

RICHLAND COUNTY COUNCIL ADMINISTRATION AND FINANCE COMMITTEE

Kit Smith, Chair
District 5

Mike Montgomery
District 8

Paul Livingston
District 4

Joseph McEachern
District 7

Valerie Hutchinson
District 9

*June 28, 2005
5:00 pm*

**Richland County Council Chambers
County Administration Building
2020 Hampton Street**

Note: The following items were submitted after the agenda deadline, and may be added to the agenda by the unanimous consent of the Administration and Finance Committee:

- I. (G) Ordinance Identifying the Source of CPI for Elected Officials' Pay Increases**
- (H) East Central Consortium Planning Projects**

Call To Order

Approval of Minutes – May 24, 2005: Regular Session Meeting [Pages 3 – 6]

Adoption of Agenda

I. Items for Action

A. Coroner's Office: Autopsy Services Contract Renewal
[Pages 7 – 8]

B. Purchase of Property Insurance
[Page 9]

C. Purchase of Fidelity Bond
[Pages 10 – 11]

D. Citizen's Request: Assessment Ratio Refund
[Pages 12 – 18]

E. Special Property Tax Assessment for Rehabilitated Historic Properties Ordinance
[Pages 19 – 28]

F. Single General Ledger

[Pages 29 – 32]

G. Ordinance Identifying the Source of CPI for Elected Officials' Pay Increases

[Pages 33 – 35]

H. East Central Consortium Planning Projects

No back-up information provided.

II. Items for Discussion / Information

A. Beatty Road Magistrate/Sheriff Facility

[Page 36]

B. Reception Honoring USC Athletics Staff

III. Items Pending Analysis

There are no items Pending Analysis.

IV. Executive Session

A. Memorandum of Understanding – Acquisition of the Connor Tract by the Richland County Conservation Commission

Adjournment

Staffed by: Joe Cronin

MINUTES OF



**RICHLAND COUNTY COUNCIL
ADMINISTRATION AND FINANCE COMMITTEE
TUESDAY, May 24, 2005**

6:00 p.m.

In accordance with the Freedom of Information Act, a copy of the agenda was sent to radio and TV stations, newspapers, persons requesting notification, and was posted on the bulletin board located in the lobby of the County Administration Building.

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MEMBERS PRESENT

- Chair: Kit Smith
- Member: Paul Livingston
- Member: Joseph McEachern
- Member: Valerie Hutchinson
- Member: Mike Montgomery

ALSO PRESENT: Bernice G. Scott, Valerie Hutchinson, Larry Smith, Michael Criss, Stephany Snowden, Amelia Linder, Milton Pope, Tony McDonald, Ashley Bloom, Chief Harrell, Joe Cronin, Michielle Cannon-Finch, Marsheika Martin

CALL TO ORDER – The meeting started at approximately 6:02 p.m.

APPROVAL OF MINUTES: April 26, 2005– Mr. Montgomery moved, seconded by Ms. Hutchinson, to approve the minutes as submitted. The vote in favor was unanimous.

ADOPTION OF AGENDA

Ms. Hutchinson moved, seconded by Mr. McEachern, to adopt the agenda as published. The vote in favor was unanimous.

Ms. Smith stated the Citizen’s Request: Assessment Ratio Refund will be on the next A&F agenda and properly staffed.

ITEMS FOR ACTION

Planning and Development Services: Adoption of the 2003 Editions of the International Residential Code, International Fuel Gas Code, and International Property Maintenance Code

Mr. Montgomery moved, seconded by Mr. Livingston, to adopt the mandated section of the Building Code, as well as two appendixes that are optional. The vote in favor was unanimous. The vote in favor was unanimous.

Emergency Services:

1. **Purchase Orders for 2005-2006**
2. **Ballentine Fire Station Roof Installation**

Ms. Hutchinson moved, seconded by Mr. Montgomery, to approve items 1 & 2. The vote in favor was unanimous.

Ordinance Repealing Deed in Richland Northeast Industrial Park

Mr. Livingston moved, seconded by Mr. McEachern, to approve this item. The vote in favor was unanimous.

Information Technology: Countywide Microsoft Licensing

Mr. McEachern moved, seconded by Ms. Hutchinson, to approve this item. The vote in favor was unanimous.

U.S. Economic Development Administration – Comprehensive Economic Development Strategy (CEDs)

Mr. McEachern moved, seconded by Ms. Hutchinson, to approve this item. The vote in favor was unanimous.

Private Investigator Business License Applications

- **Brooks Professional Investigative & Consultant Services – Israel Brooks**
- **Gordon Agencies Inc. – James Gordon, Jr.**
- **PSI – Brian Jennings**

Ms. Hutchinson moved, seconded by Mr. McEachern, to approve items 1, 2, & 3. The vote in favor was unanimous.

Department of Public Works:

Utilities Ordinance Amendment – A discussion took place.

Mr. Livingston expressed his concerns regarding a position in the Special Services Department.

Ms. Hutchinson moved, seconded by Mr. Montgomery, to approve this item.

The vote was in favor. (Mr. Livingston stated he approves it along with the concerns that he expressed.)

Fiscal Year 2005 Budget Amendment Request – Ms. Hutchinson moved, seconded by Mr. Livingston, to approve.

Staff was questioned regarding change in positions. Mr. McSwain reported there have been no demotions or salary cuts.

The vote in favor was unanimous.

Ms. Linder stated this item will be going on Council's agenda for Third Reading. She stated it had already had First and Second Readings with a Public Hearing.

Planning and Development Services: Organization Ordinance

Ms. Hutchinson moved, seconded by Mr. Livingston, to approve. The vote in favor was unanimous.

Citizen's Request: Assessment Ratio Refund - This item was forwarded to the next A&F meeting.

ITEMS FOR DISCUSSION/INFORMATION

Resolutions – University of South Carolina

- **USC Athletics Staff**
- **Lou Holtz**
- **NIT Basketball Championship**

Mr. McEachern moved to direct staff to draft the resolutions. There were no objections.

Reception Honoring USC Athletics Staff – Mr. Montgomery expressed concerns about holding the reception.

Mr. Livingston requested to defer this item until Mr. Mizzell was present.

The item was forwarded to the next A&F meeting. There were no objections.

Resolution – Dr. Ronald Epps – The Committee approved this item and forwarded it to Council.

Single General Ledger – Mr. McSwain reported that the annual independent auditor is drafting the ordinance and it is ready at this time.

