

4. **ITEMS FOR ACTION**

The Honorable Greg Pearce

- a. Council Motion: Based on the mission of the Conservation Commission, I move that the Rowing Club and Historic Columbia be placed under management of the Conservation Commission [N. JACKSON] [MALINOWSKI] [PAGES 7 - 12]
- b. Council Motion: The City of Columbia announced that they will be targeting Hospitality Tax businesses in the unincorporated area for annexation to take HTax funds. The City receives more than \$10 million annually while the unincorporated area receives over \$5 million annually. The County spends more than half its funds in the City while the City spends its funds in the City only. I move unless the City develops an IGA or MOU with the County not to take target and take the County HTax funds that Richland County then there should some discussion to reevaluate collection of the HTax funds [N. JACKSON] [MALINOWSKI] [PAGES 13 - 29]
- c. Intergovernmental Agreement to Appoint Judge Caroline Streater to the position of City of Forest Acres Judge [PAGES 30 - 34]

5. **ADJOURN**

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Note: Pursuant to Council Rules, Council will record non-electronic roll call voting for all votes that are not unanimous for second and third reading or one time votes; and which are not merely procedural in nature.



Special Accommodations and Interpreter Services Citizens may be present during any of the County's meetings. If requested, the agenda and backup materials will be made available in alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), as amended and the federal rules and regulations adopted in implementation thereof. Any person who requires a disability-related modification or accommodation, including auxiliary aids or services, in order to participate in the public meeting may request such modification, accommodation, aid or service by contacting the Clerk of Council's office either in person at 2020 Hampton Street, Columbia, SC, by telephone at (803) 576-2061, or TDD at 803-576-2045 no later than 24 hours prior to the scheduled meeting.



## Richland County Council

### ADMINISTRATION AND FINANCE COMMITTEE

May 23, 2017 – 5:00 PM

Council Chambers

2020 Hampton Street, Columbia, SC 29201

**COMMITTEE MEMBERS PRESENT:** Greg Pearce, Chair; Bill Malinowski, Paul Livingston, Jim Manning, and Norman Jackson

**OTHERS PRESENT:** Seth Rose, Gwen Kennedy, Kim Roberts, Tracy Hegler, Kevin Bronson, Brandon Madden, Gerald Seals, Larry Smith, Ismail Ozbek, Chris Eversmann, Michelle Onley, Brad Farrar, Chad Fosnight, and Shahid Khan

**CALL TO ORDER** – Mr. Pearce called the meeting to order at approximately 6:00 PM.

#### **APPROVAL MINUTES**

- a. April 25, 2017 – Mr. Livingston moved, seconded by Mr. N. Jackson, to approve the minutes as distributed. The vote in favor was unanimous.

**ADOPTION OF AGENDA** – Mr. Livingston moved, seconded by Mr. Malinowski, to adopt the agenda as published. The vote in favor was unanimous.

#### **ITEMS FOR ACTION**

- a. Council Motion: Hangar Leases: In November of last year I made a motion for the County Legal Department to review the standard Hamilton-Owens Airport hangar lease. Legal has now completed its review, and it is now appropriate for Council to move toward finalizing any revisions or changes to the model agreement. As such, I move that this matter be forwarded to the appropriate committee of Council (A&F) and then on to full Council to consider the standard lease – Mr. Manning requested clarification on the wording of the motion.

Mr. Manning moved, seconded by Mr. N. Jackson, to forward to Council with a recommendation to approve the revisions or to the standard hangar lease.

Mr. Malinowski stated that throughout the agreement it does not specify if it is calendar or business days. In addition, he inquired if the hangar fees are the same for each hangar. If not, it does not seem fair the late payment fee of \$25 would be the same for all. He recommended a percentage of the hangar fee.

Mr. Eversmann stated the review and update of the hangar leases started with the previous 1999 agreement. The assessment is actually made by the FBO and Eagle Aviation who administers the hangar leases on behalf of Hamilton-Owens Airport. Eagle Aviation therefore would be the beneficiary if the late fees were modified.

Mr. Malinowski also stated there should be a physical address available for the lessees.

The vote in favor was unanimous.

- b. Award of the Broad River Wastewater Treatment Facility UV Disinfection System 2017 Project – Mr. Malinowski moved, seconded by Mr. Manning, to forward to Council with a recommendation to approve the request to award the Broad River Wastewater Treatment Facility UV Disinfection System 2017 Project to Republic Contracting Corporation in the amount of \$867,000.

Mr. Livingston inquired as to why the funding is coming from the capital budget instead of the Enterprise Fund.

Mr. Khan stated the funding was approved by Council last year.

The vote in favor was unanimous.

*The Committee went into Executive Session at approximately 6:09 PM and came out at approximately 5:35 PM.*

- c. Sale of County Property – Mr. Manning moved, seconded by Mr. Malinowski, to forward to Council with a recommendation to direct County Administration to move forward as discussed in Executive Session. The vote in favor was unanimous.
- d. Agreement Negotiations Update – This item was received as information.
- e. Potential Property Purchase – Mr. N. Jackson moved, seconded by Mr. Livingston, to retain this item in committee and have staff explore any viable use of the property. The recommendation should come back to Committee. The vote in favor was unanimous.
- f. Council Motion: Based on the mission of the Conservation Commission, I move that the Rowing Club and Historic Columbia be placed under management of the Conservation Commission – Mr. Pearce stated the Rowing Club is a private entity that does not have any affiliation with the County other than its use of County property. The Historic Columbia is an independent 501(c)3.

Mr. N. Jackson stated the Rowing Club is also a 501(c)3 and they are using County property. He compared them with Pinewood Lake and Historic Columbia wherein the County owns the property, but a 501(c)3 organization operates on that property.

Mr. Pearce stated the County does not pay the Rowing Club anything.

Mr. N. Jackson stated although the County does not pay the Rowing Club anything, they do collect money from the use of the County's property.

Mr. Pearce stated this item was not staffed; therefore, he does not know what the relationship is.

Mr. Livingston stated the Rowing Club is not funded by the County.

Mr. Pearce requested Mr. N. Jackson to clarify his motion.

Mr. N. Jackson stated the County owns a piece of property that a 501(c)3 operates the property, but there is no report or accountability to the County (i.e. revenue received).

Mr. N. Jackson moved, seconded by Mr. Malinowski, to forward to Council with a recommendation to place the Rowing Club and Historic Columbia under the management of the Conservation Commission.

Mr. Malinowski requested additional information before this item goes to Council.

Mr. N. Jackson inquired as to who is responsible for the agenda items for committee.

Mr. Bronson stated staff takes what Council directs to committee and we then begin developing the ROAs. He apologized the ROA was not completed for this item.

Mr. N. Jackson inquired as to who is responsible for providing the items that will be placed on the committee agenda (i.e. the Clerk's Office, etc.)

Mr. Seals stated staff reacts and put items together, but the agenda preparation comes through Council through its Clerk. He further stated that staff endeavors to work together.

Mr. Malinowski stated Council has zero accountability for County property. He believes staff and Council should be aware when the property is being used and by whom.

Mr. Livingston moved to table this item until there is additional information available.

Mr. Malinowski made a substitute motion, seconded by Mr. N. Jackson, to direct staff to provide the information to the committee at the June D&S Committee meeting

Mr. Pearce stated he was temporarily passing the gavel to Mr. Livingston.

**POINT OF ORDER** – Mr. N. Jackson stated the Chair does not have to pass the gavel to second a motion.

Mr. Pearce inquired of Mr. Smith if the Chair can second a motion.

Mr. Smith stated the Chair can either make or second a motion.

Mr. N. Jackson stated Mr. Livingston made a motion, which died for lack of a second, because Mr. Malinowski spoke.

Mr. Pearce thought that Mr. Malinowski was making a comment, but he ruled that Mr. Livingston's motion died for lack of a second.

Mr. Malinowski made a substitute motion, seconded by Mr. N. Jackson, to direct staff to provide the specifics on how the property is being used, by whom and when it is being used, and if there are any incomes being obtained from the use of the property. The information is to be provided to the committee.

The vote in favor was unanimous.

**ADJOURNMENT** – The meeting adjourned at approximately 6:52 PM.



# RICHLAND COUNTY GOVERNMENT

Office of the County Administrator

## REQUEST OF ACTION SUMMARY SHEET

Agenda Item No.: 4a Meeting Date: June 27, 2017

To: Gregory Pearce, Chair, Administration and Finance Committee  
From: Vice-Chairman Bill Malinowski, District 1 and Councilman Norman Jackson, District 11  
Department: Council County

**Item Subject Title:** Council Motion: Based on the mission of the Conservation Commission, I move that the Rowing Club and Historic Columbia be placed under management of the Conservation Commission.

