

# SPECIAL CALLED COUNCIL MEETING AGENDA

Tuesday April 18, 2023 6:00pm West Pelzer Municipal Center 30 Main Street

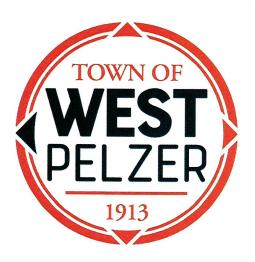
## I. <u>INVOCATION/PLEDGE OF ALLEGIANCE</u>

## II. CALL TO ORDER

#### III. OLD BUSINESS

- a) Ordinance 2023-0411 "An Ordinance Authorizing and Directing the Town of West Pelzer to Enter Into an Intergovernmental Agreement Relating to South Carolina Local Revenue Service; To Participate in One or More Local Revenue Service Programs; To Execute and Deliver One or More Participant Program Supplements; And Other Matters Relating Thereto"
- b) Ordinance 2023-0411.1 "An Ordinance Annexing Certain Partial of Land to the Town of West Pelzer, South Carolina; Describing Said Lands and Declaring Same a Part of the Town of West Pelzer, South Carolina; and Amending and Changing the Zoning Map of the Town of West Pelzer, South Carolina, to Show Such Annexation and the Classification for the Same Under the Zoning Ordinance of the Town of West Pelzer, South Carolina; and Providing When This Ordinance Shall Become Effective"
- c) Ordinance 2023-0411.2 "An Ordinance to Authorize Transfer of Property for TMS 2430506008"

# IV. ADJOURNMENT



# SPECIAL CALLED **COUNCIL MEETING MINUTES**

Tuesday April 18, 2023 6:00pm West Pelzer Municipal Center 30 Main Street

Those present: Mayor Blake Sanders, Council Members Jim Riddle, and Thomas Scarfo; Town Clerk Paula Payton and Town Attorney Carey Murphy.

# **INVOCATION/PLEDGE OF ALLEGIANCE** – Mayor Sanders

CALL TO ORDER - Mayor Sanders 6:02pm

#### **OLD BUSINESS**

Ordinance 2023-0411 "An Ordinance Authorizing and Directing the Town of West Pelzer to Enter Into an Intergovernmental Agreement Relating to South Carolina Local Revenue Service; To Participate in One or More Local Revenue Service Programs: To Execute and Deliver One or More Participant Program Supplements; And Other Matters Relating Thereto"

Clerk's Comments: Ordinance provided by MASC in accordance with Act 176, the Business License

Standardization Act; Update to our Intergovernmental agreement related to the revenue service program provide by MASC; Required adoption to continue participating in the Local Revenue Services; Collection of Insurance Tax, Brokers Tax and Telecommunication Tax.

Mayor Sanders made a motion to approve second reading, 2<sup>nd</sup> by Councilman Riddle; all were in favor.

Ordinance 2023-0411.1 "An Ordinance Annexing Certain Partial of Land to the Town of West Pelzer, South Carolina; Describing Said Lands and Declaring Same a Part of the Town of West Pelzer, South Carolina; and Amending and Changing the Zoning Map of the Town of West Pelzer, South Carolina, to Show Such Annexation and the Classification for the Same Under the Zoning Ordinance of the Town of West Pelzer, South Carolina; and Providing w-When This Ordinance Shall Become Effective"

Clerk's Comments: Planning Commission met on April 4th to discuss; By unanimous vote of members present the PC makes recommendation to approve the annexation request; Staff report is included in your packets;

- o Property size +14 acres
- No current zoning; requested zoning would be CO, Conservation and Open Space
- Permitted use Religious Organization
- No utilities will be offered by the Town of West Pelzer

Councilman Riddle made a motion to approve second reading, 2<sup>nd</sup> by Councilman Scarfo; all were in favor.