Ms. Smith requested Mr. McSwain to make sure the appropriate legal and finance staff are included.

This item was forwarded to the next A&F meeting.

Management Audit Letter – Ms. Smith stated this item needed to be forwarded to the next Council meeting in order to schedule a Work Session.

A discussion took place regarding a date to hold the Work Session.

The Committee agreed to hold the Work Session on June 28th at 4:00 p.m., switching times with the Development and Services Committee Meeting.

Mr. McEachern requested for the Auditor to be invited to the meeting, as well as any other elected official who may be impacted by this.

Ten-Year History of Personal Services Budget [Requested by Mr. McEachern]

Mr. McEachern suggested looking at the policy during the budget process.

A discussion took place.

Mr. Montgomery suggested the matter be disaggregated by department.

ITEMS PENDING ANALYSIS

There were no items pending analysis.

Ms. Smith thanked Mr. Joe Cronin, Research Analyst, for his first month of A&F Committee staffing.

ADJOURNMENT – The meeting adjourned at approximately 6:30 p.m.

The minutes were transcribed by Marsheika G. Martin

Richland County Council Request of Action

Subject: Coroner – Request for approval to renew contract with Professional Pathology Services, PC for FY 2005-06

A. Purpose:

Council is requested to approve the renewal of the contract with Professional Pathology Services, PC to perform autopsies and postmortem examination for the Coroner's Office for FY '05-'06 and the encumbrance of funds for these services.

B. Background/Discussion:

The contract with Professional Pathology Services, PC went into effect in July 1992 with the option to renew each year. This pathology group is the only group that can meet the specifications of the Coroner's Office to perform autopsy services. Therefore, it is requested that the contract be approved as a sole-source service provided to the county. The contract should provide for autopsy services by this group at a cost of \$850.00 per autopsy and \$100.00 per forensic consult exam.

C. Financial Impact:

Based on the prior year and estimates, I would request an initial amount of \$270,000.00 be approved for autopsy and forensic consult exam services for FY '05-'06. It is possible that this amount will not be sufficient and will have to be increased during the year.

D. Alternatives:

1. Approve the request to renew the contract with Professional Pathology Services, PC and to encumber initial funds of \$270,000.00 for autopsy and exam services by Professional Pathology Services, PC.
2. Do not approve.

Approval of this request to renew the contract with Professional Pathology Services, PC and to encumber the funds requested will allow autopsies and forensic consult exams to be done and payment for these services without interruption.

If this request is not approved, autopsies and forensic consult exams will not be done and/or payment for autopsy services will be delayed.

E. Recommendation

It is recommended that Council approve the request for the renewal of the contract with Professional Pathology Services, PC and that funds be encumbered in the amount of \$270,000.00 for autopsy services.

Recommended by: Gary Watts, Coroner **Department:** Coroner's Office **Date:** 6/02/05

F. Reviews

Finance

Reviewed by (Budget Dir.): Daniel Driggers Date: 6/14/05
✓ Recommend Council approval Recommend Council denial
Comments regarding recommendation: Funds are available in FY 06 budget

Procurement

Reviewed by: Rodolfo Callwood Date: 6/15/05
✓ Recommend Council approval Recommend Council denial
Comments regarding recommendation:

Legal

Reviewed by: Amelia Linder Date: 6/15/05
✓ Recommend Council approval Recommend Council denial
Comments regarding recommendation:

Administration

Reviewed by: J. Milton Pope Date: 6-15-05
✓ Recommend Council approval Recommend Council denial
Comments regarding recommendation:

Richland County Council Request of Action

Subject: Property Insurance

A. Purpose

County Council is requested to approve \$178,345 for the purpose of purchasing property insurance from broker Arthur J. Gallagher & Co.

B. Background / Discussion

The county has annually purchased property insurance to protect it from large losses due to unanticipated events.

C. Financial Impact

Property Insurance	\$178,345
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The county paid \$234,205 for property insurance during fiscal year 2004-05. The county's insurer has offered a renewal for 2005-06 at the reduced rate of \$178,345.

D. Alternatives

1. Approve the request to purchase property insurance coverage in 2005-06.
2. Do not approve the request and have no property insurance coverage in 2005-06.

E. Recommendation

It is recommended that Council approve the request to purchase property insurance.

Recommended by: David Chambers **Department:** Administration **Date:** June 9, 2005

F. Reviews

Administration

Reviewed by: Tony McDonald

Date: 6/24/05

Recommend Council approval

Recommend Council denial

Comments regarding recommendation: Recommend approval. Funding for this item has been included in the FY 06 budget.

Richland County Council Request of Action

Subject: Fidelity Bond

A. Purpose

County Council is requested to pass a resolution allowing the purchase of a fidelity bond to cover county officials and employees required by statutes to be bonded.

B. Background / Discussion

In past years the county had to purchase a bond covering a schedule of officials and a bond covering the employees as a whole. The result was additional cost and a considerable number of hours spent by officials and employees to do the paperwork. State law now allows counties to purchase a blanket bond. There is no reduction in coverage by purchasing only a blanket bond.

C. Financial Impact

Blanket Bond	\$6,868
<u>Schedule Bond</u>	<u>\$3,940</u>
Total	\$10,808

By buying only the blanket bond the county can save \$3,940 and considerable paperwork.

D. Alternatives

1. Approve the request to permit the purchase of only the blanket bond.
2. Disapprove the request and continue to purchase both bonds.

E. Recommendation

It is recommended that Council approve the request for a resolution to permit bonding of employees by purchasing only a blanket bond to meet the statutory requirements.

Recommended by: David Chambers **Department:** Administration **Date:** June 9, 2005

F. Reviews

Finance

Reviewed by (Budget Dir.): Daniel Driggers Date: 6/9/05

Recommend Council approval Recommend Council denial

Comments regarding recommendation: Funds are included in the appropriated FY 06 budget.

Legal

Reviewed by: Amelia Linder

Date: 6-15-05

✓ Recommend Council approval

Recommend Council denial

Comments regarding recommendation:

Administration

Reviewed by: Tony McDonald

Date: 6/20/05

✓ Recommend Council approval

Recommend Council denial

Comments regarding recommendation: Recommend approval.

Richland County Council Request of Action

Subject: Citizen's Request: Assessment Ratio Refund

A. Purpose

County Council is requested to approve an ordinance granting a property tax refund in the amount of \$365.00 to Andrew D. Jones of 814 Motley Road, Hopkins, South Carolina. A tax assessment ratio of six percent (6%) was being paid when the property was eligible for the four percent (4%) assessment ratio.