**Action Taken by Committee previously:** None.

- Options:**
1. Consider the motion and approve accordingly.
  2. Consider a portion of the motion and approve accordingly.
  3. Consider the motion and do not approve.

**Motion Requested Today:** Council’s discretion as this request is pursuant to a Council motion.

**Staff Recommendation:** Council’s discretion as this request is pursuant to a Council motion. Staff will proceed as directed by County Council.

**Impact of Action:** Operating Budget: Depends on Council action. Estimate for additional staff is \$76,411.50 for one FTE and up to \$314,153.25 for five employees related to management of the two County-owned properties managed by Historic Columbia.

**Funding Amount/Source:** Capital Budget: Not applicable.  
Up to \$76,411.60-\$314,153.25/General Fund

**Requested by:** Vice-Chairman Bill Malinowski, District 1 and Councilman Norman Jackson, District 11

**Staff Representative:** County Administrator Gerald Seals

**Outside Representative:** None.

- List of Attachments:**
1. Detailed Request of Action
  2. Maps of sites

6/21/17  
Date Submitted

Brandon Madden  
Approved by the County Administrator’s Office

4  
Council District





# RICHLAND COUNTY GOVERNMENT

Office of the County Administrator

## REQUEST OF ACTION

**Subject:** Council Motion: Based on mission of the Conservation Commission, I move that the Rowing Club and Historic Columbia be placed under management of the Conservation Commission.

### A. Purpose

Council is requested to consider a Council motion from Councilmembers Norman Jackson and Bill Malinowski regarding placing the management of the Rowing Club and Historic Columbia properties under the Conservation Commission.

### B. Background / Discussion

At the March 21, 2017 Council meeting, Councilmembers Norman Jackson and Bill Malinowski brought forth the following motion:

“Based on the mission of the Conservation Commission, I move that the Rowing Club and Historic Columbia be placed under management of the Conservation Commission.”

Council sent this item to the Administrative & Finance Committee for consideration.

### Historic Columbia

The Historic Columbia Foundation (Historic Columbia) manages historically relevant properties and gardens including the Robert Mills House, Hampton-Preston Mansion and Garden, Mann-Simmons Site, Woodrow Wilson Family House, Modjeska Monteith Simkins House, and the Seibels House House and Garden. The Woodrow Wilson Family Home and the Hampton-Preston Mansion and Garden were deeded to the county in 2006 (Attachment A). Hospitality Tax has served as the county source of funding for management and maintenance of the properties as well as the program operation.

### Columbia Rowing Club

The Columbia Rowing Club (CRC) was founded in 1998 by a group of master’s rowers (rowers over 26 years of age) who wanted to row as a club and advance the sport of rowing in the midlands. The CRC sponsors Youth Rowing and hosts the University of South Carolina (USC) Crew, the core of CRC remains its masters rowers, and its future depends on the masters rower, both women and men, for the provide long term continuity. Richland County Support Services currently provides maintenance on the property, which is owned by Richland County (Attachment B), and facilitated the re-construction of the dock after the October 2015 flooding.

Richland County Conservation Commission Role

The RCCC supports both Historic Columbia’s and the CRC’s efforts. Conservation of cultural, historic and natural resources as well as educating the public and promoting tourism for these assets is part of RCCC’s mission. RCCC met to discuss this motion and made the following comments in that meeting:

- Historic Columbia has been in place for many years, has multiple donors and programs, and may have little need for additional oversight.
- The CRC also has been in place for many years and has multiple donors and programs. However, the property and its future development does not have a clear direction. The RCCC could help promote public access in this area by developing avenues for nature-based tourism and enhancing the existing opportunities such as fishing, trails, and river front viewing.

This discussion led to RCCC voting to support the motion to manage the CRC property and provide guidance only (not management) to Historic Columbia for the use of county-owned properties.

Impact

In considering this motion, staff prepared the following impact estimates.

Management of the Rowing Center site could be absorbed by the new Park Range position approved by County Council in the FY 2018-2019 Biennium I budget for the Conservation Division.

Moving management of the two county-owned properties from Historic Columbia to RCCC would require additional county staff. Two likely scenarios are roughly estimated here: 1) a minimum Program Coordinator who would largely be responsible for coordinating new county operations with existing Historic Columbia programs and 2) County developed programs which did not coordinate with existing Historic Columbia programs.

<b>#1 Minimum Staff Option</b>		
Program Coordinator		
	\$50,941.00	Salary
	\$25,470.50	Indirects 50%
	\$76,411,60	Total

<b>#2 Full Staff Option</b>		
Program Coordinator	\$50,941.00	
Gift Shop Manager	\$29,950.00	
Tour Coordinator	\$37,600.00	
Community Engagement Coordinator	\$47,973.00	
Marketing/Retail Coordinator	\$42,971.00	
	\$209,435.00	Subtotal

	\$104,717.75	Indirects 50%
	\$314,153.75	Total

The Legal Department reviewed this request and noted Historic Columbia’s function is defined by statute, so any role by the RCCC must not be inconsistent with that statute or the County’s agreement with Historic Columbia.

Finance has reviewed this request and has no concerns with the ROA, as described.

**C. Legislative / Chronological History**

March 21, 2017 - Council Motion described above.

April 17, 2017 – RCCC voted to support motion to manage the CRC property. A second motion was approved to support providing guidance to Historic Columbia for management of county-owned properties.

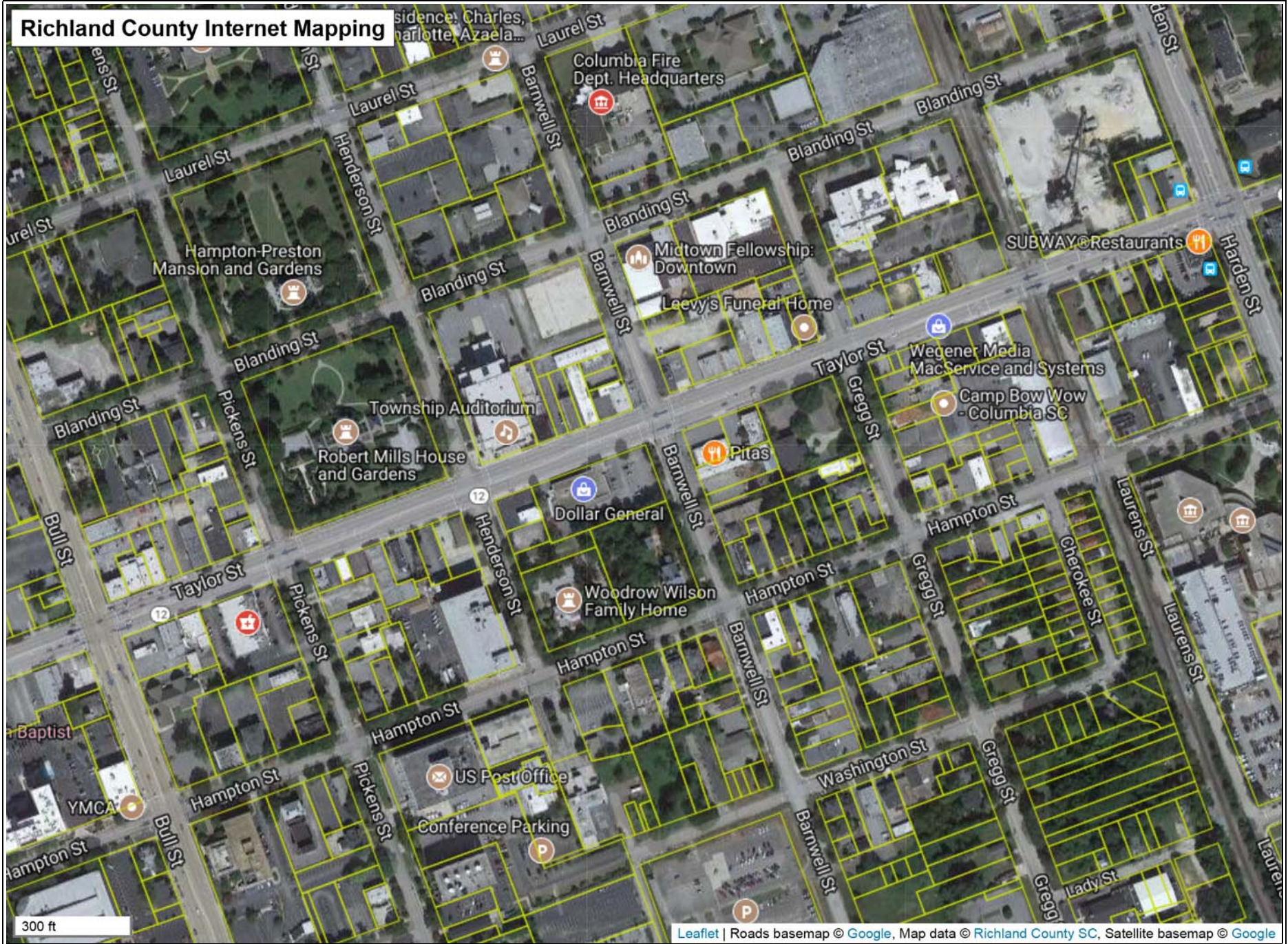
**D. Alternatives**

1. Approve the motion to move management of Historic Columbia and CRC County owned properties under the RCCC.
2. Approve movement of CRC property management only under RCCC.
3. Approve movement of Historic Columbia management only under RCCC.
4. Approve movement of CRC property management under RCCC and allow RCCC to provide guidance only to Historic Columbia for their management of County owned properties.
5. Consider motion and do not proceed.