Ordinance 2023-0411.2 "An Ordinance to Authorize Transfer of Property for TMS 2430506008" Clerk's Comments: Request for proposals were released on March 15, 2023; deadline for submission was April 6, 2023 at 12pm; RFP was for purchase and development of the "Spring Street Property" 0.45 acre property, currently vacant, zoned R-6 and has one existing utility tap on-site; One submission was received from Ronnie & Lynn Lawless to purchase the property at a price of \$15,501 and construct a single family residence. They are required to pay all cost associated with the transfer within 30 days and must begin construction within 12 months.

Transfer of property does require an ordinance and two readings. Councilman Scarfo made a motion to approve second reading,  $2^{nd}$  by Councilman Riddle; all were in favor.

# **ADJOURNMENT**

At 6:12pm Mayor Sanders made a motion to adjourn; all were in favor.

Minutes prepared by:
Paula H. Payton, MMC, ABL
Town Clerk

# **ORDINANCE NO. 2023-0411**

#### **AN ORDINANCE**

AUTHORIZING AND DIRECTING THE TOWN OF WEST PELZER TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT RELATING TO SOUTH CAROLINA LOCAL REVENUE SERVICES; TO PARTICIPATE IN ONE OR MORE LOCAL REVENUE SERVICE PROGRAMS; TO EXECUTE AND DELIVER ONE OR MORE PARTICIPANT PROGRAM SUPPLEMENTS; AND OTHER MATTERS RELATING THERETO.

WHEREAS, the Town of West Pelzer (the "Municipality") is authorized by S.C. Code Section 5-7-30 and Title 6, Chapter 1, Article 3 to impose a business license tax on gross income;

WHEREAS, under State law, certain business license taxes are applicable in a manner or at a rate that applies throughout the State ("Statewide Business License Taxes");

WHEREAS, such Statewide Business License Taxes include without limitation the business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; to brokers under Title 38, Chapter 45 of the S.C. Code; and to telecommunications companies under Title 58, Chapter 9, Article 20 of the S.C. Code;

WHEREAS, the Municipal Association of South Carolina (the "Association") has previously established local revenue service programs in which the Association administers Statewide Business License Taxes on behalf of and for the benefit of participating municipalities;

WHEREAS, such local revenue service programs include a program known as the Insurance Tax Program ("ITP") that administers business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; a program known as the Brokers Tax Program ("BTP") that administers business license taxes applicable to brokers under Title 38, Chapter 45 of the S.C. Code; and a program known as the Telecommunications Tax Program ("TTP") that administers business license taxes applicable to telecommunications companies under Title 58, Chapter 9, Article 20 of the S.C. Code;

WHEREAS, the Municipality currently participates in ITP, BTP, and TTP;

WHEREAS, by Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act and codified at S.C. Code Sections 6-1-400 to -420 (the "Standardization Act"), the South Carolina General Assembly imposed additional requirements and conditions on the administration of business license taxes;

WHEREAS, following the enactment of the Standardization Act, the Municipality enacted Ordinance No. 2023-0411 on April 11, 2023, in order to comply with the requirements of the Standardization Act (the "Current Business License Ordinance");

WHEREAS, in connection with the enactment of the Standardization Act and the adoption of locally compliant business license ordinances, the municipalities of the State have determined that it would be advisable and prudent to update the existing local revenue service programs;

WHEREAS, in particular, the municipalities of the State have determined to establish and join South Carolina Local Revenue Services ("<u>LRS</u>") by intergovernmental agreement, which among other things will administer Statewide Business License Taxes on behalf of its participants, including but not limited to by continuing to offer the services provided by the ITP, BTP, and TTP;

WHEREAS, Article VIII, Section 13(A) of the South Carolina Constitution provides that "(a)ny county, incorporated municipality, or other political subdivision may agree with the State or with any other political subdivision for the joint administration of any function and exercise of powers and the sharing of the costs thereof;"

WHEREAS, the Town Council of the Municipality (the "Council") now wishes to authorize and direct the Municipality to join LRS and to participate in one or more local revenue service programs;

**NOW, THEREFORE, BE IT ORDAINED** by the Mayor and Council of the Town of West Pelzer, as follows:

**SECTION 1. Direction to Apply to and Join LRS.** The form of the Local Revenue Services Agreement (the "<u>Agreement</u>") pursuant to which a municipality may request to participate in LRS and, if approved, become a participant is attached hereto as <u>Exhibit A</u>. The Town Clerk (the "<u>Executive Officer</u>") is hereby authorized and directed to apply to participate in LRS. If the Municipality's application is approved by LRS, then the Executive Officer shall execute and deliver a counterpart to the Agreement in substantially the form attached hereto. The Council hereby approves the terms and conditions of and agrees to comply with the Agreement upon the execution and delivery thereof by the Executive Officer.