B. Background / Discussion

A letter from Andrew D. Jones of 814 Motley Road, Hopkins, South Carolina, was received on May 16, 2005 in the Richland County Administrator's Office. Mr. Jones is requesting a refund for an overpayment of property taxes for 4237 Donovan Drive, Columbia, SC 29210. Mr. Jones lived at this address from November 1987 to February 3, 2003.

Mr. Jones discovered on April 18, 2005 at the Richland County Tax Assessor's Office that he had been paying property taxes at a rate of 6% when his property was eligible for the 4% assessment ratio.

On this date, Mr. Jones also discovered that the records in the Assessor's Office indicated that his property at 4237 Donovan Drive was still in the name of the previous owner (Harry Baker). Therefore, all of the tax bills were mailed to Mr. Baker, not Mr. Jones.

The deed that was recorded at the Register of Deeds Office was in Mr. Jones' and his wife's names, but the deed was never entered into the system at the Tax Assessor's Office for its endorsement.

Prior to leaving the Tax Assessor's Office, Mr. Jones met with Mr. John Cloyd, Richland County Assessor, who informed him that state law prescribed that he could only go back three years for a refund. Refund checks for tax years 2001, 2002, and 2003 were paid to Mr. Jones and his mortgage company totaling \$1,706.08. These checks were issued on April 28, 2005, and were paid on May 5th and 9th, 2005. However, Mr. Jones contends that he was not the negligent party in this situation, and hereby requests a refund for the remaining thirteen years.

State law permits Richland County Council to refund additional past years (beyond the prescribed statute of limitations) as it deems necessary. Section 12-43-220(3) of the South Carolina Code of Laws states, "Notwithstanding any other provisions of law, a taxpayer may apply for a refund of property taxes overpaid because the property was eligible for the legal residence assessment ratio. The application must be made in accordance with Section 12-60-2560. The taxpayer must establish that the property in question was in fact his legal residence and where he was domiciled. A county council, by ordinance, may allow refunds for the *county government portion* (emphasis added) of property taxes for such additional past years as it determines advisable." The county government portion of property taxes from 1987 – 2000 totals \$365.00.

It should be noted that Mr. Cloyd does not recommend refunding this amount to Mr. Jones for fear of setting precedent in similar cases. (See attached memo.)

C. Financial Impact

The portion of overpaid county government taxes that Council can approve to refund to Mr. Jones is \$365.00. A funding source for this refund has not been determined.

D. Alternatives

1. Approve the request to refund a property tax overpayment in the amount of \$365.00 to Mr. Andrew D. Jones.
2. Do not approve the request to refund a property tax payment in the amount of \$365.00 to Mr. Andrew D. Jones.

E. Recommendation

This decision is at the discretion of Council.

Submitted by: Staff **Department:** Administration **Date:** May 18, 2005

F. Reviews

Finance

Reviewed by (Budget Dir.): Daniel Driggers Date: 6/15/05
 Recommend Council approval Recommend Council denial
Comments regarding recommendation: No recommendation.

Legal

Reviewed by: Amelia Linder Date: 6/15/05
 Recommend Council approval Recommend Council denial
Comments regarding recommendation: No recommendation.

Administration

Reviewed by: Ashley Bloom Date: 6/15/05
 Recommend Council approval Recommend Council denial
Comments regarding recommendation: No recommendation.

June 15, 2005

The Honorable Kit Smith, Chairman
Administration and Finance Committee
Richland County Council
2020 Hampton Street
Columbia, South Carolina 29202

Re: Denise L. and Andrew David Jones
4237 Donovan Drive
Tax Map Number 06107-05-07

Dear Kit:

I have reviewed the activity on this file, and find that on December 2, 1987, Andrew David Jones acquired from Harry Baker the property located at 4237 Donovan Drive. The deed was recorded and the Richland County Assessor's Office either did not get the deed, or did not process the deed.

You will recall that at that time, the Auditor would go to the Register of Deeds Office and make copies of all deeds, and bring the deeds to 2020 Hampton Street. The Auditor would work the deeds in his system, we would work the deeds in our system, but for some reason the ownership of the property did not change. Additionally, the taxes were paid by an escrow company and, therefore, the taxpayer was never involved in the payment of the taxes.

The request is to make the refund to Mr. & Mrs. Jones because they never filed for legal residence. Upon examination of the Code of Laws of South Carolina, Section 12-54-85, (F)(1): "Except as provided in subsection (D) above, claims for credit or refund must be filed within three years of the time the timely filed return, including extensions, was filed, or two years from the date of payment, whichever is later. If no return was filed, a claim for refund must be filed within two years from the date of payment. A credit or a refund may not be made after expiration of the period of limitation prescribed in this item for the filing of a claim for credit or refund unless the claim for credit or refund is filed by the taxpayer, or determined to be due by the Department within the period." In this decision, State law prohibits the Assessor's Office from making any refund for any additional years.

Ms. Smith
June 15, 2005
Page Two

I have reviewed the file and looked at the payments made on this account. I am puzzled and unable to explain why in 1993 the account for the taxes was nulla bonaed by the Nulla Bona Committee. It would appear that the taxes had been paid. The request now is to grant legal residence from 1987 to 2003. Clearly, State law indicated that we cannot make that refund. You will recall that State law required we post in the newspaper an ad notifying all taxpayers of their right to file for legal residence. You would think that during the period of time to which we are referring, sixteen years, it would have occurred to them to file.

The County has undergone three reassessment programs since the acquisition of the property, 1992, 1999, and 2004, with substantial publicity. One would think that some question would be raised concerning the lack of receipt of notice, or some inquiry would be made with regard to their property. We have more than 85,000 properties out of an inventory of 150,000 properties that claim legal residence. In the late 80s, the issue was brought to Council's attention by me that a refund could be made for the portion of county operating to a taxpayer in terms of a refund.

Under Section 12-43-220, Paragraph 3, "Notwithstanding any other provision of law, a taxpayer may apply for a refund of property taxes overpaid because the property was eligible for the legal residence assessment ratio. This application must be made in accordance with 12-60-2560. The taxpayer must establish that the property in question was in fact his legal residence and where he was domiciled. A county council, by ordinance, may allow refunds for the county government portion of property taxes for such additional past years as it determines advisable."