**E. Final Recommendation**

Council’s discretion.


ATTACHMENT A

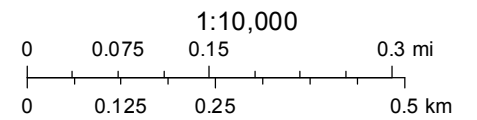


# Viewer Map



May 3, 2017

 Parcels



Richland County  
Richland County & Woolpert



**REQUEST OF ACTION SUMMARY SHEET**

Agenda Item No.: 4b Meeting Date: June 27, 2017

To: Gregory Pearce, Chair, Administration and Finance Committee  
From: Vice-Chairman Malinowski and Councilman N. Jackson  
Department: County Council

**Item Subject Title:** Council Motion: The City of Columbia announced that they will be targeting Hospitality Tax businesses in the unincorporated area for annexation to take HTax funds. The City receives more than \$10 million annually while the unincorporated area receives over \$5 million annually. The County spends more than half its funds in the City while the City spends its funds in the City only. I move unless the City develops an IGA or MOU with the County not to take target and take the County HTax funds that Richland County then there should some discussion to reevaluate collection of the HTax funds [N. JACKSON] [MALINOWSKI]

**Action Taken by** None.

**Committee previously:**

**Options:** 1. Consider the motion and approve accordingly.  
2. Consider the motion and do not approve.

**Motion Requested Today:** Staff is not requesting a specific motion as this request is pursuant to a Council motion. Staff will proceed as directed.

**Staff Recommendation:** This is a policy decision per the discretion of Council. Staff will proceed as directed.

**Impact of Action:** Operating Budget: Not applicable.

**Funding Amount/Source:** Capital Budget: Not applicable.  
Not applicable.

**Requested by:** Vice-Chairman Malinowski and Councilman N. Jackson

**Staff Representative:** County Administrator Gerald Seals

**Outside Representative:** None.

**List of Attachments:**  
1. Detailed Request of Action

2/7/17

Brandon Madden

All

Date Submitted

Approved by the County Administrator's Office

Council District



# RICHLAND COUNTY GOVERNMENT

Office of the County Administrator

## REQUEST OF ACTION

**Subject:** Council Motion: The City of Columbia announced that they will be targeting Hospitality Tax businesses in the unincorporated area for annexation to take HTax funds. The City receives more than \$10 million annually while the unincorporated area receives over \$5 million annually. The County spends more than half its funds in the City while the City spends its funds in the City only. I move unless the City develops an IGA or MOU with the County not to take target and take the County HTax funds that Richland County then there should some discussion to reevaluate collection of the HTax funds [N. JACKSON] [MALINOWSKI]

### A. Purpose

County Council is requested to consider a Council motion by Councilman Jackson and Vice-Chairman Malinowski relative to the collection of hospitality tax funds.

### B. Background / Discussion

At the February 7, 2017 Council meeting, Councilman Jackson and Vice-Chairman Malinowski brought forth the following motion:

“The City of Columbia announced that they will be targeting Hospitality Tax businesses in the unincorporated area for annexation to take HTax funds. The City receives more than \$10 million annually while the unincorporated area receives over \$5 million annually. The County spends more than half its funds in the City while the City spends its funds in the City only. I move unless the City develops an IGA or MOU with the County not to take target and take the County HTax funds that Richland County then there should some discussion to reevaluate collection of the HTax funds”

An excerpt for the County’s hospitality tax ordinance relative to the distribution of the collected funds is below:

#### **Sec. 23-69. Distribution of funds.**

(a) (1) The county shall distribute the local hospitality tax collected and placed in the "Richland County Local Hospitality Tax Revenue Fund" to each of the following agencies and purposes ("agency") in amounts as determined by county council annually during the budget process:

- Columbia Museum of Art
- Historic Columbia
- EdVenture Museum
- County Promotions
- Township Auditorium

(2) The amounts distributed to the Columbia Museum of Art, Historic Columbia, EdVenture Museum, and the Township Auditorium shall be paid quarterly. The amount



distributed to organizations receiving county promotions shall be paid to the organization as a one-time expenditure.

(3) As a condition of receiving its allocation, the Columbia Museum of Art, Historic Columbia, EdVenture Museum, and the Township Auditorium must annually submit to the county an affirmative marketing plan outlining how the agency will use its hospitality tax allocation for tourism promotion in the upcoming fiscal year. The plan shall include a detailed project budget which outlines the agency's proposed use of hospitality tax funds. The marketing plan shall also outline how the agency will promote access to programs and services for all citizens of Richland County, including documentation of "free" or discounted services that will be offered to Richland County residents. In addition, each agency shall demonstrate a good faith effort to expand programs and events into the unincorporated areas of Richland County. The annual marketing plan shall be due to the grants manager no later than March 1 of each year. If an agency fails to comply with these requirements, its portion of the local hospitality tax shall be retained in the Richland County Local Hospitality Tax Revenue Fund and distributed as provided in Section [23-69\(b\)](#) below.

(4) For the amounts distributed under the county promotions program, funds will be distributed with a goal of seventy-five percent (75%) dedicated to organizations and projects that generate tourism in the unincorporated areas of Richland County and in municipal areas where hospitality tax revenues are collected by the county. These shall include:

a. Organizations that are physically located in the areas where the county collects hospitality tax revenues, provided the organization also sponsors projects or events within those areas;

b. Organizations that are not physically located in the areas where the county collects hospitality tax revenues; however, the organization sponsors projects or events within those areas; and

c. Regional marketing organizations whose primary mission is to bring tourists to the region, including the areas where the county collects hospitality tax revenues.

(b) All local hospitality tax revenue not distributed pursuant to Section 23-69(a) above shall be retained in the Richland County Local Hospitality Tax Revenue Fund and distributed as directed by county council for projects related to tourism development, including, but not limited to, the planning, development, construction, promotion, marketing, operations, and financing (including debt service) of expenditures as provided in S.C. Code 1976, Article 7, Chapter 1, Title 6, as amended.

Historically, the funding provided to organizations through the County's Hospitality Tax grant program adheres to the distribution goal referenced in the aforementioned ordinance of allocating seventy-five percent (75%) of the funding to organizations and projects that generate tourism in the unincorporated areas of the County and in municipal areas where hospitality tax revenues are collected by the County.

### **C. Legislative / Chronological History**

- Councilman Jackson and Vice-Chairman Malinowski brought forth the aforementioned motion at the February 7, 2017 Council meeting.

**D. Alternatives**

1. Consider the request and proceed accordingly.
2. Consider the request and do not proceed.

**E. Final Recommendation**

Staff does not have a recommendation regarding the Council motion. Staff will proceed as directed.

## CHAPTER 23: TAXATION\*

\***Cross reference(s):** Administration generally, Ch. 2; director of finance and budget, § 2-118 et seq.; county treasurer, § 2-300 et seq.; county auditor, § 2-311 et seq.; tax anticipation notes, § 2-571 et seq.; purchasing, § 2-590 et seq.; licenses and miscellaneous business regulations, Ch. 16.

### ARTICLE I. IN GENERAL

#### **Sec. 23-1. Appeals under general law.**

The right is preserved to any property owner and taxpayer to appeal from the decision of the county board of assessment appeals to the state tax commission for such relief as may be available to him under general law.

(Code 1976, § 6-1009)

#### **Sec. 23-2. Publication of notice of certain tax rates.**

Immediately upon the receipt of tax duplicate for the year, the county treasurer shall cause a notice to be inserted in one newspaper in the county stating the rate per cent of the levy for state purposes and the rate per cent for all other purposes on the duplicates for the current fiscal year, and if any special levies have been made on the property of a school or other district not affecting the entire county, the total rate of levies shall also be stated in such notice.

