

4-1001

AN ORDINANCE TO PROVIDE FOR THE FIXING OF A FISCAL YEAR, THE PREPARATION OF A BUDGET, AND ITS ADOPTION, AND TO PROVIDE FOR AN ANNUAL AUDIT.

BE IT ORDAINED by the Mayor and Wardens of the Town of Ridgeway, in Council assembled:

SECTION 1 THE fiscal year of the Town of Ridgeway shall begin July 1st of each calendar year and shall end June 30th of each calendar year.

SECTION 2 THE Mayor shall be responsible, with the Town Clerk, for the preparation of a budget annually, which shall include all proposed expenditures for the coming fiscal year, and which shall list all anticipated income for the same period. The budget, with all salaries and expenditures by categories itemized, shall be presented to the Council of adoption at the regular monthly meeting in May, and shall be adopted at the June Meeting of each year.

Done in Council ___ day of _____, ____.

Mayor: _____

Attested: _____
Clerk

1st Reading:

Second Reading:

4-1002

AN ORDINANCE TO MAKE IT UNLAWFUL FOR ANY RESIDENT OF THE TOWN OF RIDGEWAY, SOUTH CAROLINA, TO OWN OR OPERATE ANY MOTOR VEHICLE UPON THE PUBLIC STREETS OR WAYS OF THE TOWN OF RIDGEWAY, SOUTH CAROLINA, ON WHICH PROPERTY TAXES DUE TO THE TOWN OF RIDGEWAY, SOUTH CAROLINA ARE DELINQUENT.

BE IN ORDAINED by the Mayor and Ridgeway Town Council:

SECTION 1 IT shall be unlawful for any resident of the Town of Ridgeway, South Carolina, who owns personal property taxes to the Town of Ridgeway, South Carolina, and such taxes are delinquent and unpaid, to own or operate within the corporate limits of the Town of Ridgeway, South Carolina, or upon the public streets or ways of said city said motor vehicle on which personal taxes due to the Town of Ridgeway, South Carolina, are delinquent and unpaid.

SECTION 2 PERSONAL property taxes assessed against any motor vehicle owned by any resident of the Town of Ridgeway, South Carolina, shall be delinquent when same are past due and unpaid and have gone into execution as provided for by the ordinances of the Town of Ridgeway, South Carolina.

SECTION 3 ANY person violating the provisions of this ordinances shall be subject to a fine not exceed One Hundred (\$100.00) Dollar or imprisonment not to exceed Thirty (30) Days.

SECTION 4 THIS ordinance shall take effect upon the date of the passage thereof.

Done in Council this ____ day of _____, ____.

Mayor: _____

Attested: _____

Clerk

1st Reading:

Second Reading:

AN ORDINANCE
Amending the Business License Ordinance
Provisions for Insurance Companies

WHEREAS, the South Carolina General Assembly, in order to ensure consistency with the federal Non-admitted and Reinsurance Reform Act of 2010 ("NRRA"), ratified an act (Rat# 283) on June 28, 2012, amending S.C. Code §§ 38-7-16 and 38-45-10 through 38-45-195; and

WHEREAS, the act establishes a blended broker's premium tax rate of 6 percent comprised of a 4 percent state broker's premium tax and a 2 percent municipal broker's premium tax; and

WHEREAS, the act states a municipality may not impose on brokers of non-admitted insurance in South Carolina an additional license fee or tax based upon a percentage of premiums; and

WHEREAS, the act authorizes the Municipal Association of South Carolina to act as the municipal agent for purposes of distributing to municipalities the municipal broker's tax collected by the South Carolina Department of Insurance; and

WHEREAS, it is necessary to amend the Business License Ordinance to conform to the State law as amended;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City/Town of Ridgeway, that the Business License Ordinance is amended by changing the provisions for insurance companies as follows:

SECTION 1.

<u>SIC</u>	<u>NAICS</u>
<u>CODE</u> or <u>CODE</u>	
63	5241

Insurance Companies: Except as to fire insurance, "gross premiums" means gross premiums written for policies for property or a risk located within the municipality. In addition, "gross premiums" shall include premiums written for policies that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by (1) the insurance company's office located in the municipality, (2) the insurance company's employee conducting business within the municipality, or (3) the office of the insurance company's licensed or appointed producer (agent) conducting business within the municipality, regardless of where the property or risk is located, provided no tax has been paid to another municipality in which the property or risk is located based on the same premium..

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

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

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

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

Declining rates shall not apply.

631-632	52411	<u>Life, Health and Accident</u>	0.75% of Gross Premiums
633-635	524126	<u>Fire and Casualty</u>	2% of Gross Premiums
636	524127	<u>Title Insurance</u>	2% of Gross Premiums

SECTION 2.

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

SECTION 3.

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

SECTION 4.

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

All ordinances in conflict with this ordinance are hereby repealed.

This ordinance shall be effective on the date of final reading.

ATTES

First reading: 11-8-2012

Final reading: 12-13-2012

ORDINANCE: 4-1003
Amending The Business License Ordinance
Provisions For Insurance Companies and
For Brokers For Non-admitted Fire and Casualty Insurers

BE IT ORDAINED by the Mayor and Council of the Town of Ridgeway, that the Business License Ordinance is amended by changing the provisions for insurance companies and for brokers for non-admitted fire and casualty insurers to read as follows:

SECTION 1.

SIC NAICS
CODE or CODE

63 5241

Insurance Companies: Except as to fire insurance, "gross premiums" means gross premiums collected (1) on policies on property or risks located in the municipality, and (2) on policies, wherever the insured property or risk is located, that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by the insurance company's office located in the municipality or by the insurance company's employee doing business within the municipality or by the office of the insurance company's licensed or appointed producer (agent) located in the municipality or by the insurance company's licensed or appointed producer (agent) doing business within the municipality. As to fire insurance, "gross premiums" means gross premiums (1) collected in the municipality, and/or (2) realized from risks located within the limits of the municipality.

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

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 doing business within the municipality whether or not an office is maintained therein. A premium collected on property or a risk located within the municipality shall be deemed to have been collected within the municipality. Declining rates shall not apply.

631-632	52411	<u>Life, Health and Accident</u>0.75% of Gross Premiums
633-635	524126	<u>Fire and Casualty</u> 2% of Gross Premiums
636	524127	<u>Title Insurance</u> 2% of Gross Premiums
6411	524210	<u>Brokers for Fire and Casualty Insurers - Non-admitted:</u> As to brokers for non-admitted fire and casualty insurers, "gross premiums" means gross premiums collected by or for fire and casualty insurers not licensed in South Carolina (1) on policies on property or risks located in the municipality and/or (2) on policies,

wherever the insured property or risk is located, that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by a broker located in or doing business within the municipality. Brokers shall provide, with their payment of the tax, a copy of the report required by the State Department of Insurance showing the locations of the property or risks insured. 2% of Gross Premiums [Premiums for non-admitted business are not included in broker's gross commissions for other business. Declining rates shall not apply.]

SECTION 2.

Notwithstanding any other provisions of this ordinance, license taxes for insurance companies and brokers for non-admitted fire and casualty insurers 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 3.

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

SECTION 4.

The Agreement with the Municipal Association of South Carolina, pursuant to S. C. Code section 5-7-300, for collection of current and delinquent license taxes from insurance companies and brokers for non-admitted fire and casualty insurers shall continue in effect.

All ordinances in conflict with this ordinance are hereby repealed.

This ordinance shall be effective on the date of final reading.

First reading: 10-12-04

Final reading: 11-09-04

ORDINANCE NUMBER 4-1003

AMENDING THE BUSINESS LICENSE ORDINANCE LEVYING A BUSINESS LICENSE TAX ON RETAIL TELECOMMUNICATIONS SERVICES

WHEREAS, South Carolina Code sections 58-9-2200 through 58-9-2270, effective June 30, 1999, provide for municipal business license taxes on "retail telecommunications services" as defined and limited therein; and

WHEREAS, the South Carolina General Assembly, on June 3, 2004, ratified and act (Rat # 0406) amending S.C. Code sections 58-9-2200, 58-9-2220, and 58-9-2230, that will take effect upon approval by the Governor, and that, among other things, authorizes municipalities, for business license tax years beginning after 2003, to levy a maximum business license tax on the gross income derived from the sale of retail telecommunications services for the preceding calendar or fiscal year at the rate of one percent; and

WHEREAS, it is necessary to amend the Business License Ordinance to conform to the State law as amended;

NOW THEREFORE, BE IT ORDAINED by the Mayor and Council of the Town of Ridgeway, that the Business License Ordinance is amended as follows:

Section 1.

a. Notwithstanding any other provisions of the Business License Ordinance, the business license tax for "retail telecommunications services", as defined in S.C. Code section 58-9-2200, shall be at the maximum rate authorized by S.C. Code section 58-9-2220, as it now provides or as provided by its amendment. The business license tax year shall begin on January 1 of each year. The rate for the 2005 business license tax year shall be the maximum rate allowed by State law as in effect on February 1, 2005. Declining rates shall not apply.

b. In conformity with S.C. Code section 58-9-2220, the business license tax for "retail telecommunications services" shall apply to the gross income derived from the sale of retail telecommunications services for the preceding calendar or fiscal year which either originate or terminate in the municipality and which are charged to a service address within the municipality regardless of where these amounts are billed or paid and on which a business license tax has not been paid to another municipality. The measurement of the amounts derived from the retail sale of mobile telecommunications services shall included 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.

Section 2.

a. For the year 2005, the business license tax for "retail telecommunications services" shall be due on February 28, 2005, without penalty. For years after 2005 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.

b. The delinquent penalty shall be five percent (5%) of the tax due for each month, or portion thereof, after the due date until paid.

Section 3.

Exemptions in the business license ordinance for income from business in interstate commerce are hereby repealed. Property apportioned gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

Section 4.

a. Nothing in this Ordinance shall be interpreted to interfere with continuing obligations of any franchise agreement or contractual agreement in the event that the franchise or contractual agreement should expire after December 31, 2003.

b. All fees collected under such a franchise or contractual agreement expiring after December 31, 2003, shall be in lieu of fees or taxes which might otherwise be authorized by this Ordinance.

Section 5.

As authorized by S.C. Code section 5-7-300, the Agreement with the Municipal Association of South Carolina for collection of current and delinquent license taxes from telecommunications companies pursuant to S.C. Code section 58-9-2200 shall continue in effect. Notwithstanding the provisions of the Agreement, for the year 2005, the Municipal Association of South Carolina is authorized to collect current and delinquent license taxes, in conformity with the due date and delinquent date for 2005 as set out in this Ordinance and is further authorized, for the year 2005, to disburse business license taxes collected, less the service charge agreed to, to this municipality on or before April 1, 2005, and thereafter as remaining collections permit.

Section 6.

All previous ordinances, or portions of ordinances, in conflict with this Ordinance are hereby repealed.

This Ordinance shall be effective on the date of final reading.

ATTEST:

First Reading: 09-14-04

Second Reading: 10-12-04

ORDINANCE 4-1003

AN ORDINANCE FOR THE PAYEMENT OF A LICENSE OR PRIVILEGE TAX TO BE PAID BY ANY PERSON, FIRM OR CORPORATION DOING BUSINESS IN THE TOWN OF RIDGEWAY, SOUTH CAROLINA, AND TO PROVIDE A PENALTY FOR PERSONS DOING BUSINESS WITHOUT A LICENSE.

Be it ordained by the Town Council of the Town of Ridgeway:

SECTION 1: That no person, firm or corporation shall engage in any trade, business, occupation, profession or vocation, as mentioned and set forth in the Business Classification Index hereinafter referred to, within the limits of the Town of Ridgeway, without having first secured from the Town a license to do so, for which there shall be paid in advance to the Town Clerk/Treasurer a special license tax, the amount of which shall be determined by the Council of the Town of Ridgeway and set forth opposite or under the appropriate rate classification schedule hereinafter mentioned and referred to in this Ordinance.

SECTION 2: Definitions.

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

- (a) "Business" means a calling, occupation, profession or activity engaged in with the object of gain, benefit or advantage, either directly or indirectly. A charitable organization shall be deemed a business unless the entire proceeds of its operation are devoted to charitable purposes.
- (b) "Town" means the Town of Ridgeway.
- (c) "Classification" means that division of business by groups subject to the same license rate as determined by a calculated index of ability to pay based on national averages, benefits, equalization of tax burden, relationships of services, or other basis deemed appropriate by Town Council.
- (d) "Gross income" means the total revenue of a business, received or accrued, for one calendar year collected or to be collected by a business within the Town, excepting therefrom income from interstate commerce and from business done wholly outside the Town on which a license tax is paid to some other municipality or a county and fully reported to the Town. The gross income for business license purposes shall conform to the gross income reported to the South Carolina State Tax Commission or the South Carolina Insurance Commission. In the case of brokers or agents, gross income shall mean gross commissions retained.
- (e) "License Inspector" means the Town Clerk/Treasurer or any duly appointed Town employee.
- (f) "Person" means any individual, firm, partnership, cooperative non-profit membership, corporation, joint venture, association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principals.
- (g) For the purposes of this Ordinance, any person, firm, or corporation, which does not list property for taxation in the Town of Ridgeway shall be deemed an itinerant or nonresident of the Town of Ridgeway and shall be subject to the license herein provided for such itinerants and nonresidents, excepting trade personnel or firms who are customers of the water or sewage distribution system of the Town of Ridgeway.