When the issue was brought to the County Council's attention, a decision was made that this was not good public policy and should not be adhered to. Therefore, I have advised all taxpayers that we make refunds in accordance with State law, Section 12-54-85 (F)(1), and it has been consistent as long as I have been the Assessor, which is more than twenty-six years. Under the Code for an omitted property, we are only allowed to go back ten years, and so there would have to be a statute of limitation if the Council were to consider making a refund on the county operation portion.

I am keenly interested in the 1993 Nulla Bona activity; however, I am not sure any records exist other than the action that was taken by the committee, and therefore, the taxes were not paid by the taxpayer. Based on the number of properties that have legal residence, it would be my opinion that if this was opened and a refund made, I have no understanding of what the ramifications might be. I cannot put a price tag on the total cost, nor can I estimate the amount of activity that would be involved in performing this task. But perhaps more importantly, as in past years, is there money in these accounts that can be expended or will it be necessary for Council to make an appropriation?

Ms. Smith
June 15, 2005
Page Three

I am writing this letter to express to you that we will do whatever County Council is desirous of doing. We need to have a policy that is consistent so that each of my employees as well as the Auditor and Treasurer Offices will have a clear understanding of the County policy. I bring this to your attention as information and will be happy to assist in any way possible.

Sincerely,

John Cloyd, SRA, RM, RES
Richland County Assessor

JAC:cfy

STATE OF SOUTH CAROLINA
COUNTY COUNCIL FOR RICHLAND COUNTY
ORDINANCE NO. ____-05HR

AN ORDINANCE AUTHORIZING A REFUND OF THE COUNTY GOVERNEMENT PORTION OF PROPERTY TAXES PAID BY ANDREW D. JONES FOR THE YEARS OF 1987 THROUGH 2000.

WHEREAS, Mr. Andrew D. Jones discovered on April 18, 2005 at the Richland County Tax Assessor's Office that he had been paying property taxes at a rate of 6% when his former property at 4237 Donovan Drive, Columbia, South Carolina, was eligible for the 4% assessment ratio; and

WHEREAS, prior to a tax refund being granted, Section 12-43-220 (c) (3) of the S.C. Code of Laws, 1976, as amended, requires, and Mr. Jones has established to the satisfaction of this County Council, that the property in question was in fact his legal residence and where he was domiciled from 1987 to 2003; and

WHEREAS, the Richland County Tax Assessor's Office issued refund checks for tax years 2001, 2002, and 2003 to Mr. Andrew D. Jones on April 28, 2005; and

WHEREAS, Section 12-43-220 (c) (3) of the S.C. Code of Laws, 1976, as amended further states a county council, by ordinance, may allow refunds for the county government portion of property taxes for such additional past years as it determines advisable; and

WHEREAS, the county government portion of property taxes paid by Mr. Andrew D. Jones from 1987 – 2000 totals \$365.00;

NOW, THEREFORE, pursuant to the authority by the Constitution of the State of South Carolina and the General Assembly of the State of South Carolina, BE IT ENACTED BY RICHLAND COUNTY COUNCIL:

SECTION I. Pursuant to Section 12-43-220 (c) (3) of the S.C. Code of Laws, 1976, as amended, Richland County shall issue a tax refund in the amount of \$365.00 for the county government portion of property taxes paid from 1987 – 2000 to Mr. Andrew D. Jones upon the effective date of this ordinance.

SECTION II. Severability. If any section, subsection, or clause of this ordinance shall be deemed unconstitutional or otherwise invalid, the validity of the remaining sections, subsections, and clauses shall not be affected thereby.

SECTION III. Conflicting Ordinances. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION IV. Effective Date. This ordinance shall be enforced from and after _____, 2005.

RICHLAND COUNTY COUNCIL

By: _____
Anthony G. Mizzell, Chair

Attest this _____ day of
_____, 2005.

Michielle R. Cannon-Finch
Clerk of Council

RICHLAND COUNTY ATTORNEY'S OFFICE

Approved As To LEGAL Form Only.
No Opinion Rendered As To Content

First Reading:
Second Reading:
Public Hearing:
Third reading:

Richland County Council Request of Action

Subject: Special Property Tax Assessment for Rehabilitated Historic Properties Ordinance

A. Purpose

Amendments made to the “Bailey Bill” by the South Carolina State Legislature in 2004 have created substantial changes in the way incentives can be utilized at the local level to encourage the preservation and rehabilitation of historic properties. Richland County will have to adopt a new ordinance to reflect these changes.

B. Background / Discussion

The “Bailey Bill” was passed by the state legislature in 1992 to give local governments the option of granting property tax abatement to encourage the rehabilitation of historic properties. Very few communities enabled the legislation, and fewer still utilized it beyond one or two projects. The reasons included confusing and difficult to interpret legislation and an investment threshold that was too high to allow projects to qualify.

However, despite these obstacles, Columbia surpassed all other communities in the use of the incentive with more than 16 projects. This was due to the local and state staff devising a rational process and the helpfulness and cooperation of the staff at Richland County, including Ash Miller and Harry Huntley.

With Governor Sanford’s signature, the law was amended on August 16, 2004. There are substantial changes to the new law that will make it more valuable as an incentive, in addition to being easier to use by the local government. The City of Columbia and Richland County will have to adopt a new ordinance to reflect these changes. Below is listed a summary of the major changes accompanied by the provisions they replace.

Amended Law	Former Law
Lets local government choose the expenditure required to qualify for the special assessment with the minimum being 20% of the fair market value of the building. May be different for owner-occupied and income producing.	Minimum required expenditure set at 50% of fair market value of building for owner-occupied properties and 100% for income producing.
Assigns the review of rehabilitation plans to local Board of Architectural Review using guidelines established for the district.	Plans reviewed by the SC Department of Archives and History for compliance with Secretary of the Interior’s Standards.
Authorizes local government to set the length of the abatement, but not more than 20 years.	Period for special assessment set at a total of 10 years.
The special assessment equals the fair market value of the property at the time of preliminary certification. (Essentially a freeze)	The rate was either the pre-rehabilitation rate or 40% of the new assessed value whichever was HIGHER.
Authorizes local government to require that owner apply for preliminary certification (approval) before work begins.	Work could commence before receiving final approval of plans, which led to conflicts.

The amended law gives local governments the flexibility they need to make this a truly valuable incentive to rehabilitate historic buildings. It is in Richland County's best interest to do what it can to encourage the owners of older buildings to make the investments necessary to maintain or rehabilitate these structures so that they can provide space for businesses or residents to thrive while also increasing the county's tax base.

C. Financial Impact

The financial impact is dependent upon the number and value of historic properties that receive special tax assessments.