(Code 1976, § 6-1010)

**State law reference(s)**--Similar provisions, S.C. Code 1976, § 12-45-40.

#### **Sec. 23-3. When taxes payable; penalties on delinquent taxes; execution.**

(a) *Real property.* All taxes in the county on real property shall be paid for in one of two methods:

(1) A lump sum payment between the fifteenth day of September and the thirty-first day of January after their assessment in each year.

(2) In the alternative, the taxpayer may elect to prepay his taxes in installments by filing an estimate of real property taxes due or to become due for the forthcoming tax year, based upon the prior year's taxes. In the event that the taxpayer makes such an election to prepay his taxes in installments, the taxpayer shall file such estimate on a form to be provided by the office of the county treasurer and shall make payment on such estimate in four (4) monthly payments, the first to be due on the first day of October, and each payment thereafter shall be due on the first day of each succeeding month. Each payment shall be based upon the estimate as provided above, except for those who elect to make one payment in January for the total amount for that year. In the event that a taxpayer elects to file an estimate and pay in installments, the payment due in January shall be increased or decreased by the difference between the cumulative total of the four (4) monthly payments and the final tax bill as determined by the tax notice prepared by the auditor and mailed to the taxpayer.

(3) In making such election to file an estimate and pay on a monthly basis, the taxpayer acknowledges that he has waived the assessment, levy, and other steps which generally are taken prior to taxes becoming due and payable. By such waiver, the taxpayer will specifically acknowledge on the form to be provided that he is undertaking this action for his convenience and in order to assist him in making his payments in a prompt and orderly manner, but without undue burden to himself or without penalty.

(4) Nothing contained in this section shall be deemed a waiver by the taxpayer to make payment under protest, to challenge assessments, or to otherwise exercise his rights pertaining to assessments, levy, payment, protest, or other challenges as set forth in the Code of Laws of the State of South Carolina.

(5) In the event the property taxes have not been entered upon the duplicate, the treasurer shall deposit any collections hereunder into an interest-bearing escrow account until such time as the property taxes have been entered upon the duplicate. Once such entry has been accomplished, the treasurer may allocate such collections in accordance with law, ordinance, and budget.

(b) *Personal property.* All taxes on personal property in the county shall be payable between the first day of July and the fifteenth day of September.

(c) *Penalties for late payment of real property taxes.* When any portion of the taxes for real property taxes shall not be paid on or before the thirty-first day of January, the penalty added shall be five (5) per cent thereon on the amount still due to the county; and if such taxes, assessments and penalties are not paid on or before the fifteenth day of April next thereafter, an additional penalty of seven (7) per cent of the amount still due shall be added and the county treasurer shall issue his tax execution for such taxes, assessments and penalties against the property of the defaulting taxpayer according to law.

(d) *Penalties for late payment of personal property taxes.* When any portion of the taxes for personal property taxes shall not be paid on or before the fifteenth day of September, the penalty added shall be five (5) per cent thereon; and if such taxes, assessments and penalties are not paid on or before the fifteenth day of November next thereafter, an additional penalty of seven (7) per cent thereof shall be added, and the county treasurer shall issue his tax execution for such taxes, assessments and penalties against the property of the defaulting taxpayer according to law.

(e) *Postponement of penalties.* The council may postpone the time within which the penalties provided in this section shall attach. In the event that any of the aforementioned deadline dates fall on a Saturday, Sunday, or holiday, such deadline shall be extended to the next working day.

(f) *Payment by mail.* In instances where taxes are paid by mail, no penalties shall be assessed when the envelope in which the taxes were received bears the postmark date of the deadline.

(Code 1976, § 6-1011; Ord. No. 937-82, § 1, 6-16-82; Ord. No. 1321-85, § 1, 6-4-85)

**State law reference(s)**--Similar provisions, S.C. Code 1976, §§ 12-45-70, 12-45-180.

#### **Sec. 23-4. Media of payment.**

Taxes shall be payable in the following kinds of funds: Silver coin, United States currency, United States postal money orders and checks subject to collection. Jury certificates and per diem of witnesses in the circuit court and all county claims which have been approved and certificates issued by the council shall be receivable for taxes due the county in which such services were rendered or such claims approved, not including school taxes.

(Code 1976, § 6-1012)

**State law reference(s)**--Similar provisions, S.C. Code 1976, § 12-45-90.

#### **Sec. 23-5. Refund of overpayments.**

(a) In the event it is properly determined by the state tax commission that there has been an overpayment of property taxes for real or personal property due to the value of the property having been erroneously, improperly or illegally assessed, the county council shall authorize a refund in the amount determined to be erroneously, improperly, or illegally assessed.

(b) In the event that the refund referred to in paragraph (a) of this section should be requested and authorized by county council in a year subsequent to the fiscal year in which the overpayment was made, the county treasurer shall charge back the amount of the refund, pro rata, to each entity that received tax monies within the particular tax district for the specified fiscal year. In so doing, the county treasurer shall reduce, by the total amount of the refund, monies to be paid to each such entity during the fiscal year in which the refund is made.

(c) Notwithstanding the provisions of Sections 12-43-200(c)(3) of the S.C. Code of Laws, as amended (and consistent with the provisions of Section 12-54-85(F) of the S.C. Code of Laws, as amended), if a taxpayer believes that he or she has overpaid his or her property taxes because the property was eligible for the legal residence assessment pursuant to Sections 12-43-220(c)(1) and (2) of the S.C. Code of Laws, as amended, a claim for a refund must be filed with the County Assessor within three years from the time the return was filed, or two years from the date the tax was paid, whichever is later. In no event shall a refund be granted beyond this point of time.

**Sec. 23-6. Execution fees and charges.**

Only the following fees and charges shall be collected in addition to the penalties provided for in section 23-3: For making levy and serving execution, one dollar (\$1.00), and if the property is situated three (3) miles or more from the county courthouse an additional one dollar (\$1.00); for each advertisement of property in a newspaper two dollars (\$2.00), or the actual cost thereof, whichever is greater; and for selling property at public auction three dollars (\$3.00), out of which a fee may be allowed to an auctioneer; the fees above provided to be added as costs to the taxes and penalties and included in the amount for which the property is offered to be sold at public sale. The county treasurer shall also collect from the purchaser of the property at the sale two dollars (\$2.00) for preparing, executing and delivering deed or bill of sale for the property purchased and fees for recording the deed, which shall be collected at the time such deed or bill of sale is delivered to the purchaser. In addition to all penalties charged against any property or party for taxes and assessments placed in execution, there shall be charged and collected by the county an additional two dollars (\$2.00) execution fee.

(Code 1976, § 6-1013)

**Sec. 23-7. Tax execution (nulla bona) committee; composition.**

(a) The county council hereby designates that the composition of the county tax execution (nulla bona) committee shall be as follows:

- (1) Chairman of the county council or his designee from among other council members;
- (2) County attorney, or his designee;
- (3) Representative of treasurer's office;
- (4) Representative of auditor's office;
- (5) Representative of assessor's office.

(b) The county council shall appoint the persons to serve as members of the committee in accordance with Act 998 of Acts and Joint Resolutions, 1966.

(Ord. No. 805-81, §§ I, II, 5-6-81)

**Secs. 23-8--23-18. Reserved.**

**ARTICLE II. RESERVED**

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**Secs. 23-19--23-32. Reserved.**

**ARTICLE III. RESERVED**

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**Secs. 23-33--23-47. Reserved.**

**ARTICLE IV. BOARD OF ASSESSMENT APPEALS**

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**Cross reference(s):** County boards, commissions and committees generally, § 2-326 et seq.

### **Sec. 23-48. Appointive powers of council.**

Pursuant to section 4-9-170 of the Code of Laws of South Carolina, 1976, and section 3 of Act 283, Acts of 1975 (the Home Rule Act), the county council hereby assumes appointive powers in regard to the county board of assessment appeals as set forth in section 23-49.

(Code 1976, § 2-7045; Ord. No. 633-79, § 1, 1-1-80)

### **Sec. 23-49. Composition; terms; officers.**

The board of assessment appeals shall consist of seven (7) members to be appointed as follows: One by the city council of the City of Columbia, who shall reside within the corporate limits of Columbia; three (3) by a majority of the county council; one by the board of trustees of School District No. 1 of the county, who shall be a resident of School District No. 1; one by the board of trustees of School District No. 2 of the county, who shall be a resident of School District No. 2; and one by the board of trustees of School District No. 6 of the county, who shall be a resident of the county, residing in School District No. 6. One of the members appointed by the county council shall be a person actively engaged in the real estate business. The board shall appoint a chairman and a secretary. The terms of the members shall be for three (3) years or until their successors are appointed and qualify.