**SECTION 2. Participation in Local Revenue Service Programs**. The Council determines that, if admitted to LRS, the Municipality will participate in the ITP, the BTP, and the TTP. The Executive Officer is hereby authorized and directed to execute and deliver any required Participant Program Supplements (as such term is defined in the Agreement) as may be necessary to participate in such local revenue service programs.

**SECTION 3. Business License Taxes Applicable to Insurance Companies.** Notwithstanding anything in the Current Business License Ordinance to the contrary, the following provisions shall apply to insurance companies subject to Title 38, Chapter 7 of the S.C. Code.

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

office of the insurance company's licensed or appointed producer (agent) conducting business within the municipality, regardless of where the property or risk is located, provided no tax has been paid to another municipality in which the property or risk is located based on the same premium.

- b) As to fire insurance, "gross premiums" means gross premiums (1) collected in the municipality, and/or (2) realized from risks located within the limits of the municipality.
- c) As to bail bonds, "gross premiums" shall exclude any amounts retained by a licensed bail bondsman as defined in Title 38, Chapter 53 of the S.C. Code for authorized commissions, fees, and expenses.
- d) Gross premiums shall include all business conducted in the prior calendar year. Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums, or deposit.
- e) Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a claim, delivering a benefit, or doing any act in connection with a policy or claim shall constitute conducting business within the municipality, regardless of whether or not an office is maintained in the municipality.
- f) The business license tax for insurance companies under Title 38, Chapter 7 of the S.C. Code shall be established at the rates set forth below. Declining rates shall not apply.

# **NAICS Code**

Life, Health, and Accident. 0.75% of Gross Premiums.
 Fire and Casualty. 2% of Gross Premiums.
 Title Insurance. 2% of Gross Premiums.

g) License taxes for insurance companies shall be payable on or before May 31 in each year without penalty. The penalty for delinquent payments shall be 5% of the tax due per month, or portion thereof, after the due date until paid.

**SECTION 4. Business License Tax Applicable to Brokers**. Title 38, Chapter 45 of the S.C. Code (the "Brokers Act") establishes a blended premium tax rate applicable to brokers of 6 percent, comprising a 4 percent State premium tax and a 2 percent municipal premium tax, each to be collected by the South Carolina Department of Insurance. Pursuant to §§ 38-45-10 and 38-45-60 of the Brokers Act, the Municipal Association of South Carolina is designated the municipal agent for purposes of administration of the municipal broker's premium tax.

# SECTION 5. Business License Taxes Applicable to Telecommunication Companies.

a) Notwithstanding any other provisions of the Current Business License Ordinance, the

- business license tax for "retail telecommunications services," as defined in S. C. Code Section 58-9-2200, shall be at the maximum rate authorized by S. C. Code Section 58-9-2220, as it now provides or as provided by its amendment. Declining rates shall not apply.
- b) The business license tax year for retail telecommunications services shall begin on January 1 of each year. The business license tax for retail telecommunications services shall be due on January 1 of each year and payable by January 31 of that year, without penalty. The delinquent penalty shall be five percent (5%) of the tax due for each month, or portion thereof, after the due date until paid.
- c) In conformity with S.C. Code Section 58-9-2220, the business license tax for "retail telecommunications services" shall apply to the gross income derived from the sale of retail telecommunications services for the preceding calendar or fiscal year which either originate or terminate in the municipality and which are charged to a service address within the municipality regardless of where these amounts are billed or paid and on which a business license tax has not been paid to another municipality. The measurement of the amounts derived from the retail sale of mobile telecommunications services shall include only revenues from the fixed monthly recurring charge of customers whose service address is within the boundaries of the municipality. For a business in operation for less than one year, the amount of business license tax shall be computed on a twelve-month projected income.
- d) Nothing in this Ordinance shall be interpreted to interfere with continuing obligations of any franchise agreement or contractual agreement. All fees collected under such a franchise or contractual agreement shall be in lieu of fees or taxes which might otherwise be authorized by this Ordinance.