D. Alternatives

1. Adopt an ordinance creating a special property tax assessment for rehabilitated historic properties.
2. Do not adopt an ordinance creating a special property tax assessment for rehabilitated historic properties.

E. Recommendation

Staff recommends adopting an ordinance that will use the flexibility granted in the amended law to offer a more valuable incentive. The City currently has no other incentives targeted directly at encouraging the rehabilitation of historic buildings and consequently should take full advantage of this new opportunity. The amended law offers choices in three areas, and staff recommends the following actions be taken:

- **Establish minimum required expenditure:**
For both owner occupied and income producing properties, establish the minimum investment threshold at 25% of the assessed fair market value of the building.
- **Establish the period of special assessment at 15 years.**
- **Require that the project receive preliminary certification (approval) of work, before the work begins.** There would be an initial exception for projects initiated from the time of the adoption of the state legislation to August 2005.
- **Establish a \$150.00 processing fee** to recoup costs incurred in review. (The 1992 legislation granted a \$100.00 fee to Archives and History.)

Recommended by: Staff **Department:** Administration **Date:** May 10, 2005

F. Reviews

Administration

Reviewed by: Ashley Bloom

Date: 6/24/05

Recommend Council approval

Recommend Council denial

Comments regarding recommendation: Recommend adopting an ordinance creating a special property tax assessment for rehabilitated historic properties.

DRAFT ORDINANCE

SECTION I. Special Property Tax Assessment for Rehabilitated Historic Properties

A special tax assessment is created for eligible rehabilitated historic properties for **FIFTEEN YEARS** equal to the appraised value of the property at the time of Preliminary Certification.

SECTION II. PURPOSE

It is the purpose of this ordinance to:

- a. encourage the rehabilitation of historic properties;
- b. promote community development and redevelopment;
- c. encourage sound community planning, and;
- d. promote the general health, safety, and welfare of the community.

SECTION III. ELIGIBLE PROPERTIES.

A. Certification

In order to be eligible for the special tax assessment, historic properties must receive Preliminary and Final Certification. To receive Preliminary Certification a property must meet the following conditions:

1. the property has received historic designation;
2. the proposed rehabilitation work receives approval from the Design/Development Review Commission (DDRC).
3. for projects that commence from August 17, 2004 to August 1, 2005 work may be permitted to have begun prior to receiving Preliminary Certification;
4. for projects that commence on or after August 2, 2005, Preliminary Certification must be received prior to beginning work.

To receive Final Certification, a property must have met the following conditions:

1. the property has received Preliminary Certification;
2. the minimum expenditures for rehabilitation were incurred and paid
3. the completed rehabilitation receives approval from the Secretary to the DDRC as being consistent with the plans approved by DDRC as part of Preliminary Certification.

B. Historic Designation

As used in this section, "Historic Designation" means the property maintains one or more of the following:

1. the property is listed on the National Register of Historic Places either individually or as a contributing property in a district;
2. the property is at least 50 years old and is an individual landmark or a contributing property in a local district as designated by City Council and listed in Sections 17-691 and 17-681 of the City of Columbia Code of Ordinances.

SECTION IV. ELIGIBLE REHABILITATION

A. Standards for Review of Rehabilitation Work

To be eligible for the special tax assessment, historic rehabilitations must be appropriate for the historic building and the historic district it is located. This is achieved through adherence to the following standards:

1. the historic character of a property shall be retained and preserved; the removal of historic materials or alterations 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 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 gentlest 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;
4. alterations to interior primary public spaces;
5. any remaining work where the expenditures for such work are being used to satisfy the minimum expenditures for rehabilitation.

C. Minimum Expenditures for Rehabilitation

Means the owner or his estate rehabilitates the building, with expenditures for rehabilitation exceeding (25%) of the fair market value of the building. Fair market value means the appraised value as certified to the DDRC by a real estate appraiser licensed by the State of South Carolina or the sales price as delineated in a bona fide contract of sale within six months of the time it is submitted.

D. Expenditures for Rehabilitation

Means the actual costs 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 or;
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

To be eligible for the special tax assessment, rehabilitations must be completed within two years of the Preliminary Certification date. If the project is not complete after two years, but the minimum expenditures for rehabilitation have been incurred, the property continues to receive the special assessment until the project is completed.

SECTION V. PROCESS

A. Fee Required

There is a fee of \$150.00 required for Final Certification for each application for review of rehabilitation work conducted pursuant to this ordinance. Final Certification will not be awarded without payment of this fee.

B. Plan Required

Owners of property seeking approval of rehabilitation work must complete a Rehabilitation of a Historic Property Application with supporting documentation prior to beginning work.

C. Preliminary Certification

Upon receipt of the completed application the proposal shall be placed on the next available agenda of the DDRC to determine if the project is consistent with the Standards for Rehabilitation in section III C above. After the DDRC makes its determination, the owner shall be notified in writing.

Upon receipt of this determination the owner may:

1. if the application is approved, begin rehabilitation;
2. if the application is not approved, he may revise such application in accordance with comments provided by the DDRC;
3. if the application is not approved, he may appeal the decision. (where?)

D. Substantive Changes

Once Preliminary Certification is granted to an application, substantive changes must be approved by the DDRC. Unapproved substantive changes are conducted at the risk of the property owner and may disqualify the project from eligibility.

E. Final Certification

Upon completion of the project, the project must receive Final Certification in order to be eligible for the special assessment. The Secretary to the DDRC will inspect completed projects to determine if the work is consistent with the approval granted by the DDRC pursuant to Section IV above. Final Certification will be granted when the completed work meets the Standards and verification is made that expenditures have been made in accordance with Section IV C and D above. 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 DDRC of any additional work, other than ordinary maintenance. The DDRC shall will review the work at a regularly scheduled hearing and determine whether the overall project is consistent with the standards for rehabilitation. If the additional work is found to be inconsistent, the property owner may withdraw his request and cancel or revise the proposed additional work.

G. Decertification

When 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 by the owner to the DDRC and the Auditor to remove the preferential assessment;
2. sale or transfer of ownership during the special assessment period, other than in ordinary course within probate proceedings;

3. removal of historic designation by the Columbia City Council;
4. rescission of the approval of rehabilitation work by the DDRC because of alterations or renovation by the owner or his estate which cause 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.

H. Notification

The City shall, upon Final Certification of a property, notify the Richland County Assessor, Auditor, and Treasurer that such property has been duly certified and is eligible for the special tax assessment.