SECTION 3: Purpose and Duration.

The business license levied by this ordinance is for the purpose of providing such regulations may be required by the businesses subject hereto and for the purpose of raising revenue for the general fund through a privilege tax. Each license shall be issued for one year and shall expire on July 1, excepting that in the first year of passage, the license fee shall be charged from the effective date of this ordinance until

July 1 of the following year and the fee therefore prorated. The provisions of this Ordinance and the rates herein shall remain in effect from year to year as amended by Town Council.

SECTION 4: License Fee.

The required license fee shall be paid for each business subject hereto according to the applicable rate classification on or before the 30th day of June in each year. A separate license shall be required for each place of business and for each classification of business conducted at one place. If gross income cannot be separated from classifications at one location, the license fee shall be computed on the combined gross income for the classification requiring the highest rate. A license fee based on gross income shall be computed on the gross income for the preceding calendar or fiscal year, and on a twelve month projected income based on the monthly average for a business in operation for less than one year. The fee for a new business shall be computed on the estimated probable gross income stated in the license application for the balance of the calendar year on a prorated basis. A new business license, computed as outlined above, shall be re-computed during the month of August in the year following such estimate and the tax shall be computed on the actual business done during that period. Should there have been an overpayment based upon as estimated tax, said overpayment shall be returned to the applicant. Should there have been an underpayment, said applicant shall be required to pay the additional amount computed based on actual gross income.

SECTION 5: Registration Required.

The owner, agent or legal representative of every business subject to this ordinance, whether listed in the classification index or not, shall register the business and make application for a business license on or before July 1 of each year, except that a new business shall be required to have a business license prior to operation within the Town. Application shall be on a form provided by the License Inspector which shall contain the Social Security Number and/or the Federal Employer's Identification Number, the business name as reported on the South Carolina income tax return, and all information about the applicant and the business deemed necessary to carry out the purposes of this Ordinance by the License Inspector. The applicant shall certify under oath that the information given in the application is true, that the gross income is accurately reported, or estimated for a new business, without any unauthorized deductions, and that all assessments and personal property taxes due and payable to the Town have been paid. Insurance agents and brokers shall report the name of each insurance company for which policy was issued and the total premiums collected for each company for each type of insurance coverage on a form approved by the license inspector. Insurance agents employed by more than one company shall be licensed as brokers.

SECTION 6: Deductions and Exemptions.

No deductions from gross income shall be made except income from interstate commerce only, income from business done wholly outside the Town on which state commerce only, income from business done wholly outside the Town on which a license tax is paid to some other municipality or a county, or income which a license tax is paid to some other municipality or county, or income which cannot be taxed pursuant to State law. The applicant shall have the burden to establish the right to deduction by satisfactory records and proof. No person shall be exempt from the requirements of this Ordinance by reason of the lack of an established place of business within the city, unless exempted by State or Federal law. No person shall be exempt from this Ordinance by reason of the payment of any other tax, unless exempted by State law, and no person shall be relieved of the liability for the payment of any other tax by reason of the application of this Ordinance.

SECTION 7: False Application Unlawful.

It shall be unlawful for a person subject to the provisions of this ordinance to make a false application for a business license, or to give or file, or direct the giving or filing, of any false information with respect to the license or fee required by this Ordinance.

SECTION 8: Display and Transfer.

All persons shall display the license issued to them on the original form provided by the License Inspector in a conspicuous place in the business establishment at the address shown on the license. A transient or non-resident shall carry the license upon his/her person or in a vehicle used in the business readily available for inspection by an authorized agent of the Town. A change of address must be reported to the License

Inspector within ten (10) days after removal of the business to a new location and the license will be valid at the new address upon written notification of the License Inspector and compliance with zoning and building codes. Failure to obtain the approval of the License Inspector for a change of address shall invalidate the license and subject the licensee to prosecution for doing business without a license. A business license shall not be transferable and a transfer of ownership shall be considered a termination of the old business and the establishment of a new business license, based on old business income, will be required.

SECTION 9: Administration of Ordinance.

The license inspector shall administer the provisions of this ordinance, collect license fees, issue licenses, make or initiate investigations and audits to insure compliance, initiate denial or revocation procedures, report violations to the police department and assist in prosecution of violators; produce forms, make recommendations relating to the administration of this ordinance, and perform such other duties as may be assigned by the Mayor or Town Council.

SECTION 10: Inspection and Audits.

For the purpose of enforcing the provisions of this ordinance, the License Inspector or other authorized agent of the Town is empowered to enter upon the premises of any person subject to this ordinance to make inspections, examine and audit books and records, and it shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that false information has been filed by the licensee, the costs of the audit shall be added to the correct license fee and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of the license fee shall constitute a separate offense. The License Inspector shall make systematic inspections of all businesses within the Town to insure compliance with the ordinance. Records of inspections and audits shall not be deemed public records; the License inspector shall not release the reported gross income of any person by name without permission of the licensee, provided that statistics compiled by classifications may be made public.

SECTION 11: Assessments.

When any person shall have failed to obtain a business license or to furnish the information required by this Ordinance or the License Inspector, the License Inspector 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 he/she may deem appropriate to assess a license tax and penalties as reported herein. A notice of assessment shall be served by certified mail and an application for adjustment of the assessment may be made to the License Inspector within five (5) days after the notice is mailed or the assessment will become final. The License Inspector shall establish by regulation the procedure for hearing an application for adjustment of assessment and issuing a notice of final assessment. A final assessment may be appealed to town Council only by payment in full of the assessment under protest within five (5) days and the filing of written Notice of Appeal within (10) days after payment, pursuant to the provisions of this Ordinance relating to appeals to Town Council.

SECTION 12. Delinquent License Fees.

For non-payment of all or any part of the correct license fee, the License Inspector shall levy and collect a late penalty of five (5%) percent of the unpaid fee for each month or portion thereof after the due date until paid. If any license fee shall remain unpaid for sixty (60) days after its due date, the License Inspector may issue an execution which shall constitute a lien upon the property of the licensee for the tax, penalties and costs of collection, and he/she shall proceed to collect in the same manner as prescribed by law for the collection of other taxes.

SECTION 13: Notices.

The License Inspector may, but shall not be required to, mail written notices that license fees are due, but if notices are not mailed there shall be published a notice of the due date in a newspaper of general circulation within the Town three (3) times prior to the due date in each year.

SECTION 14. Denial of License.

The License Inspector shall deny a license to an applicant when the application is incomplete, contains a misrepresentation, false or misleading statement, evasion or suppression of a material fact, or when the activity for which a license is sought is unlawful or constitutes a public nuisance. A decision of the License Inspector shall be subject to appeal to Town Councils herein provided. Denial shall be written with reasons stated.

SECTION 15: Suspension or Revocation of License.

When the License Inspector determines that:

- (a) A license has been mistakenly or improperly issued or issued contrary to law; or
- (b) A licensee has breached any condition upon which his/her license was issued or has failed to comply with the provisions of this Ordinance; or
- (c) A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, evasion or suppression of a material fact in the license application; or
- (d) A licensee has been convicted of an offense under a law or ordinance regulating business, a crime involving more turpitude, or an unlawful sale of merchandise or prohibited goods; or
- (e) A licensee has engaged in an unlawful activity or nuisance related to the business;

The License inspector shall give written notice to the licensee or the person in control of the business within the Town by personal service or registered mail that the license is suspended pending a hearing before Town Council for the purpose of determining whether the license should be revoked. The notice shall state the time and place at which the hearing is to be held, which shall be at a regular or special Council meeting within thirty (30) days from the date of service of the notice. The notice shall contain a brief statement of the reasons for suspension and proposed revocation and a copy of the applicable provisions of this ordinance.

SECTION 16: No lunchroom, restaurant, café, coffee shop, hotel serving food, or other establishments including potable or temporary establishments or vehicles from which food products are dispensed except those which are enclosed and from which ice cream in packaged and prepackaged containers is sold and those from which fresh vegetables and uncooked produce are dispensed, shall be hereinafter licensed to do business by said town until same has been inspected and approved and certified by the South Carolina or County Health Department. Proof of such inspection and certification and approval by the Health Department shall be presented to the Town Council by every person applying for a license to operate any lunch room, restaurant, café, coffee shop, hotel serving food or other establishments, including portable or temporary establishments or vehicles from which food products are dispensed, along with applications for Town License. In the event that any café, restaurant, lunch room, coffee shop, hotel serving food or other establishment, including portable or temporary establishments or vehicles from which food products are dispensed, is duly licensed by the Town and thereafter approval or certification to operate is revoked or withdrawn by the State or County Health Department, the owner or operator of such business shall cease to operate and the Town license issued by the Town shall be revoked or suspended until such time as said business meets the requirements of the Health Department and is again duly approved or certified and license has been duly restored by action of the Council. Violations of this provision shall be punished as hereinafter provided.

SECTION 17: No person shall sell, either directly or in connection with the sale or display of any other article, within the Town of Ridgeway any drug or drug products or medicine for either internal or external use, except within a regular licensed place of business or establishment within the Town or in connection with operation of regular licensed trade or selling route where such products sold are manufactured by known and recognized person, firm or corporation, and no license shall be issued for such sale except as herein specified and set forth.

SECTION 18: Vendors/Peddlers of goods, wares, merchandise (other than produce) selling from automobiles, vans, trucks or any temporary facility and whose business is not part of an established licensed business will be required to have a peddler's license. The conducting of this type business must be done outside of the area bordered by Highway 21 or any lots bordering on said highway.

Venders of produce (fruits and vegetables), selling from automobiles, vans, trucks or any temporary facility and which business is not part of an established business may conduct their business outside the area bordered by Highway 21 or lots bordering thereupon. Vendors of produce grown within the town limits of Ridgeway are not required to have a license; however, for an produce grown outside of the town limits of the Town of Ridgeway, the vendor shall be required to have a produce license. This ordinance shall not be construed to prevent any person who is a resident of the Town of Ridgeway from selling goods or wares of any description whatsoever from one time "garage sales" or other forms of activities designed to sell personal goods or items, which were not purchased for resale.

SECTION 19: Appeals to Town Council.

- (a) Any person aggrieved by a final assessment or a denial of a business license by the License Inspector may appeal the decision to Town Council by written request stating the reasons therefore filed with the License Inspector or Town Clerk within ten (10) days after the payment of the assessment under protest or notice of denial is received.
- (b) An appeal or a hearing on revocation shall be held by Town Council within thirty (30) days after receipt of a request for appeal or service of notice of suspension at a regular or special meeting of which the applicant or licensee has been given written notice. At such hearing all parties shall have the right to be represented by counsel, to present testimony and evidence and to cross-examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by Town Council shall govern the hearing. Town Council shall, by majority vote of members present, render a written decision based on findings of fact and the application of the standards herein which shall be served upon all parties or their representatives and shall be final unless appealed to a court of competent jurisdiction within ten (10) days after service.
- (c) No person shall be subject to prosecution for doing business without a license until the expiration of ten (10) days after notice or denial or revocation which is not appealed or until after final judgment of court upholding denial or revocation.

SECTION 20: Violations.

Any person violating any provision of this Ordinance shall be deemed guilty of an offense and shall be subject to a fine of up to \$200 or imprisonment for not more than thirty (30) days upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent penalties and cost provided for herein.

SECTION 21: Separability.

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

SECTION 22: Classification Rate Schedules.

The license fee for each Class of business shall be computed in accordance with the following rates. The License Inspector shall determine the proper class for a business according to the SIC.

CLASS	INCOME 0-\$10,000	ALL OVER \$10,000
		Rate per thousand or fraction thereof
1	\$40.00	\$1.10
2	40.00	1.15
3	42.00	1.25
4	44.00	1.35
5	46.00	1.45
6	48.00	1.60
7	50.00	1.75
8	See individual business Class*	

Amount of Gross Income	Percent of Rate for Each Additional \$1,000
\$250,000-500,000	25%
500,000-750,000	20%
750,000-1,000,000	15%
All over 1,000,000	10%

***CLASS 8 RATES**

	INCOME	ALL OVER \$10,000 Per \$1,000 or Fraction
15 Contractors, Construction	0-\$10,000	\$50.00
16 ALL TYPES (Bond Required)	\$10,000	1.00

Any person or firm not operating a regular established business duly licensed by the Town of Ridgeway to do business within the Town of Ridgeway will be required to provide proof of a performance bond in the minimum amount of two thousand five hundred (\$2,500) dollars. Proof of bonding will be submitted to the Clerk/Treasurer showing the amount of bond, writer of bond and dates in force with the business license application.

COIN OPERATED MACHINES

"SIC7993

- A. Music machines, kiddy rides, and amusement machines licensed pursuant to S.C. Code 23-21-2720(A)(1) and (A)(2): \$12.50 per machine.
- B. Video Poker and amusement machines licensed pursuant to S.C. Code 12.21-2720(A)(3): 10% of State license per machine.

INSURANCE COMPANIES

	Premium	Per \$1,000 or Fraction
"636 Title Insurance 2% of Gross Premiums"	
	(Declining rates shall not apply.)	
631-632 Life, Health & Accident	0-\$2,000	\$50.00
	Over 2,000	2.50
	All Over \$250,000 Declining Rate	

633-635 Fire 7 Casualty & Auto	Minimum	\$50.00	
	0-\$25,000		2%
	25,000-75,000		1-1.5%
	Over 75,000		1% of Gross Income
(Declining rate applies over \$250,000)			

TELECOMMUNICATION COMPANIES

481

- a. Notwithstanding any other provisions of the Business License Ordinance, business license taxes for retail telecommunications service as defined in S.C. Code 58-9-2200, including but not limited to those services described in standard Industrial Classification (SIC) 481 and North American Industry Classification System (NAICS) 5133, shall pay an annual business license fee based on gross income.
- b. Pursuant to S.C. Code 58-9-2220, the following business license tax schedule shall apply to the gross income from 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 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.

Rate for license taxes due in the years 1999 through 2003:

Three tenths of one percent (0.3%) of gross income for the preceding year.

Rate for license taxes due in the year 2004 and each year thereafter:

Seventy-five hundredths of one percent (0.75%) of gross income for the preceding year.

SECTION 23: Notwithstanding any other provisions of this Ordinance, license taxes for insurance companies and brokers for non-admitted insurers 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 24: Exemptions in the Business License ordinance for income from business in interstate commerce are hereby repealed. Gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

SECTION 25: Pursuant to S.C. Code Ann. 5-7-300, the agreement with the Municipal Association of South Carolina for collection of current and delinquent license taxes from insurance companies and brokers for non-admitted insurers in the form attached hereto is approved, and the Mayor is authorized to execute it.

All Ordinances in conflict with this Ordinance are hereby repealed.

ORDINANCE No. 4-1003

AN ORDINANCE AMENDING THE BUSINESS LICENSE ORDINANCE FOR THE TOWN OF RIDGEWAY BY CHANGING THE RATES RESOLUTION IX IN EFFECT FOR THE TOWN SO AS TO LEVY A BUSINESS LICENSE TAX ON TELECOMMUNICATIONS.

WHEREAS, the South Carolina General Assembly has adopted Act No. 112 of 1999 which provides for municipalities to charge business license taxes and fees for the use of public rights of way to telecommunications companies; and

WHEREAS, it is necessary to amend the business license ordinance to conform to State law;

NOW THEREFORE, BE IT ORDAINED by the Mayor and Council of Ridgeway that the Business License Ordinance is amended as follows:

Section 1.

a. Notwithstanding any other provisions of the Business License ordinance, business license taxes for retail telecommunications service as defined in S. C. Code § 58-9-2200, including but not limited to those services described in Standard Industrial Classification (SIC) 481 and North American Industry Classification System (NAICS) 5133, shall pay an annual business license fee based on gross income.

b. Pursuant to S. C. Code § 58-9-2220, the following business license tax schedule shall apply to the gross income From 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 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.

Rate for license taxes due in the years 1999 through 2003:

three tenths of one percent (0.3 %) of gross income for the preceding year-,

Rate for license taxes due in the year 2004 and each year thereafter:

seventy-five hundredths of one percent (0.75 %) of gross income for the preceding year.

For a business in operation for less than one year, the amount of business license tax authorized by this section shall be computed on a twelve-month projected income.

Section 2.

- a. The rate for business licenses for retail telecommunications service for 1999 shall be 0.3% of 1998 gross income, due on October 1, 1999, and payable by January 31, 2000, without penalty.
- b. The telecommunications business license tax shall be due on January 1 in each year, beginning in the year 2000. Declining rates shall not apply. Taxes are payable without penalty by January 31 following the due date. After January 31, the delinquent penalty shall be five percent (5 %) of the tax due for each month, or portion thereof, after the due date until paid.

Section 3.

Exemptions in the business license ordinance for income from business in interstate commerce are hereby repealed. Properly apportioned gross income from inter-state commerce shall be included in the gross income for every business subject to a business license tax.

Section 4.

- a. Nothing in this ordinance shall be interpreted to interfere with continuing obligations of any franchise agreement or contractual agreement in the event that the franchise or contractual agreement should expire after December 31, 2003.
- b. Fees imposed by any franchise or contractual agreement with a telecommunications provider which expires prior to December 31, 2003 shall continue in effect until December 31, 2003.
- c. All fees collected under such franchise agreement or contractual agreement shall be in lieu of fees or taxes which might otherwise be authorized by this ordinance.
- d. A business license tax ordinance, adopted prior to December 31, 1997, which levied a business license tax paid by a telecommunications company higher than that levied under this ordinance, shall remain in effect through December 31, 2003.

Section 5.

As authorized by S. C. Code § 5-7-300, the Agreement with the Municipal Association of South Carolina for collection of current and delinquent license taxes from telecommunications companies pursuant to S. C. Code § 58-9-2200 in the form attached hereto is approved, and the Mayor is authorized to execute it.

All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective on the date of final reading.

All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective on the date of final reading.

First reading: 11/9/99
Final reading: 12/14/99

Final reading: 12/14/99

RESOLUTION IX

Carries out 4-1003

RATES

<u>CLASS</u>	<u>INCOME 0-\$10,000</u>	<u>ALL OVER \$10,000</u> Rate per thousand or fraction thereof
1	\$ 40.00	\$ 1.10
2	40.00	1.15
3	42.00	1.25
4	44.00	1.35
5	46.00	1.45
6	48.00	1.60
7	50.00	1.75
8	See individual business in Class*	

<u>Amount of Gross Income</u>	<u>Percent of Rate for Each Additional \$1,000</u>
250,000 - 500,000	25%
500,000 - 750,000	20%
750,000 - 1,000,000	15%
All over 1,000,000	10%

*CLASS 8 RATES

	<u>INCOME</u>	<u>ALL OVER \$10,000</u> Per \$1,000 or Fraction
15 Contractors, Construction	0-\$10,000	\$50.00
16 ALL TYPES (Bond Required)	\$10,000	1.00

Any person or firm not operating a regular established business duly licensed by the Town of Ridgeway to do business within the Town of Ridgeway will be required to provide proof of a performance bond in the minimum amount of two thousand five hundred (\$2,500) dollars. Proof of bonding will be submitted to the Clerk/Treasurer showing the amount of bond, writer of bond and dates in force with the business license application.

COIN OPERATED MACHINES

"SIC 7993

- A. Music machines, kiddie rides, and amusement machines licensed pursuant to S.C. Code §23-21-2720(A)(1) and (A)(2): \$12.50 per machine.

- B. Video poker and amusement machines licensed pursuant to S.C. Code §12-21-2720(A)(3): 10 % of State license per machine.

INSURANCE COMPANIES

	<u>Premium</u>	<u>Per \$1,000 or Fraction</u>
"636 <u>Title Insurance</u> 2% of Gross Premiums"		
	[Declining rates shall not apply.]	
631-632 Life, Health & Accident 0-\$2,000	\$50.00	
	Over 2,000	2.50
	All Over \$250,000 Declining Rate	
633-635 Fire & Casualty & Auto Minimum	\$50.00	
	0-\$25,000	2%
	25,000-75,000	1-1.5%
	Over 75,000	1%
		of Gross Income

(Declining rate applies over \$250,000)

TELECOMMUNICATION COMPANIES

481

a. Notwithstanding any other provisions of the Business License ordinance, business license taxes for retail telecommunications service as defined in S. C. Code § 58-9-2200, including but not limited to those services described in Standard Industrial Classification (SIC) 481 and North American Industry Classification System (NAICS) 5133, shall pay an annual business license fee based on gross income.

b. Pursuant to S. C. Code § 58-9-2220, the following business license tax schedule shall apply to the gross income From 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 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.

Rate for license taxes due in the years 1999 through 2003:

three tenths of one percent (0.3 %) of gross income for the preceding year-,

Rate for license taxes due in the year 2004 and each year thereafter:

seventy-five hundredths of one percent (0.75 %) of gross income for the preceding year.

ORDINANCE No. 4-1003

AN ORDINANCE AMENDING THE BUSINESS LICENSE ORDINANCE FOR THE TOWN OF RIDGEWAY BY CHANGING THE RATES RESOLUTION IX IN EFFECT FOR THE TOWN SO AS TO LEVY A BUSINESS LICENSE TAX ON TELECOMMUNICATIONS.

WHEREAS, the South Carolina General Assembly has adopted Act No. 112 of 1999 which provides for municipalities to charge business license taxes and fees for the use of public rights of way to telecommunications companies; and

WHEREAS, it is necessary to amend the business license ordinance to conform to State law;

NOW THEREFORE, BE IT ORDAINED by the Mayor and Council of Ridgeway that the Business License Ordinance is amended as follows:

Section 1.

a. Notwithstanding any other provisions of the Business License ordinance, business license taxes for retail telecommunications service as defined in S. C. Code § 58-9-2200, including but not limited to those services described in Standard Industrial Classification (SIC) 481 and North American Industry Classification System (NAICS) 5133, shall pay an annual business license fee based on gross income.

b. Pursuant to S. C. Code § 58-9-2220, the following business license tax schedule shall apply to the gross income From 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 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.

Rate for license taxes due in the years 1999 through 2003:

three tenths of one percent (0.3 %) of gross income for the preceding year,

Rate for license taxes due in the year 2004 and each year thereafter:

seventy-five hundredths of one percent (0.75 %) of gross income for the preceding year.

For a business in operation for less than one year, the amount of business license tax authorized by this section shall be computed on a twelve-month projected income.

Section 2.

a. The rate for business licenses for retail telecommunications service for 1999 shall be 0.3% of 1998 gross income, due on October 1, 1999, and payable by January 31, 2000, without penalty.

b. The telecommunications business license tax shall be due on January 1 in each year, beginning in the year 2000. Declining rates shall not apply. Taxes are payable without penalty by January 31 following the due date. After January 31, the delinquent penalty shall be five percent (5 %) of the tax due for each month, or portion thereof, after the due date until paid.

Section 3.

Exemptions in the business license ordinance for income from business in interstate commerce are hereby repealed. Properly apportioned gross income from inter-state commerce shall be included in the gross income for every business subject to a business license tax.

Section 4.

- a. Nothing in this ordinance shall be interpreted to interfere with continuing obligations of any franchise agreement or contractual agreement in the event that the franchise or contractual agreement should expire after December 31, 2003.
- b. Fees imposed by any franchise or contractual agreement with a telecommunications provider which expires prior to December 31, 2003 shall continue in effect until December 31, 2003.
- c. All fees collected under such franchise agreement or contractual agreement shall be in lieu of fees or taxes which might otherwise be authorized by this ordinance.
- d. A business license tax ordinance, adopted prior to December 31, 1997, which levied a business license tax paid by a telecommunications company higher than that levied under this ordinance, shall remain in effect through December 31, 2003.

Section 5.

As authorized by S. C. Code § 5-7-300, the Agreement with the Municipal Association of South Carolina for collection of current and delinquent license taxes from telecommunications companies pursuant to S. C. Code § 58-9-2200 in the form attached hereto is approved, and the Mayor is authorized to execute it.

Section 6.

All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective on the date of final reading.

First reading: 9-14-99

Final reading: 10-12-99

AGREEMENT

FOR COLLECTION OF BUSINESS LICENSE TAXES FROM TELECOMMUNICATIONS COMPANIES BY THE MUNICIPAL ASSOCIATION OF SOUTH CAROLINA

WHEREAS, the South Carolina General Assembly has adopted Act No. 112 of 1999 which provides for municipalities to charge business license taxes and fees for the use of public rights of way to telecommunications companies; and

WHEREAS, the MUNICIPAL ASSOCIATION OF SOUTH CAROLINA has developed a program for statewide collection of all current and delinquent business license taxes due from establishments providing telecommunications services as defined in S. C. Code § 58-9-2200, including but not limited to those services described in Standard Industrial Classification (SIC) 481 and North American Industry classification System (NAICS) 5133; and

WHEREAS, participating municipalities have adopted rates permitted by S.C. Code §58-9-2220, delinquent penalties, and a uniform due date of January 1, for such business license taxes; and

WHEREAS, municipalities are authorized to contract for assistance for collection of business licenses taxes pursuant to S. C. Code § 5-7-300;

NOW THEREFORE, WITNESSETH

THIS AGREEMENT is made between the MUNICIPAL ASSOCIATION OF SOUTH CAROLINA, (MASC) and the Town of Ridgeway (Municipality) this 12 day of Oct. 1999.

It is agreed between the parties as follows:

1. MASC will make the necessary investigations, develop a database for the Municipality, establish a procedure for determining the amount of business license taxes due, communicate with establishments providing retail telecommunications services as defined in S. C. Code § 58-9-2200, including but not limited to those services described in Standard Industrial Classification (SIC) 481 and North American Industry classification System (NAICS) 5133, that are subject to the business license taxes and collect all current and delinquent taxes due on October 1, 1999, and on January 1 thereafter on an annual basis.

2. MASC will bear all administrative expenses, except legal expenses, incurred in connection with the services rendered. Legal expenses incurred by the program shall be prorated to all participants in direct relationship to the disbursements of the program.

3. MASC will deposit all funds received in an appropriate account for which accurate

records will be maintained. Business license taxes collected for the municipality, less the service charge herein agreed to, will be disbursed to the Municipality on or before March 1 of each calendar year and thereafter as remaining collections permit.