**SECTION 6. No Exemption for Interstate Commerce**. Properly apportioned gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

# SECTION 7. LRS to Appoint Business License Official and to Designate Appeals Board. Pursuant

to the Agreement, LRS is hereby authorized to appoint one or more individuals (each, an "LRS Business License Official") to act as the Municipality's business license official for purposes of administering Statewide Business License Taxes. In addition, LRS is hereby authorized pursuant to the Agreement to designate an appeals board (the "Appeals Board") for purposes of appeals arising with respect to such taxes. The LRS Business License Official so appointed and the Appeals Board so designated shall have all of the powers granted to the Municipality's business license official and appeals board under the Current Business License Ordinance, except as may be modified by this ordinance.

**SECTION 8.** Appeals Process. With respect to the calculation, assessment, and collection of Statewide Business License Taxes, in lieu of the appeals process described in the Current Business License Ordinance, the following appeals process required by S.C. Code Section 6-1-410 shall

apply:

- a) If a taxpayer fails or refuses to pay a Statewide Business License Tax by the date on which it is due, the LRS Business License Official may serve notice of assessment of the Statewide Business License Tax due on the taxpayer by mail or personal service. Within thirty days after the date of postmark or personal service, a taxpayer may request, in writing with reasons stated, an adjustment of the assessment. An informal conference between the LRS Business License Official and the taxpayer must be held within fifteen days of the receipt of the request, at which time the taxpayer may present any information or documents in support of the requested adjustment. Within five days after the conference, the LRS Business License Official shall issue a notice of final assessment and serve the taxpayer by mail or personal service with the notice and provide a form for any further appeal of the assessment by the taxpayer.
- b) Within thirty days after the date of postmark or personal service, the taxpayer may appeal the notice of final assessment by filing a completed appeal form with the LRS Business License Official, by mail or personal service, and by paying to LRS in protest at least eighty percent of the business license tax based on the final assessment. The appeal must be heard and determined by the Appeals Board. The Appeals Board shall provide the taxpayer with written notice of the hearing and with any rules of evidence or procedure prescribed by the Appeals Board. The hearing must be held within thirty days after receipt of the appeal form unless continued to another date by agreement of the parties. A hearing by the Appeals Board must be held at a regular or specially called meeting of the Appeals Board. At the appeals hearing, the taxpayer and LRS have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The hearing must be recorded and must be transcribed at the expense of the party so requesting. The Appeals Board shall decide the assessment by majority vote. The Appeals Board shall issue a written decision explaining the basis for the decision with findings of fact and conclusions and shall inform the taxpayer of the right to request a contested case hearing before the Administrative Law Court. The written decision must be filed with the LRS Business License Official and served on the taxpayer by mail or personal service. The decision is the final decision of LRS on the assessment.
- c) Within thirty days after the date of postmark or personal service of LRS's written decision on the assessment, a taxpayer may appeal the decision to the Administrative Law Court in accordance with the rules of the Administrative Law Court.

**SECTION 9. Repealer, Effective Date**. All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective on the date of final reading.

ENACTED IN REGULAR MEETING, this day of day of 2023.

Mayor

ATTEST:

lork

First reading: 4-11-2023

Final reading: <u>4-18-2023</u>

## **ORDINANCE 2023-0411.1**

AN ORDINANCE ANNEXING CERTAIN PARCEL OF LAND TO THE TOWN OF WEST PELZER, SOUTH CAROLINA; DESCRIBING SAID LANDS AND DECLARING SAME A PART OF THE TOWN OF WEST PELZER, SOUTH CAROLINA; AND AMENDING AND CHANGING THE ZONING MAP OF THE TOWN OF WEST PELZER, SOUTH CAROLINA, TO SHOW **SUCH ANNEXATION** AND **CLASSIFICATION OF** THE **SAME** UNDER THE **ZONING** ORDINANCE OF THE TOWN OF WEST PELZER, SOUTH CAROLINA; AND PROVIDING WHEN THIS ORDINANCE SHALL BECOME EFFECTIVE.