I. Date Effective

If an application for preliminary or Final Certification is filed by May 1 or the Preliminary or Final Certification is approved by August 1, 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. In no instance may the special assessment be applied retroactively.

J. Application

Once the DDRC has granted the special property tax assessments authorized herein, the owner of the property shall make application to the Richland County Auditor for the special assessment provided for herein.

South Carolina General Assembly
115th Session, 2003-2004

(A292, R339, S277)

AN ACT TO AMEND SECTION 4-9-195, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO THE AUTHORITY OF A COUNTY TO GRANT SPECIAL PROPERTY TAX ASSESSMENTS TO HISTORIC PROPERTIES AND LOW AND MODERATE INCOME RENTAL PROPERTIES, SO AS TO ESTABLISH CRITERIA BY WHICH A COUNTY MAY OFFER ECONOMIC INCENTIVES FOR RENOVATION AND REHABILITATION OF ARCHITECTURALLY SIGNIFICANT HOMES.

Be it enacted by the General Assembly of the State of South Carolina:

Special property tax assessments on historic properties

SECTION 1. Section 4-9-195 of the 1976 Code, as last amended by Act 375 of 1992, is further amended to read:

“Section 4-9-195.(A) The governing body of any county by ordinance may grant the special property tax assessments authorized by this section to real property which qualifies as either ‘rehabilitated historic property’ or as ‘low and moderate income rental property’ in the manner provided in this section. A county governing body may designate, in its discretion, an agency or a department to perform its functions and duties pursuant to the provisions of this section in its discretion.

(1) All qualifying property may receive preliminary certification from the county governing body and upon this preliminary certification, the property must be assessed for two years on the fair market value of the property at the time the preliminary certification was made. If the project is not complete after two years, but the minimum expenditures for rehabilitation have been incurred, the property continues to receive the special assessment until the project is completed.

(2) Upon completion of a project, the project must receive final certification from the county governing body in order to be eligible for the special assessment. Upon final certification, the property must 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. If a completed project does not comply with all requirements for final certification, final certification must not be granted and any monies not collected by the county due to the special assessment must be returned to the county.

(3) The special assessment only begins in the current or future tax years as provided for in this section. In no instance may the special assessment be applied retroactively.

(B) As used in this section:

(1) ‘Historic designation’ means the owner of the property applies for and is granted historic designation by the county governing body for the purpose of the special property tax assessment based on one or more of the following reasons:

(a) the property is listed in the National Register of Historic Places;

(b) the property is designated as a historic property by the county governing body based upon criteria established by the county governing body and is at least fifty years old; or

(c) the property is at least fifty years old and is located in a historic district designated by the county governing body at any location within the geographical area of the county.

(2) 'Approval of rehabilitation work' means the proposed and completed rehabilitation work is approved by the reviewing authority as appropriate for the historic building and the historic district in which it is located.

(3) 'Minimum expenditures for rehabilitation' means the owner or his estate rehabilitates the building, with expenditures for rehabilitation exceeding the minimum percentage of the fair market value of the building established by the county in its ordinance. The county governing body may set different minimum percentages for owner-occupied property and income producing real property, between twenty percent and one hundred percent.

(4) 'Special assessment period' means the county governing body shall set the length of the special assessment in its ordinance of not more than twenty years.

(5) 'Preliminary certification' means a property has met the following conditions:

(a) the owner of the property applies for and is granted historic designation by the county governing body; and

(b) the proposed rehabilitation receives approval of rehabilitation work from the reviewing authority.

A county governing body may require that an owner applies for preliminary certification before any project work begins.

(6) 'Final certification' means a property has met the following conditions:

(a) the owner of the property applies for and is granted historic designation by the county governing body;

(b) the completed rehabilitation receives approval of rehabilitation work from the reviewing authority; and

(c) the minimum expenditures for rehabilitation were incurred and paid.

(7) 'Reviewing authority' for approval of rehabilitation work pursuant to this section is defined as:

(a) the board of architectural review in counties with a board of architectural review with jurisdiction over historic properties operating pursuant to Section 6-29-870;

(b) in counties without a board of architectural review with jurisdiction over historic properties, the county governing body may designate another qualified entity with historic preservation expertise to review the rehabilitation work; or

(c) if the county governing body does not designate another qualified entity, the Department of Archives and History shall review the rehabilitation work. No separate application to the department is required for properties receiving preliminary and final approval for the federal income tax credit allowed pursuant to Section 47 of the Internal Revenue Code or the state income tax credit allowed pursuant to Section 12-6-3535.

(8) 'Rehabilitated historic property' means the property has met all the criteria for final certification.

(C) 'Low and moderate income rental property' is eligible for certification if:

(1) the property provides accommodations under the Section 8 Program as defined in the United States Housing Act of 1937 and amended by the Housing and Community Act of 1974 for low and moderate income families and persons as defined by Section 31-13-170(p); or

(2) in the case of income-producing real property, the expenditures for rehabilitation exceed the appraised value of the property; and

(3) if the low and moderate income housing rehabilitation is located in an area designated by the local government as a Low and Moderate Housing Rehabilitation District; and

(4) the owner or estate of any property certified as ‘low and moderate income rental property’ takes no actions which cause the property to be unsuitable for such a designation. The county governing body granting the initial certification has the authority to decertify property in these cases, and the property becomes immediately ineligible for the special tax assessments provided for this type of property; and

(5) if the property qualifies as ‘historic’ as defined in subsection (B)(1), then the rehabilitation work must be approved by the appropriate reviewing authority as provided in subsections (B) and (D).

(D) The Department of Archives and History may provide training and technical assistance to counties and procedures for application, consideration, and appeal through appropriate regulations for ‘rehabilitated historic property’ provisions of the law. The governing body may establish fees for applications for preliminary or final certification, or both, through the ordinance or regulations.

(E) When property has received final certification and assessed as rehabilitated historic property, or low or moderate income rental 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 by the owner to the county to remove the preferential assessment;

(2) sale or transfer of ownership during the special assessment period, other than in ordinary course within probate proceedings;

(3) removal of the historic designation by the county governing body;

(4) decertification of the property by the local governing body as low or moderate income rental property for persons and families of moderate to low income as defined by Section 31-13-170(p);

(5) rescission of the approval of rehabilitation work by the reviewing authority because of alterations or renovations by the owner or his estate which cause 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 appropriate county taxing and assessing authorities.

(F) 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 by this section is effective for that year. Otherwise it is effective beginning with the following year.

(G) Once the governing body has granted the special property tax assessments authorized by this section, the owner of the property shall make application to the auditor for the special assessment provided for by this section.

(H) 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.”

SECTION 3. This act takes effect upon approval by the Governor.

Ratified the 2nd day of June, 2004.

Approved the 16th day of August, 2004.

Richland County Council Request of Action

Subject: Consolidation of General Ledgers

A. Purpose

County Council is requested to consider an ordinance that would consolidate the two general ledgers currently used by the County, one in the Finance Department and one in the Treasurer's Office, into a single general ledger where data is maintained by both Finance and the Treasurer.

B. Background

For several years, County officials have recognized the need to consolidate the County's general ledgers into a single general ledger for better maintenance of the County's financial data and for more timely and accurate reporting of that data. A single general ledger will allow for all of the County's financial transactions to be automatically recorded in the same set of books, which will help tremendously with the tracking of those transactions, will ensure that both the Finance Department and Treasurer's Office have access to and are working with the same information, will make it much easier to report, at any given time, on the County's financial condition, and will reduce workload as a result of fewer manual account reconciliations having to be made.

The County's independent auditors have noted the need for a single general ledger on several occasions in end-of-year audit reports. At the request of the County Administrator, the current auditors have drafted an ordinance which calls for the consolidation of the two general ledgers. The ordinance has been shared with the Treasurer for review and input.

At the 2005 County Council Retreat in January, the Council reaffirmed its desire to migrate to a single general ledger and established this as a goal for 2005.

C. Discussion

The County is currently in the process of reviewing proposals from software vendors for future replacement of the County's existing financial software system, which has been in use for more than ten years and is outdated in terms of its financial management capabilities. The transition to a new system will make the migration to a single general ledger easier; however, this transition is not likely to occur for at least another 18 to 24 months.

Not having a new financial system implemented, on the other hand, does not preclude the County from merging the two general ledgers immediately. The current systems can be programmed to handle the consolidation. It is therefore not recommended that the migration to a single general ledger be delayed until the new financial software system is implemented.

D. Financial Impact

The migration from a dual to a single general ledger will be handled in-house and accomplished by staff from the Information Technology Department, Finance Department and Treasurer's Office. The cost to complete this task, therefore, should be minimal.

E. Alternatives

The following alternatives should be considered:

1. Adopt the proposed ordinance which provides for the establishment of a single general ledger for all of the County’s financial transactions. The result will be improved maintenance of the County’s financial data and more timely and accurate reporting of that data.
2. Do not adopt the proposed ordinance and continue to allow the Finance Department and Treasurer’s Office operate from different general ledgers.

F. Recommendation

It is recommended that the Council adopt the proposed ordinance which provides for the establishment of a single general ledger for all of the County’s financial transactions, and that September 30, 2005 (the end of the first quarter of FY 06) be designated as the target date for accomplishment of this task.

Recommended by: T. Cary McSwain, County Administrator **Date:** 6/17/05

G. Reviews

Administration

Reviewed by: Tony McDonald

Date: 6/24/05

Recommend Council approval

Recommend Council denial

Comments regarding recommendation: Recommend that the Council adopt the proposed ordinance providing for the establishment of a single general ledger, and that September 30, 2005, be designated as the target date for accomplishment of this task.

STATE OF SOUTH CAROLINA
COUNTY COUNCIL FOR RICHLAND COUNTY
ORDINANCE NO. -----

AN ORDINANCE REQUIRING A SINGLE UNIFIED GENERAL LEDGER

Whereas, The South Carolina Code of Laws Section 4-9-30 *Designation of powers under each alternative form of government except board of commissioners form* Paragraph (8) grants a county governing body the power to provide for an accounting and reporting system whereby funds are received, safely kept, allocated and disbursed, and paragraph (14) of the above Code Section grants a county governing body the power to enact ordinances for the implementation and enforcement of the powers granted in this section and provide penalties for violations thereof not to exceed the penalty jurisdiction of magistrates' courts, and

Whereas, The Committee of Sponsoring Organizations of the Treadway Commission (COSO) in its 1992 report states, "Internal control systems operate at different levels of effectiveness. and can be judged effective in each of three categories, respectively, if the governing board and management have reasonable assurance that (1) they understand the extent to which the entity's operations objectives are being achieved, (2) published financial statements are being prepared reliably, and (3) applicable laws and regulations are being complied with.", and

Whereas, The Government Finance Officers Association (GFOA) in its recommended practice on Governmental Accounting, Auditing and Financial Reporting recommends that governmental entities maintain accounting systems that enable the preparation of financial statements in conformity with generally accepted accounting principles (GAAP), and recommends avoiding undue complexity as a way to improve the effectiveness of financial administration, and

Whereas, *Government Auditing Standards* (commonly referred to as the "Yellow Book") promulgated by the Comptroller General of the United States on the subject of accountability states in paragraph 1.11, "Legislators, other government officials, and the public want to know whether (1) government resources are managed properly and used in compliance with laws and regulations, (2) government programs are achieving their objectives and desired outcomes, and (3) government services are being provided efficiently, economically, and effectively.", and

Whereas, The Yellow Book states management's role is to establish and maintain effective internal control to help ensure that appropriate goals and objectives are met; resources are used efficiently and economically, and

Whereas, An effective accounting and financial reporting system should meet both internal and external requirements, and provide County management with sufficient, accurate and timely information to manage the County's operations, and

Whereas, It is the intent of Richland County Council to establish an effective and efficient accounting and financial reporting system and comply with such standards for accountability in its financial reporting.

Now therefore, be it ordained by County Council of Richland County in Council, duly assembled, and by the authority of the same:

Section 1. The County's accounting and financial reporting system which records (a) the receipt and disbursement of ALL County funds, (b) the carrying value of ALL County assets and the claims both current and long term against those and future assets, (c) the net assets and/or fund balances shall have at its foundation a single-unified general ledger.

Section 2. All County departments, and offices, both elected and appointed, which use subsidiary recordkeeping systems shall have their respective financial transactions recorded in a timely manner in the County's single-unified general ledger established in Section 1 of this ordinance.

Section 3. The County's general ledger and financial reporting system is to be managed by the County's Finance Department under the supervision of the County Administrator.

Section 4. The County's Finance Department from data contained in the general ledger will prepare and present to County Council and management monthly balance sheets and statements of revenues expenditures and changes in fund balances for each significant fund of the County. The County's General Fund is hereby deemed to be one of the County's significant funds.

Section 5. Conflicting Ordinance Repealed. All Ordinances or parts of Ordinances in Conflict with the provisions of this Ordinance are hereby repealed.

Section 6. Separability. If any section, subsection, or clause of this Ordinance shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections and clauses shall not be affected thereby.

Section 7. Effective Date. This Ordinance shall become effective -----, 2005.

RICHLAND COUNTY COUNCIL

This request may be added with the unanimous consent of the committee.

Richland County Council Request of Action

Subject: Ordinance Identifying the Source of CPI for Elected Officials' Pay Increases

A. Purpose

County Council is requested to pass an ordinance to clarify the source of the Consumer Price Index (CPI) that is used for the purpose of calculating salary increases for elected county officials, including the auditor, clerk of court, coroner, sheriff, and treasurer.

B. Background / Discussion

The ordinance currently states: "Each year elected officials shall receive a pay increase commensurate with the Consumer Price Index (CPI) established by the State Budget and Control Board for that year, but not to exceed 4% for that year..."

The ordinance will be amended to read: "Each year elected officials shall receive a pay increase commensurate with the percentage increase of the Consumer Price Index (CPI) over the previous year, which number is distributed to the County from the State Department of Revenue through the South Carolina Association of Counties for budgetary purposes, but not to exceed 4% for that year..."

C. Financial Impact

There should be no financial impact above the current liability for elected officials' salary increases if the Council adopts this proposal. If, however, an alternative CPI is selected, the financial impact would depend on the amount of the CPI.

D. Alternatives

1. Approve the ordinance to use the percentage increase of the CPI over the previous year as distributed by the State Department of Revenue.
2. Do not approve the ordinance to use the percentage increase of the CPI over the previous year as distributed by the State Department of Revenue.

E. Recommendation

It is recommended that Council approve the ordinance to use the percentage increase of the CPI over the previous year as distributed by the State Department of Revenue.

Recommended by: Staff

Department: Administration

Date: June 23, 2005

F. Reviews

Administration

Reviewed by: Tony McDonald

Date: 6/24/05

Recommend Council approval

Recommend Council denial

Comments regarding recommendation:

STATE OF SOUTH CAROLINA
COUNTY COUNCIL FOR RICHLAND COUNTY
ORDINANCE NO. ____-05HR

AN ORDINANCE AMENDING THE RICHLAND COUNTY CODE OF ORDINANCES, CHAPTER 2, ADMINISTRATION; ARTICLE VI, ELECTED AND SPECIAL OFFICERS; SECTION 2-262, SALARIES OF CERTAIN ELECTED OFFICIALS; SO AS TO PROVIDE FOR THE SALARIES OF SUCH OFFICIALS AND FOR SUBSEQUENT PAY INCREASES.

Pursuant to the authority granted by the Constitution and the General Assembly of the State of South Carolina, BE IT ENACTED BY THE COUNTY COUNCIL FOR RICHLAND COUNTY:

SECTION I. The Richland County Code of Ordinances, Chapter 2, Administration, Article VI, Elected and Special Officers, Section 2-262, "Salaries of Certain Elected Officials," is hereby amended to read as follows:

Sec. 2-262. Salaries of certain elected officials.

(a) This section shall apply to the following elected officials: auditor, clerk of court, coroner, sheriff, and treasurer. These officials shall be excluded from the County's pay and classification plan.

(b) The salary of the auditor, clerk of court, coroner, sheriff, and treasurer shall be determined through the County's budget process, and does not include any supplemental appropriations from the state of South Carolina or from any other source.

(c) Each year elected officials shall receive a pay increase commensurate with the percentage increase of the Consumer Price Index (CPI) over the previous year, which number established by the State Budget and Control Board for that year is distributed to the County from the State Department of Revenue through the South Carolina Association of Counties for budgetary purposes, but not to exceed 4% for that year; provided, however, elected officials' salaries shall be reviewed at the same time that other County positions are reviewed for market comparisons, but in no event longer than three years. If it is determined that an elected official's salary is higher than others surveyed in similar sized counties, the elected official shall not receive a CPI pay increase for the first year following such review. Pay increases, when applicable, shall take effect starting with the first pay period in July. percentage equal to the CPI increase over the previous year

(d) Upon re-election, the elected official shall receive a 5% pay increase, which shall take effect at the beginning of the new term of office.

(e) A newly elected official, or an individual appointed to fill an existing term of office, shall receive the salary of the previous incumbent, but shall not receive the 5% pay increase that re-elected officials receive.

SECTION II. Severability. If any section, subsection, or clause of this ordinance shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections, and clauses shall not be affected thereby.

SECTION III. Conflicting Ordinances Repealed. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION IV. Effective Date. This ordinance shall be enforced from and after _____, 2005.

RICHLAND COUNTY COUNCIL

BY: _____
Anthony G. Mizzell, Chair

ATTEST this the _____ day of _____, 2005.

Michielle R. Cannon-Finch
Clerk of Council

RICHLAND COUNTY ATTORNEY'S OFFICE

Approved As To LEGAL Form Only
No Opinion Rendered As To Content

First Reading:
Second Reading:
Public Hearing:
Third Reading:

Beatty Road Renovation Bond (Series 2005A Bond)

In March of this year County Council authorized a bond not to exceed \$3,000,000 for the purchase of the Beatty Road Magistrate/Sheriff's Complex and Sheriff Department Vehicles. Only \$2,650,000 of the \$3,000,000 Bond was initially issued however due to the increased Architectural Renovation estimates the County needs to issue and additional \$350,000 to complete the Beatty Road Project.

Specifically the Beatty Road Project is broken down as follows:

- | | | |
|--|-----------|------------|
| a. Purchase of Building and Property | \$420,000 | (complete) |
| b. Initial Renovation and Up fit | \$100,000 | (pending) |
| c. Purchase of additional property for parking | \$ 15,000 | (pending) |

New renovation cost are presently estimated at \$402,095

Council from recommendation by staff purchased the property in December of 2004 due to tax considerations of the seller and at that time we had good faith estimates on the amount of renovation needed (\$100,000) to occupy the property (primarily to re-locate the Dutch Fork Magistrate and Dutch Fork Sheriff's Substation).

The re-establishment of the Dutch Fork Magistrate's Office is critical to the orderly hearing of cases and jury trials in the Dutch Fork area as well as relieving the overcrowding at Central Court (presently where the Dutch Fork Magistrate is housed) cause by the temporary move.

Administration seeks Councils concurrence to move forward with the additional issuance.