4. MASC is hereby designated as the exclusive agent of the Municipality for assessment and collection of telecommunications business license taxes and penalties utilizing all procedures and actions authorized by ordinance or State law, and such procedures and actions may be invoked in the name of the Municipality without further approval by the Municipality. The Municipality, pursuant to Rule 17 of the S. C. Rules of Civil Procedure and Rule 17 of the Federal Rules of Civil Procedure, specifically acknowledges the standing of MASC to prosecute a civil action for collection in its behalf and hereby ratifies any such action that MASC may commence.

5. MASC will notify all companies providing retail telecommunications services subject to this agreement and of the requirement that all business license taxes be paid directly to MASC.

6. The Municipality acknowledges that payment of all such taxes directly to MASC is an essential element of the collection program, and that no such taxes will be accepted by the Municipality from or with any establishment providing telecommunications services subject to this agreement. All communications and payments received by the Municipality will be sent to MASC.

7. The Municipality will provide MASC with a certified report on the collection of any business license taxes from telecommunications companies for the last three (3) license years prior to this agreement.

8. The Municipality agrees that MASC will retain, as compensation for services rendered, four (4%) percent of all funds collected for the Municipality pursuant to this agreement, together with any interest earned on funds held on deposit prior to disbursement.

9. The Municipality represents that this agreement has been approved by ordinance duly adopted pursuant to S. C. Code § 5-7-300.

10. This agreement is effective through December 31, 2000, and shall continue from year to year thereafter until terminated by either party upon notice in writing given 90 days prior to December 31 of any year.

TOWN OF RIDGEWAY

MUNICIPAL ASSOCIATION OF SOUTH CAROLINA

By:
Howard E. Duvall, Jr., Executive Director

W:\clients.lit 98\98149\AGREEMEN.WPD\990817

ORDINANCE NO. 4-1003

Amending The Business License Ordinance Levying a Business
License Tax on Telecommunications

BE IT ORDAINED by the Mayor and Council of the Town of Ridgeway in Council
duly assembled, that the Business License Ordinance is amended as follows:

SECTION 1.

Notwithstanding any other provisions of the business license ordinance, license taxes for telecommunications as described in Standard Industrial Classification (SIC) 481 and North American Industry Classification System (NAICS) 5133, including voice and data communications; radiotelephone services; cellular telephone services; paging and beeper services; leasing lines; fiber optic cables, microwave or satellite facilities; selling access and reselling use of facilities or methods to others shall pay an annual business license tax of 3% of gross receipts from all communications activities conducted in the municipality and for communications services billed to customers located in the municipality on which a business license tax has not been paid to another municipality. The tax shall be payable on or before December 31 in each year without penalty. Declining rates shall not apply. the penalty for delinquent payments shall be 5% of the tax due each month, or portion thereof, after the due date until paid.

SECTION 2.

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

SECTION 3.

Pursuant to S.C. Code Ann. Sec. 5-7-300, the Agreement with the Municipal Association of South Carolina for collection of current and delinquent license taxes from telecommunications in the form attached hereto is approved, and the Mayor is authorized to execute it.

All ordinances in conflict with this ordinance are hereby repealed.

This ordinance shall be effective on the date of final reading.

ATTEST:

First Reading: 4-14-98

Second Reading: 5-12-98

Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent penalties and costs provided for herein.

SECTION 21 Separability.

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

SECTION 22 Classification Rate Schedules.

The license fee for each Class of business shall be computed in accordance with a rate as adopted by council resolution prior to each new budget year. The License Inspector shall determine the proper class for a business according to the SIC.

SECTION 23 Notwithstanding any other provisions of this Ordinance, license taxes for insurance companies and brokers for non-admitted insurers 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 24 Exemptions in the Business License Ordinance for income from business in interstate commerce are hereby repealed. Gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

SECTION 25 Pursuant to S.C. Code Ann. §5-7-300, the Agreement with the Municipal Association of South Carolina for collection of current and delinquent license taxes from insurance companies and brokers for non-admitted insurers in the form attached hereto is approved, and the Mayor is authorized to execute it.

Done in Council this 12 day of March, 1996

Mayor:

Attested

1st Reading: 2/3/96

Second Reading: 3/12/96

RESOLUTION IX

Carries out 4-1003

RATES

<u>CLASS</u>	<u>INCOME 0-\$10,000</u>	<u>ALL OVER \$10,000</u> Rate per thousand or fraction thereof
1	\$ 40.00	\$ 1.10
2	40.00	1.15
3	42.00	1.25
4	44.00	1.35
5	46.00	1.45
6	48.00	1.60
7	50.00	1.75
8	See individual business in Class*	

<u>Amount of Gross Income</u>	<u>Percent of Rate for Each Additional \$1,000</u>
250,000 - 500,000	25%
500,000 - 750,000	20%
750,000 - 1,000,000	15%
All over 1,000,000	10%

*CLASS 8 RATES

	<u>INCOME</u>	<u>ALL OVER \$10,000</u> Per \$1,000 or Fraction
15 Contractors, Construction	0-\$10,000	\$50.00
16 ALL TYPES (Bond Required)	\$10,000	1.00

Any person or firm not operating a regular established business duly licensed by the Town of Ridgeway to do business within the Town of Ridgeway will be required to provide proof of a performance bond in the minimum amount of two thousand five hundred (\$2,500) dollars. Proof of bonding will be submitted to the Clerk/Treasurer showing the amount of bond, writer of bond and dates in force with the business license application.

INSURANCE COMPANIES

	<u>Premium</u>	<u>Per \$1,000 or Fraction</u>
"636 <u>Title Insurance</u>	2% of Gross Premiums"	

[Declining rates shall not apply.]

631-632 Life, Health & Accident 0-\$2,000

\$50.00

Over 2,000

2.50

All Over \$250,000 Declining Rate

633-635 Fire & Casualty & Auto Minimum

\$50.00

0-\$25,000

2%

25,000-75,000

1-1.5%

Over 75,000

1%

of Gross Income

(Declining rate applies over \$250,000)

AN ORDINANCE TO AMEND RIDGEWAY TOWN ORDINANCE 4-1003
(SECTION 22) SO AS TO AMEND THE CLASSIFICATION SCHEDULE FOR THE
TOWN.

BE IT ORDAINED by the Mayor and Council in a meeting duly assembled:

SECTION 1. Ridgeway Town Ordinance 4-1003(22) is amended to:

"The license fee for each class of business shall be computed in accordance with
attached Exhibit A. The license inspector shall determine the proper class for a business
according to the SIC.

SECTION 2. Exhibit A of Ridgeway Town Ordinance 4-1003 shall be amended as
follows:

EXHIBIT A
RATES

SECTION I. Standard Categories

<u>CLASS</u>	<u>INCOME 0-\$10,000</u>	<u>ALL OVER \$10,000</u> Rate per thousand or fraction thereof
1	\$ 40.00	\$ 1.10
2	40.00	1.15
3	42.00	1.25
4	44.00	1.35
5	46.00	1.45
6	48.00	1.60
7	50.00	1.75

8 See individual business in Class*

<u>Amount of Gross Income</u>	<u>Percent of Rate for Each Additional \$1,000</u>
250,000 - 500,000	25%
500,000 - 750,000	20%
750,000 - 1,000,000	15%
All over 1,000,000	10%

*CLASS 8 RATES

	<u>INCOME</u>	<u>ALL OVER \$10,000</u> Per \$1,000 or Fraction
15 Contractors, Construction	0-\$10,000	\$ 50.00
16 ALL TYPES (Bond Required)	\$10,000	\$ 1.00

Any person or firm not operating a regular established business duly licensed by the Town of Ridgeway to do business within the Town of Ridgeway will be required to provide proof of a performance bond in the minimum amount of two thousand five hundred (\$2,500) dollars. Proof of bonding will be submitted to the Clerk/Treasurer showing the amount of bond, writer of bond and dates in force with the business license application.

Per \$1,000

SECTION II. Insurance Companies

SIC CODE

63 Insurance Companies: On gross premiums collected through offices or agents located in the municipality, whenever the risk is located, or collected on policies written on property or risks located in the municipality, wherever the premiums are collected.

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

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 doing business within the municipality whether or not an office is maintained therein. A premium collected on property or a risk located within the municipality shall be deemed to have been collected within the municipality.

631-632 Life, Health and Accident 2 % of Gross Premiums
[Declining rates shall not apply.]

633-635 Fire and Casualty 2% of Gross Premiums
[Declining rates shall not apply.]

6411

Brokers for Fire and Casualty

Insurers - not-admitted: On gross premiums collected on policies of companies not licensed in South Carolina, the broker shall pay annually, to the Municipal Association of South Carolina with a copy of the report required by the Insurance Commission showing location of the risks insured 2% of Gross Premiums [Premiums for non-admitted business are not included in broker's gross commissions for other business. Declining rates shall not apply.]

SECTION III. Coin Operated Machines

"SIC 7993 - AMUSEMENT MACHINES, COIN-OPERATED

- A. Music machines, kiddie rides, and amusement machines licensed pursuant to S.C. Code §23-21-2720(A)(1) and (A)(2): \$12.50 per machine.
- B. Video poker and amusement machines licensed pursuant to S.C. Code §12-21-2720(A)(3): 10 % of State license per machine.

Done in Council 28 day of September 1995

Mayor:

Attested:

1st Reading 09/12/95

2nd Reading 09/28/95

AN ORDINANCE

AMENDING THE BUSINESS LICENSE ORDINANCE RATES FOR LIFE, HEALTH & ACCIDENT INSURANCE COMPANIES

BE IT ORDAINED by the Mayor and Council of the City/Town of Ridgewood, that the Business License Ordinance is amended by changing the provisions for life, health and accident insurance companies to read as follows:

SIC

631-632 - Life, Health and Accident - 0.75% of Gross Premiums
(Declining rates shall not apply.)

All ordinances in conflict with this ordinance are hereby repealed.

This ordinance shall be effective on the date of the final reading.

First Reading: Oct. 13, 1993

Final Reading: Nov. 09, 1993

✓

**ORDINANCE
AMENDING THE BUSINESS LICENSE ORDINANCE
TO PROVIDE FOR INCREASED LICENSE FEE
ON CERTAIN COIN-OPERATED MACHINES**

WHEREAS, the General Assembly amended S.C. Code §12-21-2720(B), effective July 1, 1993, to authorize municipalities to impose a license fee on machines licensed pursuant to S.C. code §12-21-2720(A)(3) in an amount not to exceed \$150.00 per year, and

WHEREAS, coin operated video poker and other machines with free play features are subject to the \$150.00 per year machine license in addition to the annual business license tax on the owner of the machines and on the owner of the business in which the machines are operated;

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and council of the Town of Ridgeway, South Carolina, this 14th day of September, 1993, that the Rate Schedule for the business License Ordinance, (Section 4-1003 of the Town code), be amended to add a new business classification, "SIC 7993 - Amusement Machines, Coin-operated", to read as follows:

"SIC 7993 - AMUSEMENT MACHINES, COIN-OPERATED

- A. Music machines, kiddie rides, and amusement machines licensed pursuant to S.C. Code §23-21-2720(A)(1) and (A)(2): \$12.50 per machine PLUS 30.25 on gross receipts not exceeding \$5,000 and 1.80 on each additional \$1,000 or fraction thereof.
- B. Video poker and amusement machines licensed pursuant to S.C. Code §12-21-2720(A)(3): \$150.00 per machine PLUS
On first \$2,000 income... \$20.00 PLUS
All over \$2,000 income... \$ 1.50 per \$1,000 or fraction thereof."

This ordinance shall be effective upon adoption.

First Reading August 10, 1993.

Final Reading Sept. 14, 1993.

ATTEST:

H:\JJF\Ordinance

**ORDINANCE
AMENDING THE BUSINESS LICENSE ORDINANCE
TO PROVIDE FOR INCREASED LICENSE FEE
ON CERTAIN COIN-OPERATED MACHINES**

WHEREAS, the General Assembly amended S.C. Code §12-21-2720(B), effective July 1, 1993, to authorize municipalities to impose a license fee on machines licensed pursuant to S.C. code §12-21-2720(A)(3) in an amount not to exceed 10 % of the fee charged by the State, and

WHEREAS, coin operated video poker and other machines with free play features are subject to the States per year machine license in addition to the annual business license tax on the owner of the machines and on the owner of the business in which the machines are operated;

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and council of the Town of Ridgeway, South Carolina, this 14th day of September, 1993, that the Rate Schedule for the business License Ordinance, (Section 4-1003 of the Town code), be amended to add a new business classification, "SIC 7993 - Amusement Machines, Coin-operated", to read as follows:

"SIC 7993 - AMUSEMENT MACHINES, COIN-OPERATED

- A. Music machines, kiddie rides, and amusement machines licensed pursuant to S.C. Code §23-21-2720(A)(1) and (A)(2): \$12.50 per machine PLUS 30.25 on gross receipts not exceeding \$5,000 and 1.80 on each additional \$1,000 or fraction thereof.
- B. Video poker and amusement machines licensed pursuant to S.C. Code §12-21-2720(A)(3): 10 % of State licence per machine PLUS
On first \$2,000 income... \$20.00 PLUS
All over \$2,000 income... \$ 1.50 per \$1,000 or fraction thereof."

This ordinance shall be effective upon adoption.

First Reading Aug. 10, 1993.

Final Reading September 14, 1993.

ATTEST:

RESOLUTION IX

Carries out 4-1003

RATES

<u>CLASS</u>	<u>INCOME 0-\$10,000</u>	<u>ALL OVER \$10,000</u> Rate per thousand or fraction thereof
1	\$ 40.00	\$ 1.10
2	40.00	1.15
3	42.00	1.25
4	44.00	1.35
5	46.00	1.45
6	48.00	1.60
7	50.00	1.75
8	See individual business in Class*	

<u>Amount of Gross Income</u>	<u>Percent of Rate for Each Additional \$1,000</u>
250,000 - 500,000	25%
500,000 - 750,000	20%
750,000 - 1,000,000	15%
All over 1,000,000	10%

*CLASS 8 RATES

	<u>INCOME</u>	<u>ALL OVER \$10,000</u> Per \$1,000 or Fraction
15 Contractors, Construction	0-\$10,000	\$50.00
16 ALL TYPES (Bond Required)	\$10,000	1.00

Any person or firm not operating a regular established business duly licensed by the Town of Ridgeway to do business within the Town of Ridgeway will be required to provide proof of a performance bond in the minimum amount of two thousand five hundred (\$2,500) dollars. Proof of bonding will be submitted to the Clerk/Treasurer showing the amount of bond, writer of bond and dates in force with the business license application.

INSURANCE COMPANIES

	<u>Premium</u>	
631-632 Life, Health & Accident	Gross Premiums	2%
633-635 Fire & Casualty	Gross Premium	2%

6411 - Brokers for Fire & Casualty

Insures - non- admitted: On gross premiums collected on companies not licensed in South Carolina, the broker shall pay annually to the Municipal Association of South Carolina with a copy of the report required by the Insurance Commission showing the location of the risk insured 2% of Gross Premiums [Premiums for non-admitted bussiness are not included in broker's gross commissions for other bussiness. Declining rate shall not apply.]

"SIC 7993 - AMUSEMENT MACHINES, COIN-OPERATED

- A. Music machines, kiddie rides, and amusement machines licensed pursuant to S.C. Code §23-21-2720(A)(1) and (A)(2): \$12.50 per machine PLUS 30.25 on gross receipts not exceeding \$5,000 and 1.80 on each additional \$1,000 or fraction thereof.
- B. Video poker and amusement machines licensed pursuant to S.C. Code §12-21-2720(A)(3): 10 % of State licence per machine PLUS
On first \$2,000 income... \$20.00 PLUS
All over \$2,000 income... \$ 1.50 per \$1,000 or fraction thereof."

AS Amended throught 9/16/93
H:\7\93025.ORD

ORDINANCE

AMENDING THE BUSINESS LICENSE ORDINANCE PROVISIONS FOR INSURANCE COMPANIES BROKERS

BE IT ORDAINED by the Mayor and Council of the Town of Ridgeway, the Business License Ordinance is amended by changing the provisions for insurance companies and brokers to read as follows:

SECTION 1.

SIC CODE

63

- Insurance Companies: On gross premiums collected through offices or agents located in the municipality, whenever the risk is located, or collected on policies written on property or risks located in the municipality, wherever the premiums are collected.

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

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 doing business within the municipality whether or not an office is maintained therein. a premium collected on property or a risk located within the municipality shall be deemed to have been collected within the municipality.

- 631-632 - Life, Health and Accident 2% of Gross Premiums
[Declining rates shall not apply.]
- 633-635 - Fire and Casualty2% of Gross Premiums
[Declining rates shall not apply.]
- 6411 - Brokers for Fire & Casualty
Insurers - non-admitted: On gross premiums collected on policies of companies not licensed in South Carolina, the broker shall pay annually, to the Municipal Association of south Carolina with a copy of the report required by the Insurance Commission showing location of the risks insured.....2% of Gross Premiums
[Premiums for non-admitted business are not included in broker's gross commissions for other business.
Declining rates shall not apply.]

4-1003

An Ordinance For the Payment of a License or Privilege Tax
To Be Paid by any Person, Firm or Corporation
Doing Business in the Town of Ridgeway, South Carolina
And to Provide a Penalty for Persons
Doing Business Without a License

Submitted to the Town Council of Ridgeway, South Carolina

Thursday, August 19, 1982

An Ordinance For the Payment of a License or Privilege Tax to Be Paid by any Person, Firm or Corporation Doing Business in the Town of Ridgeway, and to Provide a Penalty for Persons Doing Business Without a License.

Be It Ordained by the Town Council of the Town of Ridgeway:

SECTION 1: That no person, firm or corporation shall engage in any trade, business, occupation, profession or vocation, as mentioned and set forth in the Business Classification Index hereinafter referred to, within the limits of the Town of Ridgeway, without having first secured from the Town a license to do so, for which there shall be paid in advance to the Town Clerk-Treasurer a special license tax, the amount of which shall be determined by the Council of the Town of Ridgeway and set forth opposite or under the appropriate rate classification schedule hereinafter mentioned and referred to in this Ordinance.

SECTION 2: Definitions.

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

(a) "Business" means a calling, occupation, profession or activity engaged in with the object of gain, benefit or advantage, either directly or indirectly. A charitable organization shall be deemed a business unless the entire proceeds of its operation are devoted to charitable purposes.

(b) "Town" means the Town of Ridgeway.

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

(d) "Gross Income" means the total revenue of a business, received or accrued, for one calendar year collected or to be collected by a business within the Town, excepting therefrom income from interstate commerce and from business done wholly outside the Town on which a license tax is paid to some other municipality or a county and fully reported to the Town. The gross income for business license purposes shall conform to the gross income reported to the South Carolina State Tax Commission or the South Carolina Insurance Commission. In the case of brokers or agents, gross income shall mean gross commissions retained.

(e) "License Inspector" means the Town Clerk-Treasurer or any duly appointed Town employee.

(f) "Person" means any individual, firm, partnership, cooperative non-profit membership, corporation, joint venture, association, estate, trust, business trust, receiver, syndicate, holding company, or other group or combination acting as a unit, in the singular or plural, and the agent or employee having charge or control of a business in the absence of the principals.

(g) For the purposes of this Ordinance, any person, firm, or corporation, which does not list property for taxation in the Town of Ridgeway shall be deemed an itinerant or nonresident of the Town of Ridgeway and shall be subject to the license herein provided for such itinerants and nonresidents, excepting trade personnel or firms who are customers of the water or sewage distribution system of the Town of Ridgeway.

SECTION 3: Purpose and Duration.

The business license levied by this Ordinance is for the purpose of providing such regulation as may be required by the businesses subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. Each license shall be issued for one year and shall expire on July 1, excepting that in the first year of passage, the license fee shall be charged from the effective date of this ordinance until July 1 of the following year and the fee therefore prorated. The provisions of this Ordinance and the rates herein shall remain in effect from year to year as amended by Town Council.

SECTION 4: License Fee.

The required license fee shall be paid for each business subject hereto according to the applicable rate classification on or before the 30th day of June in each year. A separate license shall be required for each place of business and for each classification of business conducted at one place. If gross income cannot be separated for classifications at one location, the license fee shall be computed on the combined gross income for the classification requiring the highest rate. A license fee based on gross income shall be computed on the gross income for the preceding calendar or fiscal year, and on a twelve month projected income based on the monthly average for a business in operation for less than one year. The fee for a new business shall be computed on the estimated probable gross income stated in the license application for the balance of the calendar year on a prorated basis. A new business license, computed as outlined above, shall be recomputed during the month of August in the year following such estimate and the tax shall be computed on the actual business done during that period. Should there have been an overpayment based upon an estimated tax, said overpayment shall be returned to the applicant. Should there have been an underpayment, said applicant shall be required to pay the additional amount computed based on actual gross income.

SECTION 5: Registration Required.

The owner, agent or legal representative of every business subject to this ordinance, whether listed in the classification index or not, shall register the business and make application for a business license on or before July 1 of each year, except that a new business shall be required to have a business license prior to operation within the Town. Application shall be on a form provided by the License Inspector which shall contain the Social Security Number and/or the Federal Employer's Identification Number, the business name as reported on the South Carolina income tax return, and all information about the applicant and the business deemed necessary to carry out the purposes of this Ordinance by the License Inspector. The applicant shall certify under oath that the information given in the application is true, that the gross income is accurately reported, or estimated for a new business, without any unauthorized deductions, and that all assessments and personal property taxes due and payable to the Town have been paid. Insurance agents and brokers shall report the name of each insurance company for which policy was issued and the total premiums collected for each company for each type of insurance coverage on a form approved by

the license inspector. Insurance agents employed by more than one company shall be licensed as brokers.

SECTION 6: Deductions and Exemptions.

No deductions from gross income shall be made except income from interstate commerce only, income from business done wholly outside the Town on which a license tax is paid to some other municipality or a county, or income which cannot be taxed pursuant to State law. The applicant shall have the burden to establish the right to a deduction by satisfactory records and proof. No person shall be exempt from the requirements of this Ordinance by reason of the lack of an established place of business within the city, unless exempted by State or Federal law. No person shall be exempt from this Ordinance by reason of the payment of any other tax, unless exempted by State law, and no person shall be relieved of the liability for the payment of any other tax by reason of the application of this Ordinance.

SECTION 7: False Application Unlawful.

It shall be unlawful for any person subject to the provisions of this ordinance to make a false application for a business license, or to give or file, or direct the giving or filing, of any false information with respect to the license or fee required by this Ordinance.

SECTION 8: Display and Transfer.

All persons shall display the license issued to them on the original form provided by the License Inspector in a conspicuous place in the business establishment at the address shown on the license. A transient or non-resident shall carry the license upon his person or in a vehicle used in the business readily available for inspection by any authorized agent of the Town. A change of address must be reported to the License Inspector within ten (10) days after removal of the business to a new location and the license will be valid at the new address upon written notification of the License Inspector and compliance with zoning and building codes. Failure to obtain the approval of the License Inspector for a change of address shall invalidate the license and subject the licensee to prosecution for doing business without a license. A business license shall not be transferable and a transfer of ownership shall be considered a termination of the old business and the establishment of a new business license, based on old business income, will be required.

SECTION 9: Administration of Ordinance.

The License Inspector shall administer the provisions of this ordinance, collect license fees, issue licenses, make or initiate investigations and audits to insure compliance, initiate denial or revocation procedures, report violations to the police department and assist in prosecution of violators; produce forms, make recommendations relating to the administration of this ordinance, and perform such other duties as may be assigned by the Mayor or Town Council.

SECTION 10: Inspection and Audits.

For the purpose of enforcing the provisions of this ordinance, the License Inspector or other authorized agent of the Town is empowered to enter upon

the premises of any person subject to this ordinance to make inspections, examine and audit books and records, and it shall be unlawful for any such person to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that false information has been filed by the licensee, the costs of the audit shall be added to the correct license fee and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of license fee shall constitute a separate offense. The License Inspector shall make systematic inspections of all businesses within the Town to insure compliance with the ordinance. Records of inspections and audits shall not be deemed public records; the License Inspector shall not release the reported gross income of any person by name without permission of the licensee, provided that statistics compiled by classifications may be made public.

SECTION 11: Assessments.

When any person shall have failed to obtain a business license or to furnish the information required by this Ordinance or the License Inspector, the License Inspector 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 he may deem appropriate to assess a license tax and penalties as provided herein. A notice of assessment shall be served by certified mail and an application for adjustment of the assessment may be made to the License Inspector within five (5) days after the notice is mailed or the assessment will become final. The License Inspector shall establish by regulation the procedure for hearing an application for adjustment of assessment and issuing a notice of final assessment. A final assessment may be appealed to Town Council only by payment in full of the assessment under protest within five (5) days and the filing of written Notice of Appeal within ten (10) days after payment, pursuant to the provisions of this Ordinance relating to appeals to Town Council.

SECTION 12: Delinquent License Fees.

For non-payment of all or any part of the correct license fee, the License Inspector shall levy and collect a late penalty of five (5%) percent of the unpaid fee for each month or portion thereof after the due date until paid. If any license fee shall remain unpaid for sixty (60) days after its due date, the License Inspector may issue an execution which shall constitute a lien upon the property of the licensee for the tax, penalties and costs of collection, and he shall proceed to collect in the same manner as prescribed by law for the collection of other taxes.

SECTION 13: Notices.

The License Inspector may, but shall not be required to, mail written notices that license fees are due, but if notices are not mailed there shall be published a notice of the due date in a newspaper of general circulation within the City three (3) times prior to the due date in each year.

SECTION 14: Denial of License.

The License Inspector shall deny a license to an applicant when the application is incomplete, contains a misrepresentation, false or misleading state-

ment, evasion or suppression of a material fact, or when the activity for which a license is sought is unlawful or constitutes a public nuisance. A decision of the License Inspector shall be subject to appeal to Town Council as herein provided. Denial shall be written with reasons stated.

SECTION 15: Suspension or Revocation of License.

When the License Inspector determines that:

(a) A license has been mistakenly or improperly issued or issued contrary to law; or

(b) A licensee has breached any condition upon which his license was issued or has failed to comply with the provisions of this Ordinance; or

(c) A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, evasion or suppression of a material fact in the license application; or

(d) A licensee has been convicted of an offense under a law or ordinance regulating business, a crime involving moral turpitude, or an unlawful sale of merchandise or prohibited goods; or

(e) A licensee has engaged in an unlawful activity or nuisance related to the business;

the License Inspector shall give written notice to the licensee or the person in control of the business within the Town by personal service or registered mail that the license is suspended pending a hearing before Town Council for the purpose of determining whether the license should be revoked. The notice shall state the time and place at which the hearing is to be held, which shall be at a regular or special Council meeting within thirty (30) days from the date of service of the notice. The notice shall contain a brief statement of the reasons for suspension and proposed revocation and a copy of the applicable provisions of this Ordinance.

SECTION 16: No lunch room, restaurant, cafe, coffee shop, hotel serving food, or other establishments including portable or temporary establishments or vehicles from which food products are dispensed except those which are enclosed and from which ice cream in packaged and prepackaged containers is sold and those from which fresh vegetables and uncooked produce are dispensed, shall be hereinafter licensed to do business by said Town until same has been inspected and approved and certified by the South Carolina Health Department or County Health Department. Proof of such inspection and certification and approval by the Health Department shall be presented to the Town Council by every person applying for a license to operate any lunch room, restaurant, cafe, coffee shop, hotel serving food or other establishments, including portable or temporary establishments or vehicles from which food products are dispensed, along with applications for Town license. In the event that any cafe, restaurant, lunch room, coffee shop, hotel serving food or other establishment, including portable or temporary establishments or vehicles from which food products are dispensed, is duly licensed by the Town and thereafter approval or certification to operate is revoked or withdrawn by the State or County Health Department, the owner or operator of such business shall cease to operate and the Town license issued by the Town shall be revoked or suspended until such time as said business meets

the requirements of the Health Department and is again duly approved or certified and license has been duly restored by action of the Council. Violations of this provision shall be punished as hereinafter provided.

SECTION 17: No person shall sell, either directly or in connection with the sale or display of any other article, within the Town of Ridgeway, any drug or drug products or medicine for either internal or external use, except within a regular licensed place of business or establishment within the Town or in connection with operation of regular licensed trade or selling route where such products sold are manufactured by known and recognized person, firm or corporation, and no license shall be issued for such sale except as herein specified and set forth.

SECTION 18: Venders/Peddlers of goods, wares, merchandise (other than produce) selling from automobiles, vans, trucks or any temporary facility and whose business is not part of an established licensed business will be required to have a peddler's license. The conducting of this type business must be done outside of the area bordered by Highway 21 or any lots bordering on said highway.

Venders of produce (fruits and vegetables), selling from automobiles, vans, trucks or any temporary facility and whose business is not part of an established licensed business may conduct their business outside the area bordered by Highway 21 or lots bordering thereupon. Venders of produce grown within the town limits of Ridgeway are not required to have a license; however, for any produce grown outside of the town limits of the Town of Ridgeway, the vender shall be required to have a produce license. This Ordinance shall not be construed to prevent any person who is a resident of the Town of Ridgeway from selling goods or wares of any description whatsoever from one time "garage sales" or other forms of activities designed to sell personal goods or items, which were not purchased for resale.

SECTION 19: Appeals to Town Council.

(a) Any person aggrieved by a final assessment or a denial of a business license by the License Inspector may appeal the decision to Town Council by written request stating the reasons therefor filed with the License Inspector or Town Clerk within ten (10) days after the payment of the assessment under protest or notice of denial is received.

(b) An appeal or a hearing on revocation shall be held by Town Council within thirty (30) days after receipt of a request for appeal or service of notice of suspension at a regular or special meeting of which the applicant or licensee has been given written notice. At such hearing all parties shall have the right to be represented by counsel, to present testimony and evidence and to cross-examine witnesses. The proceedings shall be recorded and transcribed at the expense of the party so requesting. The rules of evidence and procedure prescribed by Town Council shall govern the hearing. Town Council shall, by majority vote of members present, render a written decision based on findings of fact and the application of the standards herein which shall be served upon all par-

ties or their representatives and shall be final unless appealed to a court of competent jurisdiction within ten (10) days after service.

(c) No person shall be subject to prosecution for doing business without a license until the expiration of ten (10) days after notice or denial or revocation which is not appealed or until after final judgment of court upholding denial or revocation.

SECTION 20: Violations.

Any person violating any provision of this Ordinance shall be deemed guilty of an offense and shall be subject to a fine of up to \$200.00 or imprisonment for not more than thirty (30) days upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent penalties and costs provided for herein.

SECTION 21: Separability.

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

SECTION 22: Classification Rate Schedules.

The license fee for each Class of business shall be computed in accordance with the following rates. The License Inspector shall determine the proper class for a business according to the SIC.

ORDINANCE

TOWN OF RIDGEWAY, SOUTH CAROLINA

ORDINANCE NUMBER: 4-1004

AN ORDINANCE AMENDING SECTION 2 ORDINANCE NUMBER 4-1004, AN ORDINANCE TO PROVIDE FOR TAXATION OF REAL AND PERSONAL PROPERTY SO AS TO CONFORM TO STATE EQUALIZATION AND REASSESSEMENT LAWS

BE IT ORDAINED by the Mayor and Council in meeting duly assembled.

WHEREAS, Fairfield County has conducted a reassessment of property values pursuant to §12-43-217 of the South Carolina Code of Laws; and

WHEREAS, State Law § 6-1-320 of the South Carolina Code requires the Town to adjust the millage it uses to calculate the value upon which property will be taxed when the existing millage charge will generate more tax on the same property then collected in the proceeding year; and

WHEREAS, the Fairfield County Auditor has found that the charging of 74 mills will collect for the Town more revenue than is permitted by § 6-1-320 of the South Carolina Code of Laws; and

NOW THEREFORE BE IT ORDAINED that:

SECTION 1. Council hereby strikes Section 2 of Ordinance 4-1004, as last amended and inserts therefore the following:

SECTION 2. The Town Taxes for each year shall be due and payable when Fairfield County taxes are due and payable. The millage rate to be used in calculating town taxes is 57 mills, which shall remain unchanged unless hereafter modified by duly adopted ordinance.

DONE in Council this 20th day of November 2001.

MAYOR

TOWN CLERK

1st Reading: 11-13-01

2nd Reading: 11-20-01

AN ORDINANCE TO PROVIDE FOR THE TAXATION OF REAL AND PERSONAL PROPERTY WITHIN THE TOWN OF RIDGEWAY AND FOR THE COLLECTION THEREOF

SECTION I The Town Council shall impose by ordinance an annual tax in such amount as it may deem necessary for corporate purposes upon the assessed value of all real estate lying within the corporate limits of the Town and all personal property within the Town. Such tax shall be levied by the town Council on all said property, real and personal, situate within the corporate limits on January 1 of each year as assessed for taxation for state and county purposes, adopting as a basis for such assessment the return and assessment for the current year in the Office of the Fairfield County Auditor and Fairfield county Treasurer for the purpose of levying state and county taxes for such current year. The Town Council shall also fix penalties for the nonpayment of said taxes when due.

SECTION II The town taxes for each year shall be due and payable at such time as shall be fixed by the Town Council by ordinance or resolution.

SECTION III All town taxes for any year not paid in full on or before the last day they are due in such year shall be collected by execution in the following manner: as soon after the final due date in each year as may be practicable, the Town Clerk shall issue, in the name of the Town Council, an execution in duplicate against each defaulting taxpayer appearing upon the books of the Town, signed by the Town Clerk in his or her official capacity and having the seal of the Town thereunto attached and directed to such person as the Town Council may designate as delinquent tax collector, requiring and commanding such officer to levy upon and sell so much of the defaulting taxpayer's estate, real or personal, or both, as may be sufficient to satisfy the unpaid taxes of such defaulter.

SECTION IV The execution issued pursuant to the foregoing Section shall run in these or similar words:

4-1005

STATE OF SOUTH CAROLINA)
COUNTY OF FAIRFIELD)
TOWN OF RIDGEWAY)

O R D I N A N C E

PURCHASING ORDINANCE

An Ordinance creating the position of Purchasing Agent and establishing Purchasing Procedures for the Town of Ridgeway.

Be it ordained by the Council of the Town of Ridgeway:

SECTION 1

Purchasing Agent, Specified Duties: The Mayor, or officer of the Town designated by the Mayor shall be the purchasing agent for the Town. He/she shall be responsible for:

- (a) The purchase of supplies, materials and equipment and contractual services required by an office, department or agency of the Town government.
- (b) The storage and distribution of all supplies, materials and equipment required by any office, department or agency of the Town government.
- (c) Establishing written specifications, whenever practicable, for supplies, materials and equipment required by an office, department or agency of the Town government. Such specifications shall be definite and certain and shall permit of competition.
- (d) Maintaining, whenever practicable, a perpetual inventory record of all materials, supplies or equipment stored in store-rooms or warehouses.
- (e) Soliciting and maintaining an up-to-date list of qualified suppliers who have requested their names to be added to "bidders' list." The purchasing agent shall have authority to remove temporarily the names of vendors who have defaulted on their quotations, attempted to defraud the city or who have failed to meet established specifications or delivery dates.

(f) Obtaining as full and open competition as possible on all purchases, contracts and sales.

SECTION 2

Formal Contract Procedures: All supplies and contractual services, except as otherwise provided herein, when the estimated cost thereof shall exceed \$5,000, shall be purchased by formal, written contract from the lowest responsible bidder, after due notice in writing proposals. No contract or purchase shall be subdivided to avoid the requirements of this section. All sales of personal property which has become obsolete or unusable, when the estimated value shall exceed \$5,000, shall be sold by formal written contract or at a public auction to the highest responsible bidder, after due notice inviting proposals and bidders.

SECTION 2.1

Competitive Bidding - Required Exception: Before any purchases or contracts for supplies, materials, equipment or services exceeding \$500 are made, the purchasing agent shall give ample opportunity for competitive bidding or request for proposals (RFPs). For purchases or contracts not exceeding \$1,000, oral bids may be accepted. All other bids shall be in writing. Competitive bidding shall be encouraged for all contracts, purchases or sales. However, in the event of an emergency affecting the public welfare, health or safety, the provisions of this section shall not apply. A full report of the circumstances of an emergency purchase shall be filed by the purchasing agent with the Town Council and shall be entered in the minutes of the Council.

SECTION 2.2

Award to Lowest Bidder - Advertising, When Required: All contracts for Town improvements, materials, equipment, or services costing more than \$5,000, shall be awarded to the lowest responsible bidder after publication in a newspaper of general circulation in the Town at least five (5) before the last day set for receipt of proposals; provided, however, that in case of professional services, this section shall not apply. The newspaper notice required herein shall include a general description of the articles or services to be purchased, shall state where bid blanks and specifications may be secured and the time and place for opening bids or RFPs.

SECTION 2.3

Bid Deposits: When deemed necessary by the purchasing agent, bid deposits shall be prescribed in the public notices inviting bids. Upon entering into a contract, bidders shall be entitled to return of the deposit where the purchasing agent has required such. A successful bidder shall forfeit any bid deposit required by the purchasing agent upon failure on his part to enter into a contract within ten (10) after the ward; provided, however, that the Town, in its uncontrolled discretion, may waive this forfeiture.

SECTION 2.4

Sealed Bid Procedures: Procedure for sealed bids shall be as follows:

(A) Sealing. Bids shall be submitted to the purchasing agent securely sealed in an envelope, and shall be identified on the envelope in accordance with bid instructions.

(B) Opening. Bids shall be opened in public at the time and place stated in the public notices.

(C) Tabulation. A tabulation of all bids received shall be available for public inspection.

(D) Rejection of Bids. The purchasing agent shall have the authority to reject all bids, parts of all bids, or all bids for any one or more suppliers or contractual services included in the proposed contract, when the public interest will be served thereby.

(E) Bidders in Default to Town. The purchasing agent shall not accept the bid of a vendor or contractor who is delinquent in the payment of taxes, license or other monies due the Town.

(F) Aware of Contract.

(1) Authority of Agent: The purchasing agent shall have the authority to award contracts within the purview of this article; provided, however, that contracts in excess of one thousand dollars (\$1000) shall not be awarded without prior approval of Town Council.

(2) Lowest Responsible Bidder: Contracts shall be awarded to the lowest responsible bidder. In determining "lowest responsible bidder," in addition to price, the purchasing agent shall consider:

- (a) The ability, capacity and skill of the bidder to perform the contract or provide the service required;
- (b) Whether the bidder can perform the contract or provide the service promptly, or within the time specified, without delay or interference;
- (c) The character, integrity, reputation, judgement, experience and efficiency of the bidder;
- (d) The quality of performance of previous contracts or services;
- (e) The previous and existing compliance by the bidder with laws and ordinances relating to the contract or services;
- (f) The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the service;

- (g) The quality, availability and adaptability of the supplies or contractual services to the particular use required;
- (h) The ability of the bidder to provide future maintenance and service for the use of the subject of the contract;
- (i) The number and scope of conditions attached to the bid.

(G) Award to Other than Low Bidder. When the award is not given to the lowest bidder, a full and complete statement of the reasons for placing the order elsewhere shall be prepared by the purchasing agent and filed with the papers relating to the transaction and held for a period of no less than 12 months.

(H) Tie Bids.

1. Local Vendors: If all bids received are for the same total amount or unit price, quality and service being equal, the contract shall be awarded to the local bidder. If two or more of such bids are submitted by local bidders, the purchasing agent shall award the contract to one of the local tie bidders by drawing lots in public. If local bidders are not involved in the tie bids, the purchasing agent shall award the contract to one of the outside tie bidders by drawing lots in public. The purchasing agent, local bidders, and vendors should bear in mind, however, that to award a contract to a local vendor where he is not the lowest responsible bidder, or where price, quality and service are not equal, is to give preference to one minute segment of the citizenry against the best interests of the community as a whole.

(I) Performance Bonds. The purchasing agent shall have the authority to require a performance bond, before entering into a contract, in such form and amount and he/she shall find reasonably necessary to protect the best interest of the Town.

(J) Payment Bond/Labor and Material Bond. The purchasing agent may require a payment bond and a labor and material bond before entering into a contract, in such form and amount as he/she shall deem necessary to protect the best interests of the Town.

SECTION 2.5

Requests for Proposals: A request for proposals shall be treated as a competitive sealed bid and selection shall be as prescribed in Section 2.4.

SECTION 2.6

Materials Testing: The purchasing agent shall have the authority to require chemical and physical tests of samples submitted with bids and samples of deliveries which are necessary to determine their quality and conformance with the specifications. In the performance of such tests, the purchasing agent shall have the authority to make use of laboratory facilities of any agency of the Town government or any outside laboratory.

SECTION 3

Financial Interest of Town Officials and Employees Prohibited: No member of the Town Council or any officer or employee of the Town shall have a financial interest in any contract or in the sale to the Town or to a contractor supplying the Town of any land or rights or interests in any land, material, supplies or services; except who a majority of the Town Council determines such exception in the best interest of the Town, provided that no councilman whose interest is involved shall vote on the question. Any willful violation of this section shall constitute malfeasance in office, and any officer or employee of the Town found guilty thereof shall thereby forfeit his/her office or position. Any violation of this section with the knowledge express or implied of the person or corporation contracting with the Town shall render the contract voidable by the Mayor or the Town Council.

SECTION 4

Records of Open Market Orders and Bids: The purchasing agent shall keep a record of all open market orders and the bids submitted in competition thereon, and such records shall also be open to public inspection.

SECTION 5

Stock Reports: All offices, departments or agencies of the Town government shall submit to the purchasing agent, at such times and in such form as he/she shall prescribe, reports showing stocks of all supplies which are no longer used which have become obsolete, worn-out or scrapped.

SECTION 6

Surplus Stock: The purchasing agent shall have the authority to transfer surplus stock to other offices, departments or agencies of the town government.

SECTION 7

Supplies Unsuitable for Public Use, Sale or Exchange: The purchasing agent shall have the authority to sell all supplies which have become unsuitable for public use, or to exchange the same for, or trade-in the same on, new supplies. Such sales shall be made to the highest bidder, and in conformance with Section 2. All monies received from such sale shall be paid into the appropriate fund of the Town.

SECTION 8

Gifts and Rebates: The purchasing agent and every officer and employee of the Town are expressly prohibited from accepting, directly or indirectly, from any person, company, firm or corporation to which any purchase order or contract is or might be awarded, any rebate, gift, money, or anything of value whatsoever, except where given for the use and benefit of the Town.

SECTION 9

Cooperative Purchasing: The purchasing agent shall have the authority to join with other units of government in cooperative purchasing plans when the best interest of the town would be served thereby; provided that the purchasing agent of the town is given the authority to make purchases of supplies and equipment through the property division of the State Budget and Control Board, without the formality of publication and receiving competitive bids.

FIRST READING: March 12, 1991

SECOND READING: June 11, 1991

ADOPTED: June 11, 1991

ORDINANCE

TOWN OF RIDGEWAY, SOUTH CAROLINA

ORDINANCE NUMBER: 4-1006

AN ORDINANCE EXTENDING FOR A PERIOD NOT TO EXCEED 60 DAYS THE OPERATIONS OF THE OFFICE OF THE MAYOR AND ALL AGENCIES AND DEPARTMENTS OF THE TOWN OF RIDGEWAY EXISTING ON JUNE 31,1999; SETTING THE BUDGET FOR THE OFFICE OF THE MAYOR AND ALL AGENCIES AND DEPARTMENTS AUTHORIZED TO CONTINUE , AND TO DESIGNATE SALARIES FOR PERSONNEL.

WHEREAS, the authorizations for Town Officers and Employees to operate municipal facilities expire at midnight June 30, 1999 with the 1998/99 budget; and

WHEREAS, the newspaper notification requirements found in the Code of Laws for South Carolina Code 1976 Section 6-1-80 will delay Council's adoption of a new budget beyond the end of the fiscal year; and

WHEREAS, Council finds that disruptions of governmental services like police, water, sewer, animal control, building permits even for minimal periods endangers the health, safety, and property of the citizens of Ridgeway; and

WHEREAS, Council has been authorized under Code of Laws 1976 Section 5-7- 250 to address threats to health and safety through adoptions of emergency ordinances provide such ordinances do not impose taxes, grant franchises, or set service rate;

NOW THEREFORE BE IT RESOLVED in meeting duly assembled:

1. That the Office of the Mayor and all other Agencies and Departments of the Town of Ridgeway are herein authorized to continue operation under this emergency ordinance from July 1,1999 until 12 p.m. midnight August 31,1999 or until a new budget for 1999/2000 is adopted by the Town, whichever comes first.
2. That the budget for each agency and department operating under this continuing authorization shall be two/twelfths (2/12) of the sum appropriated under the 1998/99 budget for that office, agency, or department.

3. That the wages for all personnel so long as they work pursuant to the authorization of this ordinance shall be at the same rate and scale as contained within the 1998/99 budget.
4. The Mayor and Town Clerk are herein authorized to the limits specified herein to spend revenues of the Town from what ever source derived to see that the offices of the town remain open and to sign checks and make deposits necessary for that purpose.

DONE in Council this 28th day of June, 1999.

MAYOR:

TOWN CLERK:

1st Reading: 6-28-99

(Emergency Ordinance requires one reading 5-7-250 S.C. Code 1976)

STATE OF SOUTH CAROLINA)
)
TOWN OF RIDGEWAY)

By _____, City Clerk of the Town of Ridgeway.

TO THE DELINQUENT TAX COLLECTOR OF THE TOWN OF RIDGEWAY:

WHEREAS, _____ has been duly assessed the sum of \$ _____ for Ridgeway Town taxes for the year 19____, for the purpose of defraying municipal operating costs which he _____ he has neglected to pay;

These are therefore in the name of said Town strictly to charge and command you to levy by distress and sale of the personal property, and if this be insufficient, then of the land of the said defaulting taxpayer, said sum together with the charges and penalties as shown by this statement on the reverse side hereof and for so doing this shall be your sufficient warrant.

GIVEN UNDER my Hand and Seal
of the Town, of Ridgeway, S.C.,
this _____ day of _____, 19____.

(LS)
TOWN CLERK

SECTION V For every tax execution issued the Town Clerk shall charge such defaulter One and 00/100 (\$1.00) Dollar and the delinquent tax collector shall charge every defaulter the following fees: Serving warrant - \$1.00; Advertising sale, the actual cost thereof; for making sale and executing deed of conveyance of real estate and putting purchaser in possession - \$3.00, plus any Court costs and attorney's fees attendant to a judicial ejectment of the defaulting taxpayer; and, for making sale and executing bill of sale to personal property - \$1.00. The delinquent tax collector shall not demand or collect any greater sums therefore than are hereby allowed. No fees shall be allowed form nulla bona returns.

SECTION VI Under and by virtue of said tax execution, the delinquent tax collector shall:

1. Seize and take exclusive possession of so much of the defaulting taxpayer's estate, real, persona, or both, as may be necessary to raise the sums of money named therein and such charges thereon;

2. After advertisement of the same once a week for three (3) successive weeks in a newspaper published weekly in Fairfield County, South Carolina, sell the

property so seized before the Town Hall door in the Town of Ridgeway at 11:00 a.m. on the first Monday following the last publication thereof, or as soon thereafter as may be practical if more than one sale is to be held, for cash;

3. Give to the purchaser upon his complying with the terms of sale a receipt for the purchase money and annex such receipt to a duplicate warrant of execution with the endorsement thereon of his action thereunder. In the case of personal property, such receipt shall be accompanied by a bill of sale;

4. After deducting from the proceeds of sale and costs and expenses of sale, pay over to the town Treasurer the taxes, charges and penalties due and incurred by the defaulting taxpayer;

5. Upon written notice given or information ascertained from the records of any mortgage or other lien on the premises sold for taxes, hold the excess, if any, until authorized or directed by proper judicial authority as to the mode of disposition thereof or until he shall receive the written consent of the defaulting taxpayer that the excess be paid over to a mortgagee or lien creditor, according to priority if more than one, when he shall comply with such authorization or direction of proper judicial authority or with the terms of such written consent. Provided, the delinquent tax collector shall not make title to real estate so sold unto the purchaser until the expiration of twelve (12) months from the date of sale and then only if the property sold be not redeemed as hereinafter provided. There shall be no redemption of personal property sold.

The owner or mortgagee of real property so sold, may, within twelve (12) months from the date of such sale, redeem any real estate so sold by paying such taxes, with penalties, costs and expenses of such sale, redeem any real estate so sold by paying such taxes, with penalties, costs and expenses of such sale, together with interest thereon from the date of such sale at the rate of eight and three-quarters (8 3/4%) percent per annum.

SECTION VII

All taxes levied upon any real or personal property in the town of ridgeway, together with the penalty, when the same shall have become due, and also the costs and expenses of the execution and sale, shall constitute, until paid in full, a lien upon the property which the taxes levied, paramount to all other liens except for that for state and county

taxes.

SECTION VIII Nothing herein contained shall prevent the delinquent tax collector from commencing an action in the courts of this State to collect delinquent taxes and penalties if he be so directed by the Town Council.

SECTION IX The person occupying the position of Chief of Police of the Town of Ridgeway is hereby designated as delinquent tax collector.

Done in Council this ____ day of _____, ____.

Mayor: _____

Attested: _____
Clerk

1st Reading:

Second Reading:

ORDINANCE 4-1005

PURCHASING ORDINANCE

An Ordinance creating the position of Purchasing Agent and establishing Purchasing Procedures for The Town of Ridgeway.

Be it ordained by the Council of the Town of Ridgeway:

SECTION 1

Purchasing Agent, Specified Duties: The Mayor, or officer of the Town designated by the Mayor shall be the purchasing agent for the Town of Ridgeway. He/she shall be responsible for:

- (a) The purchase of supplies, materials and equipment and contractual services required by an office, department or agency of the Town government.**
- (b) The storage and distribution of all supplies, materials and equipment required by any office, department or agency of the Town government.**
- (c) Establishing written specifications, whenever practicable, for supplies, materials and equipment required by an office, department or agency of the Town government. Such specifications shall be definite and certain and shall permit of competition.**
- (d) Maintaining, whenever practicable, a perpetual inventory record of all materials, supplies or equipment stored in storerooms or warehouses.**
- (e) Soliciting and maintaining an up-to-date list of qualified suppliers who have requested their names to be added to "bidders' lists." The purchasing agent shall have authority to remove temporarily the names of vendors who have defaulted on their quotations, attempted to defraud the town or who have failed to meet established specifications or delivery dates.**

(f) Obtaining as full and open competition as possible on all purchases, contracts and sales.

SECTION 2

Formal Contract Procedures: All supplies and contractual services, except as otherwise provided herein, when the estimated cost thereof shall exceed \$5,000, shall be purchased by formal, written contract from the lowest responsible bidder, after due notice in writing of proposals. No contract or purchase shall be subdivided to avoid the requirements of this section. All sales of personal property which has become obsolete or unusable, when the estimated value shall exceed \$5,000, shall be sold by formal written contract or at a public auction to the highest responsible bidder, after due notice inviting proposals and bidders.

SECTION 2.1

Competitive Bidding - Required Exception: Before any purchases or contracts for supplies, materials, equipment or services exceeding \$500 are made, the purchasing agent shall give ample opportunity for competitive bidding or request for proposals (RFPs). For purchases or contracts not exceeding \$1,000, oral bids may be accepted. All other bids shall be in writing. Competitive bidding shall be encouraged for all contracts, purchases or sales. However, in the event of an emergency affecting the public welfare, health or safety, the provisions of this section shall not apply. A full report of the circumstances of an emergency purchase shall be filed by the purchasing agent with the Town Council and shall be entered in the minutes of the Council.

SECTION 2.2

Award to Lowest Bidder - Advertising, When Required: All contracts for Town improvements, materials, equipment, or services costing more than \$5,000, shall be awarded to the lowest responsible bidder after publication in a newspaper of general circulation in the Town at least five (5) before the last day set for receipt of proposals; provided, however, that in case of professional services, this section shall not apply. The newspaper notice required herein shall include a general description of the articles or services to be purchased, shall state where bid blanks and specifications may be secured and the time and place for opening bids or RFPs.

SECTION 2.3

Bid Deposits: When deemed necessary by the purchasing agent, bid deposits shall be prescribed in the public notices inviting bids. Upon entering into contract, bidders shall be entitled to return of the deposit where the purchasing agent has required such. A successful bidder shall forfeit any bid deposit required by the purchasing agent upon failure on his part to enter into a contract within ten (10) after the ward; provided, however, that the Town, in its uncontrolled discretion, may waive this forfeiture.

SECTION 2.4

Sealed Bid Procedures: Procedure for sealed bids shall be as follows:

(A) Sealing. Bids shall be submitted to the purchasing agent securely sealed in an envelope, and shall be identified on the envelope in accordance with bid instructions.

(B) Opening. Bids shall be opened in public at the time and place stated in the public notices.

(C) Tabulation. A tabulation of all bids received shall be available for public inspection.

(D) Rejection of Bids. The purchasing agent shall have the authority to reject all bids, parts of all bids, or all bids for any one or more suppliers or contractual services included in the proposed contract, when the public interest will be served thereby.

(E) Bidders in Default to Town. The purchasing agent shall not accept the bid of a vendor or contractor who is delinquent in the payment of taxes, license or other monies due the Town.

(F) Aware of Contract.

(1) Authority of Agent: The purchasing agent shall have the authority to award contracts within the purview of this article; provided, however, that contracts in excess of one thousand dollars (\$1000) shall not be awarded without prior approval of Town Council.

(2) Lowest Responsible Bidder: Contracts shall be awarded to the lowest responsible bidder. In determining "lowest responsible bidder," in addition to price, the purchasing agent shall consider:

- (a) The ability, capacity and skill of the bidder to perform the contract or provide the service required;
- (b) Whether the bidder can perform the contract or provide the service promptly, or within the time specified, without delay or interference;
- (c) The character, integrity, reputation, judgement, experience and efficiency of the bidder;
- (d) The quality of performance of previous contracts or services;
- (e) The previous and existing compliance by the bidder with laws and ordinances relating to the contract or services;
- (f) The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the service;

- (g) The quality, availability and adaptability of the supplies or contractual services to the particular use required;
- (h) The ability of the bidder to provide future maintenance and service for the use of the subject of the contract;
- (i) The number and scope of conditions attached to the bid.

(G) Award to Other than Low Bidder. When the award is not given to the lowest bidder, a full and complete statement of the reasons for placing the order elsewhere shall be prepared by the purchasing agent and filed with the papers relating to the transaction and held for a period of no less than 12 months.

(H) Tie Bids.

1. Local Vendors: If all bids received are for the same total amount or unit price, quality and service being equal, the contract shall be awarded to the local bidder. If two or more of such bids are submitted by local bidders, the purchasing agent shall award the contract to one of the local tie bidders by drawing lots in public. If local bidders are not involved in the tie bids, the purchasing agent shall award the contract to one of the outside tie bidders by drawing lots in public. The purchasing agent, local bidders, and vendors should bear in mind, however, that to award a contract to a local vendor where he is not the lowest responsible bidder, or where price, quality and service are not equal, is to give preference to one minute segment of the citizenry against the best interests of the community as a whole.

(I) Performance Bonds. The purchasing agent shall have the authority to require a performance bond, before entering into a contract, in such form and amount and he/she shall find reasonably necessary to protect the best interest of the Town.

(J) Payment Bond/Labor and Material Bond. The purchasing agent may require a payment bond and a labor and material bond before entering into a contract, in such form and amount as he/she shall deem necessary to protect the best interests of the Town.

SECTION 2.5

Requests for Proposals: A request for proposals shall be treated as a competitive sealed bid and selection shall be as prescribed in Section 2.4.

SECTION 2.6

Materials Testing: The purchasing agent shall have the authority to require chemical and physical tests of samples submitted with bids and samples of deliveries which are necessary to determine their quality and conformance with the specifications. In the performance of such tests, the purchasing agent shall have the authority to make use of laboratory facilities of any agency of the Town government or any outside laboratory.

SECTION 3

Financial Interest of Town Officials and Employees Prohibited: No member of the Town Council or any officer or employee of the Town shall have a financial interest in any contract or in the sale to the Town or to a contractor supplying the Town of any land or rights or interests in any land, material, supplies or services; except who a majority of the Town Council determines such exception in the best interest of the Town, provided that no councilman whose interest is involved shall vote on the question. Any willful violation of this section shall constitute malfeasance in office, and any officer or employee of the Town found guilty thereof shall thereby forfeit his/her office or position. Any violation of this section with the knowledge express or implied of the person or corporation contracting with the Town shall render the contract voidable by the Mayor or the Town Council.

SECTION 4

Records of Open Market Orders and Bids: The purchasing agent shall keep a record of all open market orders and the bids submitted in competition thereon, and such records shall also be open to public inspection.

SECTION 5

Stock Reports: All offices, departments or agencies of the Town government shall submit to the purchasing agent, at such times and in such form as he/she shall prescribe, reports showing stocks of all supplies which are no longer used which have become obsolete, worn-out or scrapped.

SECTION 6

Surplus Stock: The purchasing agent shall have the authority to transfer surplus stock to other offices, departments or agencies of the town government.

SECTION 7

Supplies Unsuitable for Public Use, Sale or Exchange: The purchasing agent shall have the authority to sell all supplies which have become unsuitable for public use, or to exchange the same for, or trade-in the same on, new supplies. Such sales shall be made to the highest bidder, and in conformance with Section 2. All monies received from such sale shall be paid into the appropriate fund of the Town.

SECTION 8

Gifts and Rebates: The purchasing agent and every officer and employee of the Town are expressly prohibited from accepting, directly or indirectly, from any person, company, firm or corporation to which any purchase order or contract is or might be awarded, any rebate, gift, money, or anything of value whatsoever, except where given for the use and benefit of the Town.

SECTION 9

Cooperative Purchasing: The purchasing agent shall have the authority to join with other units of government in cooperative purchasing plans when the best interest of the town would be served thereby; provided that the purchasing agent of the town is given the authority to make purchases of supplies and equipment through the property division of the State Budget and Control Board, without the formality of publication and receiving competitive bids.

Ma

Co

Co

Co

Co

FIRST READING: March 12, 1991

SECOND READING: June 11, 1991

ADOPTED: June 11, 1991

ORDINANCE 4-1006

**RELATING TO THE RECOVERY OF COLLECTION COSTS AS A PART OF
DELINQUENT DEBTS COLLECTED PURSUANT TO THE SETOFF DEBT
COLLECTION ACT**

WHEREAS, the **Town of Ridgeway** is a claimant agency as defined in the Setoff Debt Collection Act, S.C. Code Ann. § 12-56-10, et seq. (the Act) and is therefore entitled to utilize the procedures set out in the Act to collect delinquent debts owed to the **Town of Ridgeway**;

AND WHEREAS, "delinquent debt" is defined in the Act to include "collection costs, court costs, fines, penalties, and interest which have accrued through contract, subrogation, tort, operation of law, or any other legal theory regardless of whether there is an outstanding judgment for that sum which is legally collectible and for which a collection effort has been or is being made;"

AND WHEREAS, the **Town of Ridgeway** has contracted with the Municipal Association of South Carolina to submit claims on its behalf to the SC Department of Revenue pursuant to the Act;

AND WHEREAS, the Municipal Association of South Carolina charges a fee for the services it provides pursuant to the Act;

AND WHEREAS, the fee charged by the Municipal Association of South Carolina is a cost of collection incurred by the **Town of Ridgeway** that arises through contract, and is therefore properly considered as a part of the delinquent debt owed to the **Town of Ridgeway** as that term is defined in the Act;

AND WHEREAS, the **Town of Ridgeway** also incurs internal costs in preparing and transmitting information to the Municipal Association, which costs are also collection costs that are a part of the delinquent debt owed to the **Town of Ridgeway**;

AND WHEREAS, the **Town of Ridgeway** desires to recover its internal costs of collection by charging a fee that will be added to the delinquent debt;

NOW THEREFORE, be it enacted by the Mayor and Council of the **Town of Ridgeway** as follows:

1. The **Town of Ridgeway** hereby imposes an administrative fee in the amount of **\$25.00** to defray its internal costs of collection for any delinquent debts that are sought to be collected pursuant to the provisions of the Setoff Debt Collection Act, S.C. Code Ann. § 12-56-10 et. seq. This fee is hereby declared to be a collection cost that arises by operation of law and shall be added to the delinquent debt and recovered from the debtor.

2. The **Town of Ridgeway** hereby declares that the administrative fee charged by the Municipal Association of South Carolina is also a collection cost to the Town, which shall also be added to the delinquent debt and recovered from the debtor.

3. All Ordinances in conflict with this Ordinance are hereby repealed.

4. This Ordinance shall be effective on the date of final reading, provided however, that this ordinance is declared to be consistent with prior law and practice and shall not be construed to mean that any fees previously charged to debtors as costs of collection under the Act were not properly authorized or properly charged to the debtor.

Attest:

First Reading Approval: 9/13/06

Final Reading Approval: 10/11/06

ORDINANCE NO. 4-1007

PROVIDING FOR A LOCAL HOSPITALITY TAX ON THE SALES OF PREPARED MEALS AND BEVERAGES IN ESTABLISHMENTS

WHEREAS, the General Assembly of the State of South Carolina amended Title 6, Chapter 1, of the 1976 Code to provide for a Local Hospitality Tax, effective July 1, 1997:

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Council of the Town of Ridgeway in Council duly assembled, pursuant to Section 6-1-700, et. seq. of the Code, as follows:

Section 1. There is hereby imposed a Local Hospitality Tax of **two-percent (2.0 %)** on the gross proceeds of the sale of prepared meals and beverages in establishments within the Town of Ridgeway (hereinafter "vendor"). Payment of the hospitality tax established hereby shall be the liability of the customer.

Section 2. The tax imposed by this ordinance shall be collected from the customer when payment for meals or beverages is tendered and shall be held in trust for the benefit of the Town until remitted as provided in Section 3 below.

Section 3. Payment of the hospitality tax established herein shall be remitted by the vendor to the Town of Ridgeway on a monthly basis, along with such return or form as may be established by the Town for such purposes, not later than the twentieth day of the month and shall cover the tax due for the previous month. Any tax not timely remitted shall be subject to a penalty of five (5%) percent of the sum owed for each month or portion thereof until paid. The failure to collect from the customer the tax imposed by this ordinance shall not relieve the vendor from making the required remittance.

Section 4. The failure of any vendor subject to this ordinance to remit to the Town the tax imposed by the provisions of this ordinance shall constitute a misdemeanor punishable by a fine of not more than \$500.00 or imprisonment for up to thirty (30) days, or both.

Section 5. There is hereby established a special account to be known as the Local Hospitality Tax Account into which the taxes remitted shall be deposited by the Town and used solely for the purposes provided by law.

Section 6. This ordinance is subject to the constitution and the laws of the State of South Carolina. If any section, phrase, sentence or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

Section 7. This ordinance shall become effective on August 1, 2015.

DONE AND RATIFIED IN COUNCIL DULY ASSEMBLED, BY POSITIVE MAJORITY, THIS 14th DAY OF May, 2015.

First Reading: 4/9/2015
Second Reading: 5/14/2015

ORDINANCE NO. 4-1008
PROVIDING FOR A LOCAL ACCOMMODATIONS TAX

WHEREAS, the General Assembly of the State of South Carolina amended Title 6, Chapter 1, of the 1976 Code to provide for a Local Accommodations Tax, effective July 1, 1997:

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Council of the City/Town of RIDGEWAY in Council duly assembled, pursuant to Section 6-1-500, et seq. of the Code, as follows:

Section 1. There is hereby imposed a Local Accommodations Tax of TWO PERCENT (2%) on the gross proceeds derived from rental or charges for accommodations furnished to transients for consideration, as described in Section 12-36-920(A) of the 1976 Code, by any person within the City/Town of RIDGEWAY (hereinafter "vendor").

Section 2. Payment of the accommodations tax established herein shall be remitted by the vendor to the City/Town of RIDGEWAY on a monthly basis, along with such return or form as may be established by the City/Town for such purposes, not later than the twentieth day of the month and shall cover the tax due for the previous month. Any tax not timely remitted shall be subject to a penalty of five (5%) percent of the sum owed for each month or portion thereof until paid.

Section 3. The failure of any vendor subject to this ordinance to remit to the City/Town the tax imposed by the provisions of this ordinance shall constitute a misdemeanor punishable by a fine of not more than \$500.00 or imprisonment for up to thirty (30) days, or both.

Section 4. There is hereby established a special account to be known as the Local Accommodations Tax Account into which the taxes remitted shall be deposited by the City/Town and used solely for the purposes provided by law.

Section 5. This ordinance is subject to the constitution and laws of the State of South Carolina. If any section, phrase, sentence or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

Section 6. This ordinance shall become effective on JANUARY 1, 2017.

DONE AND RATIFIED IN COUNCIL DULY ASSEMBLED, BY POSITIVE MAJORITY, THIS 13TH DAY OCTOBER, 2016.

ATTEST:

First Reading: 9/8/16

Second Reading: 10/13/16

First Reading: 9/8/16

Second Reading: 10/13/16