(Code 1976, § 2-7046; Ord. No. 633-79, § 2, 1-1-80; Ord. No. 845-81, §§ I, II, 10-7-81)

### **Sec. 23-50. Duties and powers.**

The board of assessment appeals shall have the following duties and powers:

- (1) To equalize the value of the real and personal property of the county;
- (2) To hear all grievances and appeals from the valuation and assessments fixed by the assessor; and
- (3) To perform any and all other duties and powers that belonged to the county board of equalization as of April 24, 1958, the date of the creation of the board of assessment appeals.

(Code 1976, § 2-7047; Ord. No. 633-79, § 3, 1-1-80)

**State law reference(s)**--Local boards of equalization, S.C. Code 1976, § 12-43-10 et seq.

### **Sec. 23-51. Meetings; minutes.**

The board shall meet whenever necessary, but shall meet on the first Tuesday in each month to act on appeals from the assessments of the tax assessor. Minutes shall be taken of all meetings and shall be a matter of public record, with a copy of the minutes duly certified by the secretary to be sent to the tax assessor.

(Code 1976, § 2-7048; Ord. No. 633-79, § 4, 1-1-80)

### **Sec. 23-52. Compensation of board members.**

The board members shall be paid on a per diem basis at a figure to be determined by the county council.

(Code 1976, § 2-7049; Ord. No. 633-79, § 5, 1-1-80)

### **Secs. 23-53--23-59. Reserved.**

**Sec. 23-60. Special tax assessment created.**

A special tax assessment is created for eligible rehabilitated historic properties for a period of twenty (20) years equal to the assessed value of the property at the time of preliminary certification.

(Ord. No. 047-08HR, § II, 9-9-08; Ord. No. 019-13HR, § 1, 5-7-13)

**Sec. 23-61. Purpose.**

It is the purpose of this Article to:

- (1) Encourage the rehabilitation of historic properties;
- (2) Promote community development and redevelopment;
- (3) Encourage sound community planning; and
- (4) Promote the general health, safety, and welfare of the community.

(Ord. No. 047-08HR, § II, 9-9-08)

**Sec. 23-62. Eligible Properties.**

(a) *Certification.* In order to be eligible for the special tax assessment, historic properties must receive preliminary and final certification.

- (1) *Preliminary certification.* To receive preliminary certification a property must meet the following conditions:

- a The property meets the requirements for historic designation as established in this section.

- b The proposed rehabilitation work receives a recommendation of approval from the appropriate architectural reviewing authority (hereinafter "reviewing authority") and is consistent with the rehabilitation standards as set forth in this article. The reviewing authority shall review all improvements associated with the rehabilitation and make a recommendation to the county regarding the project's eligibility. For the purpose of this article, the reviewing authority shall be defined as follows:

1. In any municipality that has an architectural review board, the municipal board shall serve as the reviewing authority.

2. In the unincorporated areas of the county, and within any municipality that does not have an architectural review board, the South Carolina Department of Archives and History shall serve as the reviewing authority.

- c Be a project that commenced by or after August 17, 2004 to the date of the adoption of this ordinance and work was permitted to have begun prior to receiving preliminary certification, or

- d Be a project that commences on or after the date of the adoption of this ordinance.

- (2) *Final certification.* To be eligible for final certification, a property must have met the following conditions:

- a The property has received preliminary certification.

- b The minimum expenditures for rehabilitation as set forth in this article have been incurred and paid.

- c The completed rehabilitation receives a recommendation for approval from the reviewing authority as being consistent with the plans approved by the reviewing authority during preliminary certification.

- d All application fees have been paid in full by the applicant.

- e The property has met all other requirements of this article.

(b) *Historic designation.* In order to be eligible for the special tax assessment, the property must meet one of the following

criteria:

(1) The property must be listed on the National Register of Historic Places either individually or as a contributing property in a district, or

(2) The property is designated as a historic property by the county council based upon criteria established by the county council and the property is at least fifty (50) years old.

(c) *Historic property criteria.* In order to be eligible for the special tax assessment, the property must meet one (1) of the following criteria:

(1) Any property included in one (1) of the categories below is considered a historic property:

- a. Listed on the National Register of Historic Places,
- b. Determined eligible for the National Register by the South Carolina Department of Archives and History,
- c. A contributing property in a National Register Historic District,
- d. Listed in the Richland County Bicentennial Committee Historic Homes and Buildings Landmark Program (1981), or
- e. City of Columbia Historic Landmark.

(2) All other properties must demonstrate:

- a. Association with events that have made a significant contribution to the broad patterns of our history, or
- b. Association with the lives of significant persons in our past, or
- c. Embodiment of distinctive characteristics of a type, period, or method of construction; or representation of the work of a master; or possession of high artistic values.

Property owners seeking eligibility under this section must file an application with Richland County to receive a historic property determination.

(Ord. No. 047-08HR, § II, 9-9-08; Ord. No. 019-13HR, §§ II, III, 5-7-13)

### **Sec. 23-63. Eligible rehabilitation.**

(a) *Standards for rehabilitation.* To be eligible for the special tax assessment, historic rehabilitations must be conducted according to the following standards:

(1) The historic character of a property shall be retained and preserved. The removal of historic materials or alterations or of features and spaces that characterize each property shall be avoided.

(2) Each property shall be recognized as a physical record of its time, place and use. Changes that create a false sense of historical development shall not be undertaken.

(3) Most properties change over time. Those changes that have acquired historic significance in their own right shall be retained and preserved.

(4) Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property should be preserved.

(5) Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement or of a distinctive feature, the new should match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical or pictorial evidence.

(6) Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the most gentle means possible.

(7) New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale and architectural features to protect the historic integrity of the historic property and its environment.



(8) New additions and adjacent new construction shall be undertaken in such a manner that, if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

(b) *Work to be reviewed.* The following work will be reviewed according to the standards set forth above:

- (1) Repairs to the exterior of the designated building.
- (2) Alterations to the exterior of the designated building.
- (3) New construction on the property on which the building is located, including site work.
- (4) Alterations to interior primary public spaces, as defined by the reviewing authority.

(5) Any remaining work where the expenditures for such work are being used to satisfy the minimum expenditures for rehabilitation, including, but not limited to, alterations made to mechanical, plumbing and electrical systems.

(c) *Minimum expenditures for rehabilitation.* To be eligible for the special property tax assessment, the owner or the owner's estate must meet the minimum expenditures for rehabilitation:

(1) The minimum investment shall be twenty percent (20%) of the fair market value of the building which is to be rehabilitated.

(2) Fair market value means the appraised value as certified to the county by a real estate appraiser licensed by the State of South Carolina, the sales price as delineated in a bona fide contract of sale within twelve months of the time it is submitted, or the most recent appraised value published by the Richland County Tax Assessor.

(d) *Expenditures for rehabilitation* means the actual cost of rehabilitation relating to one or more of the following:

- (1) Improvements located on or within the historic building as designated.
- (2) Improvements outside of but directly attached to the historic building which are necessary to make the building fully useable (such as vertical circulation) but shall not include rentable/habitable floorspace attributable to new construction.
- (3) Architectural and engineering services attributable to the design of the improvements.
- (4) Costs necessary to maintain the historic character or integrity of the building.

(e) *Scope.* The special tax assessment may apply to the following:

- (1) Structure(s) rehabilitated;
- (2) Real property on which the building is located.

(f) *Time limits.* If the project is not complete after two (2) years, but the minimum expenditures for rehabilitation have been incurred, the property continues to receive the special assessment until the project is completed.

(Ord. No. 047-08HR, § II, 9-9-08; Ord. No. 019-13HR, §§ IV, V, 5-7-13)

### **Sec. 23-64. Process.**

(a) *Fee required.* There is a fee required for the review of rehabilitation work during the final certification process. Final certification of the property will not be given until the fee has been paid in full by the applicant. Fees shall be made payable to Richland County. The amount of the fee shall be as follows:

- (1) For owner-occupied, non-income producing properties, the fee shall be one hundred and fifty dollars (\$150.00).
- (2) For income-producing or non-owner occupied properties, the fee shall be three hundred dollars (\$300.00).

(b) *Plan required.* Owners of property seeking approval of rehabilitation work must submit a completed rehabilitation of historic property application with supporting documentation to the county administrator or his designee prior to beginning work. Rehabilitation work conducted prior to approval of the application is done so at the risk of the property owner.

(c) *Preliminary certification.* Upon receipt of the completed application, the county administrator or his designee shall submit the plan to the reviewing authority for a recommendation as to whether the project is consistent with the standards for rehabilitation. Upon receipt of the reviewing authority's recommendation, the county administrator or his designee shall notify the owner in writing. Upon

receipt of this determination, the property owner may:

(1) If the application is approved, begin rehabilitation;

(2) If the application is not approved, he/she may revise such application in accordance with comments provided by reviewing authority.

(d) *Substantive changes.* Once preliminary certification is granted to an application, substantive changes must be approved in writing by the county administrator or his designee. Any substantive changes made to the property during rehabilitation that are not approved by county administrator or his designee, upon review and recommendation of the reviewing authority, are conducted at the risk of the property owner and may disqualify the project from eligibility during the final certification process.

(e) *Final certification.* Upon completion of the project, the property must receive final certification in order to be eligible for the special assessment. The reviewing authority shall inspect completed projects to determine if the work is consistent with the approval recommended by the reviewing authority and granted by the county during preliminary certification. The review process for final certification shall be established by the reviewing authority and may include a physical inspection of the property. The reviewing authority shall notify the applicant in writing of its recommendation. If the applicant wishes to appeal the reviewing authority's recommendation, the appeal must follow the reviewing authority's appeals process. The county administrator or his designee may grant final certification only if the following conditions have been met:

(1) The completed work meets the standards for rehabilitation as established in this article;

(2) Verification is made that the minimum expenditures have been have been incurred in accordance with the provisions of this article; and

(3) Any fee(s) shall be paid in full.

Upon receiving final certification, the property will be assessed for the remainder of the special assessment period on the fair market value of the property at the time the preliminary certification was made or the final certification was made, whichever occurred earlier.

(f) *Additional work.* For the remainder of the special assessment period after final certification, the property owner shall notify the county administrator or his designee of any additional work, other than ordinary maintenance, prior to the work beginning. The reviewing authority shall review the work and make a recommendation to the county administrator or his designee whether the overall project is consistent with the standards for rehabilitation. The county administrator or his designee shall notify the property owner in writing if the overall project is consistent with the standards for rehabilitation. If the additional work is found to be inconsistent by the reviewing authority, the county administrator or his designee shall notify the owner in writing within thirty (30) days of its decision to rescind approval. The property owner may withdraw his/her request and cancel or revise the proposed additional work.

(g) *Notification.* Upon final certification of a rehabilitated historic property, the Richland County Assessor, Auditor, and Treasurer shall be notified by the county administrator or his designee that such property has been duly certified and is eligible for the special tax assessment.

(h) *Application.* Once the final certification has been granted, the owner of the property shall make application to the Richland County Auditor for the special assessment provided for herein. The special assessment shall remain in effect for the length of the special assessment period, unless the property shall become decertified under the provisions of this section.

(i) *Date effective.* If an application for preliminary or final certification is filed by May first or the preliminary or final certification is approved by August first, the special assessment authorized herein is effective for that year. Otherwise, it is effective beginning with the following year. The special assessment only begins in the current or future tax years as provided for in this section. The special assessment period shall not exceed twenty (20) years in length, and in no instance may the special assessment be applied retroactively.

(j) *Previously certified properties.* A property certified to receive the special property tax assessment under the existing law continues to receive the special assessment in effect at the time certification was made.

(k) *Decertification.* Once the property has received final certification and assessed as rehabilitated historic property, it remains so certified and must be granted the special assessment until the property becomes disqualified by any one of the following:

(1) Written notice from the owner to the Richland County Auditor requesting removal of the special assessment;

(2) Removal of the historic designation by the county council, based upon noncompliance of the criteria established in Section 26-62(c); or

(3) Rescission of the approval of rehabilitation by the county, or the recommendation of the reviewing authority, because of

alterations or renovation by the owner or the owner's estate which causes the property to no longer possess the qualities and features which made it eligible for final certification. Notification of any change affecting eligibility must be given immediately to the Richland County Assessor, Auditor, and Treasurer.

(Ord. No. 047-08HR, § II, 9-9-08; Ord. No. 019-13HR, §§ VI, VII, 5-7-13)

## **ARTICLE VI. LOCAL HOSPITALITY TAX**

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### **Sec. 23-65. Definitions.**

Whenever used in this article, unless a contrary intention is clearly evidenced, the following terms shall be interpreted as herein defined.

*Local hospitality tax.* A tax on the sales of prepared meals and beverages sold in establishments or sales of prepared meals and beverages sold in establishments licensed for on-premises consumption of alcoholic beverages, beer, or wine, within the incorporated municipalities and the unincorporated areas of the county.

*Person.* Any individual, firm, partnership, LLP, LLC, cooperative, nonprofit membership, corporation, joint venture, professional 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 principals.

*Prepared meals and beverages.* The products sold ready for consumption either on or off premises in businesses classified as eating and drinking places under the Standard Industrial Code Classification Manual and including lunch counters and restaurant stands; restaurants, lunch counters, and drinking places operated as a subordinate facility by other establishments; and bars and restaurants owned by and operated for members of civic, social, and fraternal associations.

*Richland County.* The county and all of the unincorporated areas within the geographical boundaries of the county and all of the incorporated municipalities of the county.

(Ord. No. 025-03-HR, § I, 5-6-03; Ord. No. 040-10HR, § I, 7-6-10; Ord. No. 073-14HR, § I, 12-9-14)

### **Sec. 23-66. Local hospitality tax.**

A local hospitality tax is hereby imposed on the sales of prepared meals and beverages sold in establishments within the incorporated municipalities and the unincorporated areas of the county. The local hospitality tax shall be in an amount equal to two percent (2%) of the gross proceeds of sales of prepared meals and beverages sold in establishments located within the unincorporated areas of the county and within the boundaries of the incorporated municipalities which have consented, by resolution adopted by their governing body, to the imposition of the local hospitality tax in the amount of two percent (2%). The local hospitality tax shall be in an amount equal to one percent (1%) of the gross proceeds of sales of prepared food and beverages sold in establishments located within the boundaries of the incorporated municipalities within the county which do not give their consent to the imposition of the local hospitality tax. Provided, however, the county shall not impose a local hospitality tax on those municipalities that have adopted a two percent (2%) local hospitality tax prior to July 1, 2003. Effective July 1, 2009 through June 30, 2011, the county shall temporarily reduce the local hospitality tax to one percent (1%) of the gross proceeds of sales of prepared meals and beverages sold in establishments located within the unincorporated areas of the county. This temporary suspension shall not affect the hospitality tax rates within the boundaries of any incorporated municipality.

(Ord. No. 025-03-HR, § I, 5-6-03; Ord. No. 016-09HR, § I, 7-1-09; Ord. No. 073-14HR, § I, 12-9-14)

### **Sec. 23-67. Payment of local hospitality tax.**

(a) Payment of the local hospitality tax established herein shall be the liability of the consumer of the services. The tax shall be paid at the time of delivery of the services to which the tax applies, and shall be collected by the provider of the services. The county shall promulgate a form of return that shall be utilized by the provider of services to calculate the amount of local hospitality tax collected and due. This form shall contain a sworn declaration as to the correctness thereof by the provider of the services.

(b) The tax provided for in this article must be remitted to the county on a monthly basis when the estimated amount of average tax is more than fifty dollars (\$50.00) a month, on a quarterly basis when the estimated amount of average tax is twenty-five dollars (\$25.00) to fifty dollars (\$50.00) a month, and on an annual basis when the estimated amount of average tax is less than twenty-five dollars (\$25.00) a month.

(c) The provider of services shall remit the local hospitality tax voucher form, a copy of the State of South Carolina sales tax computation form and/or other approved revenue documentation, and the hospitality taxes when due, to the county on the 20th of the month, or on the next business day if the 20th is not a business day.

(Ord. No. 025-03-HR, § I, 5-6-03; Ord. No. 010-08HR, § I, 3-4-08; Ord. No. 073-14HR, § I, 12-9-14)

### **Sec. 23-68. Local Hospitality Tax Special Revenue Fund.**

An interest-bearing, segregated and restricted account to be known as the "Richland County Local Hospitality Tax Revenue Fund" is hereby established. All revenues received from the local hospitality tax shall be deposited into this fund. The principal and any accrued interest in this fund shall be expended only as permitted by this article.

(Ord. No. 025-03-HR, § I, 5-6-03; Ord. No. 073-14HR, § I, 12-9-14)

### **Sec. 23-69. Distribution of funds.**

(a) (1) The county shall distribute the local hospitality tax collected and placed in the "Richland County Local Hospitality Tax Revenue Fund" to each of the following agencies and purposes ("agency") in amounts as determined by county council annually during the budget process:

Columbia Museum of Art

Historic Columbia

EdVenture Museum

County Promotions

Township Auditorium

(2) The amounts distributed to the Columbia Museum of Art, Historic Columbia, EdVenture Museum, and the Township Auditorium shall be paid quarterly. The amount distributed to organizations receiving county promotions shall be paid to the organization as a one-time expenditure.

(3) As a condition of receiving its allocation, the Columbia Museum of Art, Historic Columbia, EdVenture Museum, and the Township Auditorium must annually submit to the county an affirmative marketing plan outlining how the agency will use its hospitality tax allocation for tourism promotion in the upcoming fiscal year. The plan shall include a detailed project budget which outlines the agency's proposed use of hospitality tax funds. The marketing plan shall also outline how the agency will promote access to programs and services for all citizens of Richland County, including documentation of "free" or discounted services that will be offered to Richland County residents. In addition, each agency shall demonstrate a good faith effort to expand programs and events into the unincorporated areas of Richland County. The annual marketing plan shall be due to the grants manager no later than March 1 of each year. If an agency fails to comply with these requirements, its portion of the local hospitality tax shall be retained in the Richland County Local Hospitality Tax Revenue Fund and distributed as provided in Section 23-69(b) below.

(4) For the amounts distributed under the county promotions program, funds will be distributed with a goal of seventy-five percent (75%) dedicated to organizations and projects that generate tourism in the unincorporated areas of Richland County and in municipal areas where hospitality tax revenues are collected by the county. These shall include:

a. Organizations that are physically located in the areas where the county collects hospitality tax revenues, provided the organization also sponsors projects or events within those areas;

b. Organizations that are not physically located in the areas where the county collects hospitality tax revenues; however, the organization sponsors projects or events within those areas; and

c. Regional marketing organizations whose primary mission is to bring tourists to the region, including the areas where the

county collects hospitality tax revenues.

(b) All local hospitality tax revenue not distributed pursuant to Section 23-69(a) above shall be retained in the Richland County Local Hospitality Tax Revenue Fund and distributed as directed by county council for projects related to tourism development, including, but not limited to, the planning, development, construction, promotion, marketing, operations, and financing (including debt service) of expenditures as provided in S.C. Code 1976, Article 7, Chapter 1, Title 6, as amended.

(Ord. No. 025-03-HR, § I, 5-6-03; Ord No. 081-06HR, § I, 9-12-06; Ord. No. 001-08HR, § I, 1-8-08; Ord. No. 069-08HR, § I, 12-2-08; Ord. No. 016-09HR, § II, 7-1-09; Ord. No. 077-09HR, § I, 12-15-09; Ord. No. 059-10HR, § I, 9-21-10; Ord. No. 073-13HR, § I, 12-10-13; Ord. No. 061-14HR, § I, 11-18-14; Ord. No. 073-14HR, § I, 12-9-14)

### **Sec. 23-70. Oversight and accountability.**

(a) The following organizations: the Columbia Museum of Art, Historic Columbia, EdVenture Museum, and the Township Auditorium must submit a mid-year report by January 31 and a final report by July 31 of each year to the Richland County grants manager, which includes a detailed accounting of all hospitality tax fund expenditures and the impact on tourism for the preceding fiscal year, including copies of invoices and proof of payment. The county shall not release hospitality tax funds to any agency unless that agency has submitted an acceptable final report for the previous fiscal year. If an agency fails to comply with these requirements by the July 31 deadline, its portion of the local hospitality tax shall be retained in the Richland County Local Hospitality Tax Revenue Fund and may be distributed as provided in Section 23-69(b).

(b) Any organization receiving county promotions funding must comply with all requirements of this article, as well as any application guidelines and annual reporting requirements as established by council, to include a detailed reporting of all grant expenditures.

(Ord. No. 025-03-HR, § I, 5-6-03; Ord. No. 001-08HR, § II, 1-8-08; Ord. No. 069-08HR, § II, 12-2-08; Ord. No. 016-09HR, § III, 7-1-09; Ord. No. 059-10HR, § II, 9-21-10; Ord. No. 061-14HR, § II, 11-18-14; Ord. No. 073-14HR, § I, 12-9-14)

### **Sec. 23-71. Inspections, audits and administration.**

(a) For the purpose of enforcing the provisions of this article, the county administrator or other authorized agent of the county is empowered to enter upon the premises of any person subject to this article and to make inspections, examine, and audit books and records.

(b) It shall be unlawful for any person to fail or refuse to make available the necessary books and records during normal business hours upon twenty-four (24) hours written notice. In the event that an audit reveals that the remitter has filed false information, the costs of the audit shall be added to the correct amount of tax determined to be due.

(c) The county administrator or other authorized agent of the county may make systematic inspections of all service providers that are governed by this article. Records of inspections shall not be deemed public records.

(Ord. No. 025-03-HR, § I, 5-6-03; Ord. No. 040-10HR, § II, 7-6-10; Ord. No. 073-14HR, § I, 12-9-14)

### **Sec. 23-72. Assessments and appeals of hospitality tax.**

(a) When a person fails to pay or accurately pay their hospitality taxes or to furnish the information required by this article or by the business service center, a license official of the business service center shall proceed to examine such records of the business or any other available records as may be appropriate and to conduct such investigations and statistical surveys as the license official may deem appropriate to assess a hospitality tax and penalties, as provided herein.

(b) Assessments of hospitality taxes and/or penalties, which are based upon records provided by businesses, shall be conveyed in writing to businesses. If a business fails to provide records as required by this article or by the business service center, the tax assessment shall be served by certified mail. Within five (5) business days after a tax assessment is mailed or otherwise conveyed in writing, any person who desires to have the assessment adjusted must make application to the business service center for reassessment. The license official shall establish a procedure for hearing an application for a reassessment, and for issuing a notice of final assessment.

(c) A final assessment may be appealed to the county council, provided that an application for reassessment was submitted within the allotted time period of five (5) business days. However, if no application for reassessment is submitted within the allotted time period, the assessment shall become final.

(d) Requests for waivers of penalties, as described in Section 23-73(b), shall be submitted to the business service center director simultaneously with corroborating documentation relating to the validity of the appeal within five (5) business days of receipt of a tax assessment. The director shall determine if the provided documentation confirms the circumstances permitting a waiver of penalties as described in the aforementioned section. A decision shall be provided in writing within five (5) business days of the receipt of the request. Businesses wishing to appeal the decision of the business service center director may appeal to the county council within five (5) business days of receipt of the director's decision.

(Ord. No. 010-08HR, § II, 3-4-08; Ord. No. 040-10HR, § III, 7-6-10; Ord. No. 073-14HR, § I, 12-9-14)

### **Sec. 23-73. Violations and penalties.**

(a) It shall be a violation of this article to:

(1) Fail to collect the local hospitality tax as provided in this article,

(2) Fail to remit to the County the Local Hospitality Tax collected, pursuant to this Article,

(3) Knowingly provide false information on the form of return submitted to the county, or

(4) Fail to provide books and records to the county administrator or other authorized agent of the county for the purpose of an audit upon twenty-four (24) hours' notice.

(b) The penalty for violation of this article shall be five percent (5%) per month, charged on the original amount of the local hospitality tax due. Penalties shall not be waived, except if the following circumstances of reasonable cause are proven by the person. No more than six (6) months of penalties shall be waived.

(1) An unexpected and unavoidable absence of the person from South Carolina, such as being called to active military duty. In the case of a corporation or other business entity, the absence must have been an individual having primary authority to pay the hospitality tax.

(2) A delay caused by death or serious, incapacitating illness of the person, the person's immediate family, or the person's accountant or other third party professional charged with determining the hospitality tax owed. In the case of a corporation or other business entity, the death or serious, incapacitating illness must have been an individual having primary authority to pay the hospitality tax.

(3) The hospitality tax was documented as paid on time, but inadvertently paid to another taxing entity.

(4) The delinquency was caused by the unavailability of necessary records directly relating to calculation of hospitality taxes, over which the person had no control, which made timely payment impossible. For example, the required records may have been destroyed by fire, flood, federally-declared natural disaster, or actions of war or terrorism. Unavailability of records caused by time or business pressures, employee turnover, or negligence are not reasonable cause for waiver of hospitality tax penalties.

(5) The delinquency was the result of clear error on the part of the business service center or treasurer's office staff in processing or posting receipt of the person's payment(s).

(6) Delay or failure caused by good faith reliance on erroneous guidance provided by the business service center or treasurer's office staff, so long as complete and accurate information was given to either of these offices, no change in the law occurred, and the person produces written documentation.

(c) Any person violating the provision of this article shall be deemed guilty of a misdemeanor and upon conviction shall be subject to punishment under the general penalty provision of Section 1-8 of this Code of Ordinances: that is, shall be subject to a fine of up to five hundred dollars (\$500.00) or imprisonment for not more than thirty (30) days or both. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent fees, penalties, and costs provided herein.

(Ord. No. 010-08HR, § III, 3-4-08; Ord. No. 040-10HR, § IV, 7-6-10; Ord. No. 073-14HR, § I, 12-9-14)



**RICHLAND COUNTY  
GOVERNMENT**  
Office of the County Administrator

**REQUEST OF ACTION SUMMARY SHEET**

Agenda Item No.: 4c Meeting Date: June 27, 2017

To: Gregory Pearce, Chair, Administration and Finance Committee  
From: Legal  
Department: Legal

**Item Subject Title:** Intergovernmental Agreement to Appoint Judge Caroline Streater to the position of City of Forest Acres Judge

**Action Taken by Committee previously:** None.

**Options:** 1. Approve the Agreement.

2. Do not approve the Agreement.

**Motion Requested Today:** This is a policy decision of Council. There is no staff objection to the request.

**Staff Recommendation:** This is a policy decision of Council. There is no staff objection to the request.

**Impact of Action:** Operating Budget: Not applicable.

Capital Budget: Not applicable.

**Funding Amount/Source:** There is no apparent financial impact associated with this request.

**Requested by:** Legal

**Staff Representative:** County Attorney Larry Smith

**Outside Representative:** None.

**List of Attachments:**

- Detailed Request of Action

6/21/17  
Date Submitted

Brandon Madden  
Approved by the County Administrator's Office

6,3 & 8  
Council District



# RICHLAND COUNTY GOVERNMENT

Office of the County Administrator

## REQUEST OF ACTION

**Subject:** Intergovernmental Agreement to Appoint Judge  
Caroline Streater to the position of City of Forest Acres Judge

### **A. Purpose**

To memorialize an agreement between the City of Forest Acres and Richland County relative to Judge Caroline Streater's appointment as Forest Acres City Court Judge.

### **B. Background / Discussion**

Richland County Magistrate Judge Kirby Shealy is retiring on or about July 1, 2017, as a Magistrate and as a Forest Acres City Court Judge. Forest Acres City Council has voted to offer the position as Associate Forest Acres City Court Judge to Richland County Magistrate Judge Caroline Streater. As such, an intergovernmental agreement between the City of Forest Acres and Richland County, with concurrence by Judge Streater, is needed to memorialize this arrangement. The agreement is similar to agreements previously approved for other situations where Richland County Magistrates have also served as municipal judges in incorporated portions of Richland County.

### **C. Legislative / Chronological History**

No legislative history for this matter. The request is new, and corresponds to the City of Forest Acres's offer of this position to Judge Streater.

### **D. Alternatives**

1. Approve the agreement.
2. Do not approve the agreement.

### **E. Final Recommendation**

This is a policy decision of Council. There is no staff objection to the request.



STATE OF SOUTH CAROLINA )  
 )  
 RICHLAND COUNTY )

**INTERGOVERNMENTAL  
 SERVICE AGREEMENT  
 (Magistrate)**

**THIS AGREEMENT** made and entered into entered into by and between the County of Richland, a political subdivision of the State of South Carolina, (hereinafter referred to as the "County") and the City of Forest Acres, a political subdivision of the State of South Carolina (hereinafter the "City").

RECITALS

**WHEREAS**, the City is desirous of providing an efficient and effective municipal court system utilizing the most qualified judicial personnel available;

**WHEREAS**, the City desires to utilize the services of Richland County Magistrate Caroline W. Streater in the position of Forest Acres Associate Municipal Judge;

**WHEREAS**, the County is willing to permit Caroline W. Streater to serve as the City Associate Municipal Judge; and

**WHEREAS**, the County and City are authorize to enter into this Agreement by virtue of the provisions of Sections 4-9-40 and 14-25-25 of the South Carolina Code of Laws 1976, as amended, and as authorized by Order of the South Carolina Supreme Court dated May 25, 2001.

**NOW, THEREFORE**, it is mutually agreed by and between the City and County as follows:

1. Caroline W. Streater shall serve as the City Municipal Court Judge.
2. Caroline W. Streater shall perform all functions and provide such services to the city as have been customarily rendered by the City's Associate Municipal Judge, consisting of, but not limited to, conducting bench and jury trials, issuing arrest warrants, setting bonds, and such other duties and functions as shall be mutually agreed upon by the parties and the Chief Municipal Judge of the City. The providing of such services shall be in a time and manner so as not to interfere with Judge Caroline W. Streater's regular duties with Richland County.
3. While actually performing the functions and duties of the Associate Municipal Judge, Caroline W. Streater shall be totally responsible and dedicated to the benefit and objectives of the judicial system of the City, without interference from or influence by the County, its employees, or its Council.

4. In order to compensate the County for the services of Richland County Magistrate Caroline W. Streater serving as City Associate Municipal Judge, the City shall pay the county the sum of One Thousand Five Hundred Eighty Three and 33/100 (\$1,583.33) Dollars per month or prorated portion thereof, plus the employer's share of FICA, State Retirement, and any other sums customarily paid by an employer, calculated on the monthly amount paid, said sum being due on or before the last day of each and every month that said judicial services are rendered. Said sum shall constitute the total compensation to Caroline W. Streater for services as Associate Municipal Judge. The County shall be responsible for all required deductions and reporting all sums for withholding, social security, unemployment and any other deduction on the sums paid for the judicial services of Caroline Streater.

5. All compensation for Richland County Magistrate Caroline W. Streater's services as a City Associate Municipal Judge, including but not limited to FICA and state retirement, shall be paid by the City according to paragraph 4 above. The sums paid to the County for the services of Richland County Magistrate Caroline W. Streater, less the deductions set forth herein, shall be duly paid to Caroline W. Streater. In the event that Richland County Magistrate Caroline W. Streater's services as a City Municipal Judge terminate for any reason, this Agreement shall automatically terminate, the compensation paid by the City to the County pursuant to this Agreement shall cease, and no further payments pursuant to this Agreement shall be made to Richland County Magistrate Caroline W. Streater or shall be due from the County or the City. It is further understood and agreed by the parties and by Caroline Streater, as evidenced by her consenting below, that for the purposes of determining Richland County Magistrate Caroline W. Streater's salary under S.C. Code Section 22-8-40(j) only, no monies paid pursuant to this Agreement shall constitute Richland County Magistrate Caroline W. Streater's salary from Richland County, but shall be considered merely as a pass through payment from the City for services rendered as a City Municipal Judge pursuant to this Agreement. As such, cessation of payments pursuant to this Agreement shall not constitute a reduction of salary under S.C. Code Section 22-8-40(j) and neither the County nor the City shall be required to pay Caroline W. Streater any monies to compensate for the loss of monies with the cessation of her services as a City Municipal Judge or under this Agreement.

6. This Agreement may be terminated, at any time, by the City, the County, or Caroline W. Streater by giving all other parties thirty (30) days written notice of termination.

7. This Agreement may be amended, modified or changed only by the written agreement of the Council of Richland County and Council of the City of Forest Acres; except that, the City reserves the right to alter or change, from time to time, the compensation rendered to Caroline W. Streater for her services to the City without further approval of the County. Any such change in compensation shall be timely reported to the County by the City.

8. The City shall be responsible for defending any and all claims, demands, and/or actions brought against the City and/or Caroline W. Streater while acting in her capacity as Associate Municipal Judge arising out of or from any act(s) and/or omissions(s) on the part of Caroline W. Streater during the course of providing such judicial services to the City.

9. The assignment of Caroline W. Streater as Associate Municipal Judge for the City shall be made by the Chief Summary Court Judge for Richland County in accordance with the terms of this Agreement. Additionally, the City shall comply with the requirements of S.C. Code Ann, Section 14-25-15, and in particular (i) shall pursuant to subsection (A) appoint Magistrate Caroline W. Streater to serve for a term not to exceed four years and until her successor is appointed and qualified; and (ii) shall pursuant to subsection (B) notify the South Carolina Court Administration of the appointment of Magistrate Caroline W. Streater as Associate Municipal Judge for Forest Acres.

**IN WITNESS WHEREOF, WE THE UNDERSIGNED** have this \_\_\_\_\_ day of \_\_\_\_\_, 2017, set our hand(s) and seal(s) here to.

**WITNESSES:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**RICHLAND COUNTY**

\_\_\_\_\_  
By:  
Richland County Council Chairperson

**CITY OF FOREST ACRES**

\_\_\_\_\_  
By: Frank J. Brunson,  
Mayor of the City of Forest Acres

I So Consent and Agree:

\_\_\_\_\_  
Caroline W. Streater, Richland County Magistrate