WHEREAS, the lands hereinafter described are contiguous and adjacent to the Town of West Pelzer, and the Town has been requested to annex the same to the Town of West Pelzer, South Carolina, and;

WHEREAS, it appears to the Mayor and Town Council of the Town of West Pelzer, that the hereinafter described property is subject to annexation to the Town under and pursuant to the provisions of South Carolina Code, and that said land should be annexed to and become a part of the Town of West Pelzer, and;

**WHEREAS**, the Town Council referred the zoning of the affected territory for report and recommendations to the Planning Commission, and Planning Commission made its report and recommendations for the hereinafter described property proposed to be annexed, and;

WHEREAS, the Council has determined that the proper classification under the Zoning Ordinance of the Town of West Pelzer, for the property to be annexed is as hereinafter set forth.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND TOWN COUNCIL OF THE TOWN OF WEST PELZER, AS FOLLOWS:

SECTION I: That the following described land in Anderson County, South Carolina:

OWNER:

ABUNDANT LIFE MINISTRIES OF

THE UPSTATE

TMS NO:

2440001029

ADDRESS:

LOCATED ON PALMETTO ROAD

DESCRIPTION:

**14.51 ACRES** 

The same hereby is annexed to the Town of West Pelzer and shall be, and is hereby declared to be a part of the Town of West Pelzer, South Carolina. The property is hereby classified and zoned as CO, Conservation Open Space, which would permit religious organizations.

**SECTION II:** This ordinance shall be in full force and effect from and after its passage, approval and due publication.

PASSED BY THE TOWN COUNCIL AND APPROVED BY THE MAYOR this \_\_\_\_\_\_ day of \_\_\_\_\_\_\_ 2023.

First Reading: 4-11-2023
Final Reading: 4-18-2023

Blake Sanders, Mayor

Paula Payton, Town Clerk



Town of West Pelzer 30 Main Street West Pelzer, SC 29669 www.westpelzer.com

Applicant: AR-con General LLC

Owner: Abundant Life Ministries of the Upstate

Location: Palmetto Road TMS No: 2440001029 Request: Annexation Existing Zoning: NA

Requested Zoning: CO - Conservation Open Space

- Property Size: +14 Acres
- Current zoning NA
- Requested zoning CO, Conservation and Open Space (No Minimum Lot requirement)
- Permitted Use Religious Organizations
- No utilities offered from the Town of West Pelzer

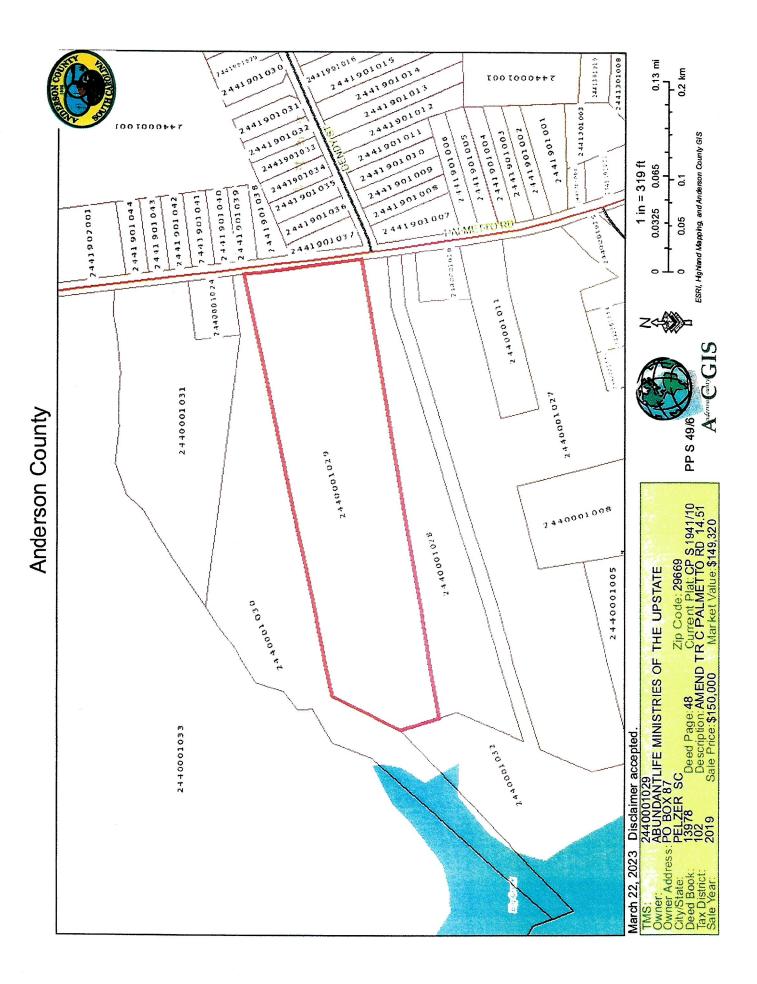
Should the Planning Commission or Town Council deny the application request, the Applicant can submit for a hearing from the Board of Zoning Appeals and/or Circuit Court.

The Planning Commission can issue a recommendation to Council for approval or denial of this request. First Reading would occur at the regular scheduled council Meeting on April 11, 2023.

# TOWN OF WEST PELZER

# ZONING PERMIT APPLICATION FORM WP-Z-1

Date Filed:	Fee Paid:
Application must be filled out com	pletely and accurately before it can be accepted.
101 of the West Pelzer Zoning Ordin	DUESTS a zoning permit pursuant to Section 7- nance to use the property described below in the
Annes	vation /
APPLICANT: AR-CON GE Address: P.O. BOX 1692 T Phone: Que 337 S170 4	NERR Ne PAVALA REST. SC- 29690 120-5601 EMAR MINUSTRE COMMU. COM
OWNER (if different from applican Address: $P, o, B \in \mathcal{E}$ P4. Phone:	NO. ABURDANT LIFE MINISTRISS OF THE UPSTATE 202, SC 29669
PROPERTY ADDRESS: PALMETAX Map Number: 244 000 // Plat Book:	Page:
*********	*********
	plete only if owner is not the applicant) as Applicant as my agent to represent me in this
Date: 3/21/2023	Romeld of L
*******	Owner(s) signature
I certify that the information in this Date: $\frac{3/21}{7023}$	Rorded of Smus
*********	Applicant Signature
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#### **ORDINANCE 2023-0411.2**

# AN ORDINANCE OF THE TOWN OF WEST PELZER, SOUTH CAROLINA, TO TRANSFER REAL PROPERTY LOCATED AT TMS 2430506008.

# BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF WEST PELZER, SOUTH CAROLINA:

WHEREAS, through Anderson County SC, the Town of West Pelzer acquired TMS 2430506008, hereinafter referred to as "The Spring Street Property"; and

WHEREAS, the Town of West Pelzer authorized contractors in 2022 to remove existing structures on The Spring Street Property; and

WHEREAS, Town Council worked with local residents and businesses as part of the 2023 Zoning and Master Plan Update to determine if there were any municipal needs for The Spring Street Property; and

WHEREAS, Town Council released a Request for Proposals on March 15, 2023 that were due on April 6, 2023 and required respondents to state intent for property and proposed purchase price; and

WHEREAS, Ronnie and Lynn Lawless are the apparent high bidder with a proposed price of \$15,501.00 and through this ordinance are required to pay all closing cost, title research, survey and other matters related to the transfer and must begin construction of a single-family residence within 12 months pursuant to the Request for Proposals,

NOW, THEREFORE BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF WEST PELZER, SOUTH CAROLINA THAT:

The Mayor of the Town of West Pelzer is authorized to transfer property to Ronnie and Lynn Lawless and resolve any matters related to.

Approval as to form:

Town Attorney

ATTEST:

First Reading: 4-11-20

Second Reading: