



TOWN COUNCIL REGULAR MEETING

Town Council Chambers, Moncks Corner Municipal
Complex, 118 Carolina Avenue
TUESDAY, APRIL 18, 2023 at 6:00 PM

AGENDA

CALL TO ORDER

INVOCATION

PLEDGE OF ALLEGIANCE

SPECIAL PRESENTATIONS

1. **Municipal Elected Officials Honor Roll:** Presented by Ashley Kellahan, Field Services Manager from the Municipal Association of SC

APPROVAL OF MINUTES

2. **Minutes:** Regular Meeting of Council - March 21, 2023

REPORTS

3. **Mayor's Report:** Michael A. Locklear
4. **Administrator's Report:** Jeffrey V. Lord

NEW BUSINESS

5. **First Reading:** Consider an ordinance to annex real property located along Rembert C. Dennis Blvd., TMS# 143-00-00-078 into the corporate limits of the Town of Moncks Corner, to reclassify said property from GC, General Commercial (Berkeley County) to TD, Transitional District (Moncks Corner), and to amend the official zoning map of the Town of Moncks Corner to so reflect.
6. **First Reading:** Consider an ordinance to amend Article 5 & Article 14 of the Zoning Ordinance of the Town of Moncks Corner

OLD BUSINESS

7. **Second Reading:** An Ordinance authorizing and directing the Town of Moncks Corner to enter into an intergovernmental agreement relating to South Carolina local revenue services; to participate in one or more local revenue service programs; to execute and deliver one or more participant program supplements; and other matters relating thereto.

PUBLIC INPUT - Public Input will be limited to 3 minutes per individual

EXECUTIVE SESSION - Council may take action regarding matters discussed

8. **Discussion:** Negotiations related to a proposed contractual agreement.

ADJOURNMENT

In accordance with the Americans with Disabilities Act, persons who need accommodation in order to attend or participate in this meeting should contact Town Hall at (843) 719- 7900 within 48 hours prior to the meeting in order to request such assistance.



TOWN COUNCIL REGULAR MEETING

Town Council Chambers, Moncks Corner Municipal
Complex, 118 Carolina Avenue
TUESDAY, MARCH 21, 2023 at 6:00 PM

MINUTES

CALL TO ORDER

The regular meeting of the Town Council was called to order by Mayor Michael Locklear at 6:00 p.m.

Present:

Mayor Michael A. Locklear
Mayor Pro-Tem David A. Dennis, Jr.
Councilmember DeWayne G. Kitts
Councilmember James N. Law, Jr.
Councilmember Latorie S. Lloyd
Councilmember Chadwick D. Sweatman
Councilmember James B. Ware, III

Staff Present:

John S. West, Town Attorney
Jeffrey V. Lord, Town Administrator
Marilyn M. Baker, Administrative Services Director/Clerk to Council
Justine H. Lovell, Finance Director

Rebecca T. Ellison, Recreation Director
R. Logan Faulkner, Public Service Director
Robert L. Gass, III, Fire Chief
Mohamed A. Ibrahim, Technology Manager

Absent: Stephen G. Young, Police Chief

INVOCATION

Invocation was delivered by John S. West, Town Attorney

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance to the American Flag was led by Mayor Pro-Tem Dennis

APPROVAL OF MINUTES

- 1. Minutes:** Regular Meeting of Council - February 21, 2023
Motion made by Councilmember Law to approve the regular meeting minutes of February 21, 2023, seconded by Mayor Pro-Tem Dennis. Motion was approved unanimously as follows:

Voting Yea: Mayor Pro-Tem Dennis, Councilmember Kitts, Councilmember Law, Councilmember Lloyd, Councilmember Sweatman, Councilmember Ware.

REPORTS

2. **Mayor's Report:** Michael A. Locklear

Mayor Locklear announced that the 2nd Annual One Berkeley United Games will be held this Friday, 10 a.m. – 12 p.m. 20 schools from all over Berkeley County will participate. He invited everyone to come out. He also added that everything is going well.

3. **Administrator's Report:** Jeffrey V. Lord

Administrator Lord reported that the Town has received the 4th Certificate of Achievement for Excellence in Financial Reporting from the GFOA. We are in the process of concluding our FY 2022 Annual Audit and will be applying again for the Certificate of Achievement. He also reported that the 1st Annual St. Patrick's Day Celebration was held this past Saturday downtown. He added that Susan Gilmore and the staff did a fantastic job putting the festivities together. He reported that Chief Young is currently attending the FBI training.

NEW BUSINESS

4. **First Reading:** An Ordinance authorizing and directing the Town of Moncks Corner to enter into an intergovernmental agreement relating to South Carolina local revenue services; to participate in one or more local revenue service programs; to execute and deliver one or more participant program supplements; and other matters relating thereto.

Administrator Lord explained that the Municipal Association of SC has done a great job with revenue collections in the past few years. The program name is being changed and we must re-adopt the ordinance accordingly.

Motion made by Councilmember Law to approve the intergovernmental agreement with the Municipal Association. Motion was seconded by Councilmember Kitts. Motion was approved unanimously as follows:

Voting Yea: Mayor Pro-Tem Dennis, Councilmember Kitts, Councilmember Law, Councilmember Lloyd, Councilmember Sweatman, Councilmember Ware.

OLD BUSINESS

5. **Second Reading and Public Hearing: Ordinance No. 2023-02**

An ordinance to annex real property located along Rembert C. Dennis Blvd., TMS# 143-00-00-026, TMS# 143-00-00-079 and TMS# 143-00-00-080, into the corporate limits of the Town of Moncks Corner, to re-classify TMS# 143-00-00-079 and TMS# 143-00-00-080 from GC, General Commercial District (Berkeley County) to R-3, Single Family Attached Residential (Moncks Corner) with conditions, and to reclassify TMS# 143-00-00-026 from GC, General Commercial District (Berkeley County) to TD, Transitional District (Moncks Corner), and to amend the official zoning map of the Town of Moncks Corner to so reflect.

Motion was made by Councilmember Kitts to approve the above referenced Ordinance No. 2023-02. Motion was seconded by Councilmember Sweatman. Motion was approved unanimously as follows:

Voting Yea: Mayor Pro-Tem Dennis, Councilmember Kitts, Councilmember Law, Councilmember Lloyd, Councilmember Sweatman, Councilmember Ware.

PUBLIC INPUT:

There were no comments from the public.

EXECUTIVE SESSION:

6. Discussion: Negotiations related to a proposed contractual agreement.

Motion was made by Mayor Pro-Tem Dennis to go into executive session to discuss negotiations related to a proposed contractual agreement. Motion was seconded by Councilmember Sweatman and unanimously approved as follows:

Voting Yea: Mayor Pro-Tem Dennis, Councilmember Kitts, Councilmember Law, Councilmember Lloyd, Councilmember Sweatman, Councilmember Ware.

Motion was made by Mayor Pro-Tem Dennis to go out of executive session and to reconvene to the regular meeting of Council. Motion was seconded by Councilmember Law and unanimously approved as follows:

Voting Yea: Mayor Pro-Tem Dennis, Councilmember Kitts, Councilmember Law, Councilmember Lloyd, Councilmember Sweatman, Councilmember Ware.

Reconvened: Council reconvened the regular meeting. Mayor Locklear reported that no action was taken.

ADJOURNMENT

Motion was made by Mayor Pro-Tem Dennis, seconded by Councilmember Law to adjourn the regular meeting of Council. The meeting was adjourned at 6:45 p.m. Motion was approved unanimously as follows.

Voting Yea: Mayor Pro-Tem Dennis, Councilmember Kitts, Councilmember Law, Councilmember Lloyd, Councilmember Sweatman, Councilmember Ware.

A copy of this meeting's agenda was e-mailed to the Post and Courier, The Berkeley Independent, Live 5 News, Channel 4, Channel 2, and The News Journal Scene. As required, the agenda was posted on the Municipal Complex bulletin board and Town Website at least 24 hours prior to the meeting.

Minutes Approved and Adopted:

April 18, 2023

Marilyn M. Baker/Clerk to Council

DATE

F. Eugene Williams

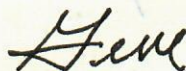
April 6, 2023

Logan Faulkner
Public Service Director
Town of Moncks Corner
South Carolina

Dear Logan,

On my trip uptown earlier this week, as I passed by my church (First Presbyterian) and I was awed by the work being performed by two members or your staff work Corbin Fiddie and Chris Mcknight working diligently in the drainage ditch that parallels our church campus. They had just completed the work of cleaning out that ditch and I had never seen such a masterful job that they had performed. It is unusual for that ditch to be completely dry but when they finished it had been manicured like the best prettiest yard in town. Not only was the ditch completely but were taking considerable time blowing off our entire parking lot and it was a beautiful site. I stopped and watched them for a brief time and went over and thanked them for the outstanding job they had done. They had taken a lot of pride in the appearance and it has never looked better. I say all of this to emphasize that as we go through life, public employees like this are rarely recognized and thanked for their commitment to their work and I wanted to take the time to thank them for making this part of our church yard sparkle and so attractive and thank them for a job well done. Logan I would be very pleased if this could be passed on to the Mayor and Town Council.

Sincerely,



ORDINANCE NO. 2023-__

AN ORDINANCE TO ANNEX REAL PROPERTY LOCATED ALONG REMBERT C DENNIS BLVD, TMS 143-00-00-078, INTO THE CORPORATE LIMITS OF THE TOWN OF MONCKS CORNER, TO RE-CLASSIFY SAID PROPERTY FROM GC, GENERAL COMMERCIAL DISTRICT (BERKELEY COUNTY) TO TD, TRANSITIONAL DISTRICT (MONCKS CORNER), AND TO AMEND THE OFFICIAL ZONING MAP OF THE TOWN OF MONCKS CORNER TO SO REFLECT

WHEREAS, a proper petition has been filed with the Town Council by 100 percent of the freeholders owning 100 percent of the assessed value of the contiguous property hereinafter described petitioning for annexation to the Town under the provisions of S.C. Code Section 5-3-150(3); and

WHEREAS, the area to be annexed also includes any rights-of-way, roads, or railroad tracks located adjacent to the described property; and

WHEREAS, a request has been presented to the Moncks Corner Town Council by the owner of the property designated on the Tax Map Records of Berkeley County, South Carolina as TMS # 143-00-00-078 to subsequently re-classify the property from GC, General Commercial District (Berkeley County) to TD Transitional District (Moncks Corner); and

WHEREAS, it is necessary and desirable to reclassify said property from GC, General Commercial District (Berkeley County) to TD Transitional District (Moncks Corner); and

WHEREAS, the Moncks Corner Planning Commission, during a meeting held on March 28, 2023, recommended to the Moncks Corner Town Council to annex said property and classify that property to the appropriate zoning classification of TD Transitional District (Moncks Corner).

NOW, THEREFORE, BE IT ORDAINED and ordered by the Mayor and Town Council of the Town of Moncks Corner, South Carolina, in Council duly assembled on this 16th day of May 2023, that the property herein described is hereby annexed to and becomes a part of the Town of Moncks Corner effective immediately; and

BE IT FURTHER ORDAINED that the property herein described shall be TD Transitional District (Moncks Corner); and

BE IT FURTHER ORDAINED that the official zoning map of the Town of Moncks Corner be, and the same hereby is, amended to so reflect.

DONE IN COUNCIL ASSEMBLED this 16th day of May, 2023.

First Reading: April 18, 2023

Second Reading/Public Hearing: May 16, 2023

Michael A. Locklear, Mayor

Attest:

Marilyn M. Baker, Clerk to Council

Approved As To Form:

John S. West, Town Attorney



The Lowcountry's Hometown

PO Box 700 | Moncks Corner, SC 29461 | 843.719.7900 | monckscornersc.gov

STAFF REPORT

AMENDMENT TO THE OFFICIAL ZONING MAP

DATE: February 24, 2023

TO: Moncks Corner Planning Commission/Town Council

FROM: Wyatt Stitely, Interim Town Planner

SUBJECT: Annexation Request

SUBJECT PROPERTY: TMS# 143-00-00-078

ACTION REQUESTED: Consider an Ordinance to annex real property into the corporate limits of the Town of Moncks Corner, to zone said property TD, and to amend the official Zoning Map of the Town to so reflect

BACKGROUND:

The applicant, South Carolina Battleground Preservation Trust, would like to annex their property into the Town of Moncks Corner. The subject property, TMS# 143-00-00-078, is approximately 8.3 acres in size and is currently zoned GC, General Commercial in Berkeley County. The subject property is under a perpetual conservation easement which prevents any development from occurring on site. Based in the Berkeley County Zoning Ordinance, the intent of the GC district is to:

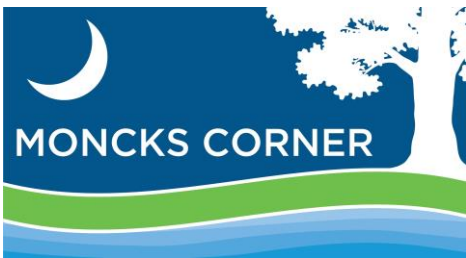
Provide for the development of commercial centers that serve the retail and services needs of the surrounding community within a ten-minute drive.

The subject property meets all state and local annexations requirement, therefore, qualifies for annexation into the Town of Moncks Corner.

SUMMARY OF ADJACENT ZONING & USES:

As seen in the attached map, the subject property is surrounded by a mixture of commercial and residential uses. The adjacent properties are as follows:

North	Within Moncks Corner	R-3 Single-Family Attached Residential District
Northeast	Within County	GC General Commercial
South	Within County	R1 Single-Family Residential District
East	Within County	R1 Single-Family Residential District
West	Within Moncks Corner	TD Transitional District



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REQUESTED ZONING:

The applicant requested that the subject property be zoned TD Transitional District upon annexation into the Town. According to Article 6, Section 7 of the Town's Zoning Ordinance, the intent of the TD district is as follows:

"This district is intended to accommodate commercial and professional offices uses typically found in single family areas. District land uses will preserve the area's existing residential character, while permitting commercial uses that are not major traffic generators. Buildings originally constructed for residential use may be used as such by right. Such buildings may be converted to commercial use as detailed below.

Vacant lots in the TD District may be developed as either residential or commercial. Residential lots will be developed according to the requirements of R-1, Single Family Residential, while commercial lots will be developed according to the requirements of C-1, Office & Institutional."

Permitted Uses: A building or premises in the Transitional District may be used for the following purposes:

1. One-Family detached dwelling
2. Guest cottages, garage apartments

Any proposed uses of property within this zoning district that are not a permitted use must be approved as a conditional use by the Board of Zoning Appeals.

Accessory Uses: Accessory uses as permitted in the R-1, R-2, R-3, C-1, and C-2 districts

Special Exceptions:

1. Churches
2. Non-certified modular buildings used for habitation
3. Commercial uses permitted in the C-1 district
4. Public parks, playgrounds, schools, government facilities

New or Unlisted Uses and Use Interpretation

The Zoning Administrator shall be authorized to make use determination whenever there is a question regarding the category of use based on the definitions contained in Section 2-2 of this Ordinance or may require that the use be processed in accordance with the procedures established in §11-2, Special Exceptions, or §7-12, Planned Unit Development (PUD) district.



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MONCKS CORNER COMPREHENSIVE PLAN:

Based on the 2017 Moncks Corner Comprehensive Plan Future Land Use Map, the subject property has been identified as a Recreation Node. Furthermore, based on Berkeley County Future Land Use, the subject property had a Conservation/Recreation designation.

The Comp Plan also provides goals and policies which help in decision making for subjects such as land use. The Land Use Goal states:

The Town will plan for inevitable growth by promoting orderly and efficient land use patterns and development that will enhance the quality of life for future generations.

The Land Use policies that work to achieve this goal support the action requested. The specific policies are as follows:

LU2: The Town will continue efforts to guide the growth of land adjacent to existing boundaries.

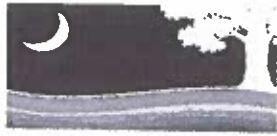
LU3: The Town will promote development that is appropriate and compatible with neighboring uses.

LU4: The Town will promote development that is sensitive to identified green infrastructure areas and balances the built environment with its natural resources.

STAFF FINDINGS AND RECOMMENDATIONS:

Based on the findings summarized below, staff recommends the **APPROVAL** of the requested zoning map amendment.

1. The subject property abuts previously annexed properties of the Town and therefore meets the annexation requirements.
2. Based on the intent of the TD district and the mixture of adjacent uses, staff finds the zoning request compatible within the context of the subject area.
3. Staff does not perceive the request to adversely affect the public health, safety, and welfare of residents and/or property owners within the vicinity of the subject property.
4. Staff finds the request to be in line with the guiding principles, goals, and policies of the 2017 Moncks Corner Comprehensive Plan.



100% ANNEXATION PETITION

Moncks Corner Community Development

**MONCKS
CORNER**
The Lowcountry's Hometown

Applicant Information

Name: SOUTH CAROLINA BATTLEGROUND PRESERVATION TRUST Address: PO Box 80668
Charleston, SC 294160668

Phone: 843-743-8281 E-Mail: dbostick@scbattlegroundtrust.org

Property Owner Information (If Different)

Name: _____ Address: _____

Phone: _____ E-Mail: _____

TO THE MAYOR AND COUNCIL OF THE TOWN OF MONCKS CORNER:

The undersigned, being 100 percent of the freeholders owning 100 percent of the assessed value of the property in the contiguous territory described below and shown on the attached plat or map, hereby petition for annexation of said territory to the City/Town by ordinance effective as soon hereafter as possible, pursuant to South Carolina Code Section 5-3-150(3).

The territory to be annexed is described as follows:

Insert description of territory. The description may be taken from deeds or may be drawn to cover multiple parcels using known landmarks. It should be definitive enough to accurately fix the location.

The property is designated as follows on the County tax maps: 143-00-00-078

*** A plat or map of the area should be attached. A tax map may be adequate ***

It is requested that the property be zoned as follows: TD, Transitional District

I (we) certify that I (we) are the free holder(s) of the property(s) involved in this application and further that I (we) designate the person signing as applicant to represent me (us) in this rezoning.

Owner's Signature: [Signature] Date: 2-20-2023

Applicant's Signature: [Signature], CEO Date: 2-20-2023

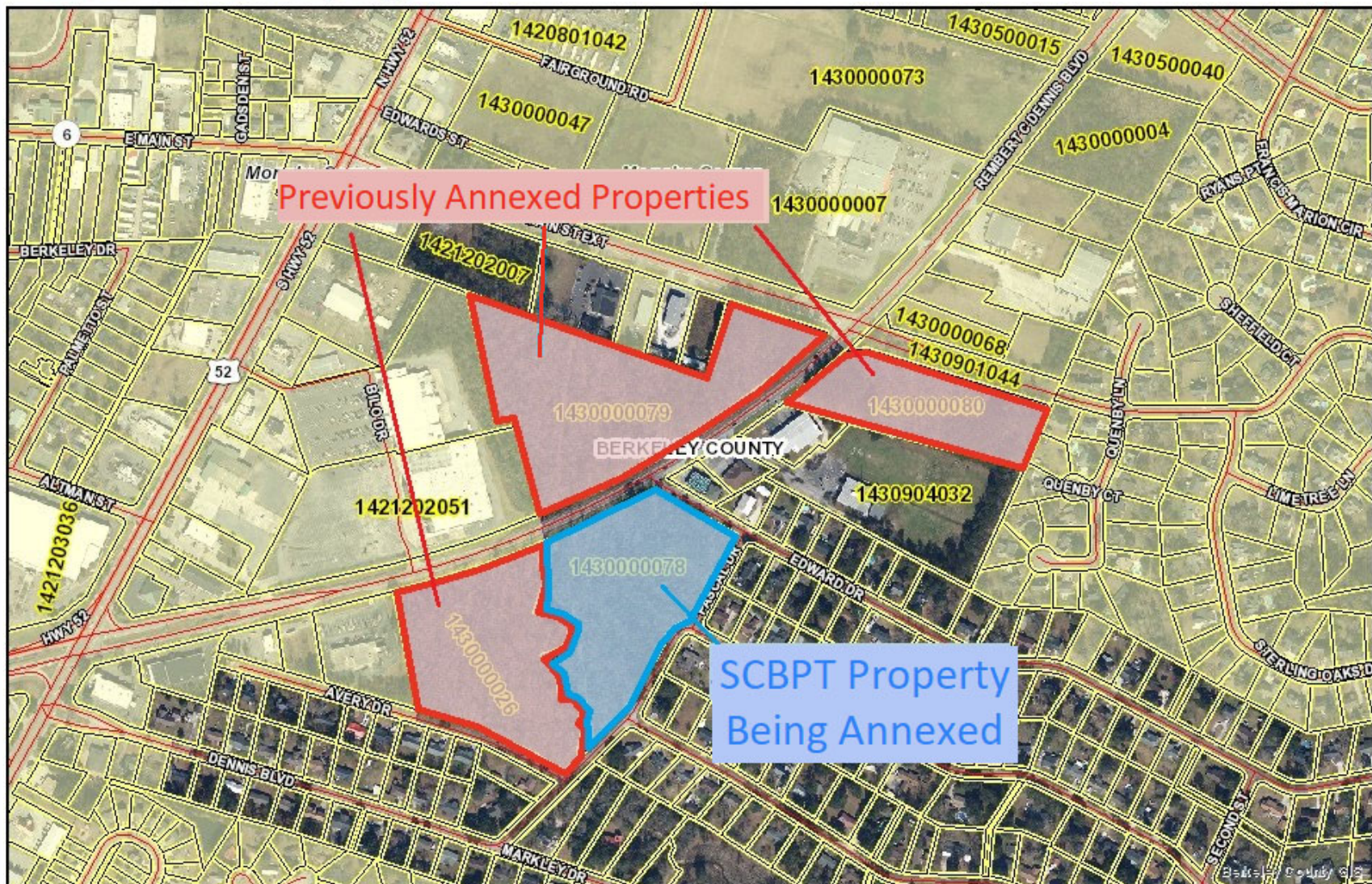
For Official Use Only

Received: _____ Property Posted: _____

Receipt #: _____ Hearing: _____

Advertised: _____ Approved: _____

Colleton Castle Property



1 inch = 500 feet

A horizontal scale bar with a black rectangular segment on the left and a white rectangular segment on the right. Below the bar, a dimension line with arrows at both ends is labeled "1 in".

Date: 2/10/2023

Berkeley County GIS



The county of Berkeley and its GIS Department disclaims accountability for this product and makes no warranty express or implied concerning the accuracy thereof. Responsibility for interpretation and application of this product lies with the user.

**AN ORDINANCE TO AMEND ARTICLE 5 AND ARTICLE 14 OF THE MONCKS
CORNER ZONING ORDINANCES**

WHEREAS, the Mayor and Town Council finds adoption of this ordinance to be in the public's best interest as it will amend the Zoning Ordinance of the Town of Moncks Corner in order to address changing community needs, prevent the inclusion of incompatible land uses, address deficiencies and ambiguities in the Zoning Ordinance, and promote public health, safety, and well-being; and

WHEREAS, the following text amendment to the Town of Moncks Corner Zoning Ordinance has been proposed through collaboration with the Planning Commission; and

WHEREAS, the Planning Commission, at their March 28th, 2023, meeting, voted to recommend approval of this amendment, as follows:

Article Five – General Regulations

Section 5.5 – Temporary Nonconforming Uses

A temporary use permit may be issued by the Zoning Administrator for an appropriate period of time not to exceed three (3) month increments for nonconforming buildings, structures or use incidental to building construction or land development provided that the owner of that temporary nonconforming use agrees to remove the temporary nonconforming use upon expiration of the permit.

Article Fourteen - Temporary Uses and Events

Section 14.1 – Temporary Uses and Events

It is hereby recognized that certain uses and activities, which may not be expressly listed as a permanent use by this Ordinance, can nevertheless be such that their establishment and operation for a limited period of time would serve the public interest. For the purpose of this Ordinance, such uses are declared to be temporary uses that may be permitted in certain districts upon application to and approval by the Zoning Administrator subject to the following:

1. The proposed use is of such a nature that at the time of application that it would not exert a detrimental effect upon the use of neighboring properties.
2. The proposed use will contribute to the general welfare and needs of the Town of Moncks Corner and the general public.
3. The Temporary Use complies with the requirements of the Code of Ordinances of the Town of Moncks Corner and all other government entities.
4. Only one (1) temporary use shall be active on a single parcel at any given time. An exception to this limitation shall be allowed with written consent from the property owner and the review and approval by the Zoning Administrator so long as the combined proposed uses continue to follow all local and state ordinances.

5. If the proposed temporary use is permitted by right in the applicable district, the duration of the proposed use shall not exceed three (3) thirty-day periods per year. Periods of temporary use or events cannot run concurrently, with a minimum separation between periods of no less than 30 days.
6. If the proposed use is not listed as a permitted, conditional, or special exception use in the applicable zoning district, then the proposed temporary use shall not be established for more than two (2) seven-day periods within any 12-month period. The same temporary use cannot run concurrently for two (2) seven-day periods, with a minimum separation between periods of no less than 30 days.
7. All applications for a temporary use or event shall be accompanied by a sketch plan that indicates provisions/locations of facilities for adequate parking on site, entrances and exits to the site for safe ingress/egress to the site.
8. The approval of a temporary use by the Zoning Administrator that would otherwise not be permitted within the zoning district shall not create grounds for the said temporary use to become a permanent use.
9. Permits for temporary uses or events are not transferable with the land.

****Any use that is or may become obnoxious or offensive by reason of odor, dust, smoke, gas, vibration, illumination or noise or that is detrimental or injurious to the public health, safety or welfare or used for any purpose that constitutes unusual public hazard due to fire, explosion or any other similar cause may be curtailed immediately by the Building Official or the Zoning Administrator.****

NOW, THEREFORE, BE IT ORDAINED and ordered by the Mayor and Town Council of the Town of Moncks Corner, South Carolina, in Council duly assembled on this 16th day of May 2023, that the Zoning Ordinance of the Town of Moncks Corner is amended.

First Reading: April 18, 2023

Second Reading/Public Hearing: May 16, 2023

Attest:

Marilyn M. Baker, Clerk to Council

Approved As To Form:

John S. West, Town Attorney

Michael A. Locklear, Mayor



The Lowcountry's Hometown

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Staff Report

Zoning Ordinance Amendment

DATE: First Reading: April 18, 2023
Second Reading & Public Hearing: May 16, 2023

TO: Moncks Corner Town Council

FROM: Justin Westbrook, Community Development Director

SUBJECT: Amendments to the Zoning Ordinance (Article 5 & Article 14)

ACTION REQUESTED: Consider an Ordinance to amend Article 5 and Article 14 of the Zoning Ordinance

Background:

Due to the recent economic and recreational investments in Moncks Corner, temporary uses are becoming increasingly more popular and are only expected to increase in quantity, therefore, this amendment is aimed at strengthening the regulatory authority the Town has over these uses to ensure the safety of residents before, during, and after these uses or events, mitigate the impacts on adjacent infrastructure and properties, and protect quality of life of residents. To best track these changes, they are color coded where green indicates an addition, red indicates a deletion, and blue indicates a relocation. The proposed changes are as follows:

Section 5.5 – Temporary Nonconforming Uses

A temporary use permit may be issued by the Zoning Administrator for an appropriate period of time not to exceed three (3) month increments for nonconforming buildings, structures or use incidental to building construction or land development, provided that the owner of that temporary nonconforming use agrees to remove the temporary nonconforming use upon expiration of the permit.

AND

Article Fourteen

Temporary Uses and Events

Section 14.1 – Temporary Uses and Events

It is hereby recognized that certain uses and activities, which may not be expressly listed as a permanent use by this Ordinance, can nevertheless be such that their establishment and operation for a limited period of time would serve the public interest. For the purpose of this Ordinance, such uses are declared to be temporary uses that may be permitted in certain districts upon application to and approval by the Zoning Administrator subject to the following:

1. The proposed use is of such a nature that at the time of application that it would not exert a detrimental effect upon the use of neighboring properties.
2. The proposed use will contribute to the general welfare and needs of the Town of Moncks Corner and the general public.
3. The Temporary Use complies with the requirements of the Code of Ordinances of the Town of Moncks Corner and all other government entities.
4. Only one (1) temporary use shall be active on a single parcel at any given time. An exception to this limitation shall be allowed with written consent from the property owner and the review and approval by the Zoning Administrator so long as the combined proposed uses continue to follow all local and state ordinances.
5. If the proposed temporary use is permitted by right in the applicable district, the duration of the proposed use shall not exceed three (3) thirty-day periods per year. Periods of temporary use or events cannot run concurrently, with a minimum separation between periods of no less than 30 days.
6. If the proposed use is not listed as a permitted, conditional, or special exception use in the applicable zoning district, then the proposed temporary use shall not be established for more than two (2) seven-day periods within any 12-month period. The same temporary use cannot run concurrently for two (2) seven-day periods, with a minimum separation between periods of no less than 30 days.
7. All applications for a temporary use or event shall be accompanied by a sketch plan that indicates provisions/locations of facilities for adequate parking on site, entrances and exits to the site for safe ingress/egress to the site.
8. The approval of a temporary use by the Zoning Administrator that would otherwise not be permitted within the zoning district shall not create grounds for the said temporary use to become a permanent use.
9. Permits for temporary uses or events are not transferable with the land.

****Any use that is or may become obnoxious or offensive by reason of odor, dust, smoke, gas, vibration, illumination or noise or that is detrimental or injurious to the public health, safety or welfare or used for any purpose that constitutes unusual public hazard due to fire, explosion or any other similar cause may be curtailed immediately by the Building Official or the Zoning Administrator.****

Staff Findings and Recommendations:

Staff recommends **APPROVAL** of this ordinance.

Planning Commission Findings and Recommendations:

The Planning Commission heard the request at their March meeting and voted (4-0) to recommend **APPROVAL** of this ordinance.

AN ORDINANCE 2023-_____

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

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

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

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

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

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

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

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

WHEREAS, following the enactment of the Standardization Act, the Municipality enacted Ordinance No. 2021-14 on December 21, 2021, in order to comply with the requirements of the Standardization Act (the "Current Business License Ordinance");

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

WHEREAS, in particular, the municipalities of the State have determined to establish and join

South Carolina Local Revenue Services (“LRS”) by intergovernmental agreement, which among other things will administer Statewide Business License Taxes on behalf of its participants, including but not limited to by continuing to offer the services provided by the ITP, BTP, and TTP;

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

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

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the Town of Moncks Corner, as follows:

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

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

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

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

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

NAICS Code

524113 **Life, Health, and Accident.** 0.75% of Gross Premiums.

524126 **Fire and Casualty.** 2% of Gross Premiums.

524127 **Title Insurance.** 2% of Gross Premiums.

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

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

SECTION 5. Business License Taxes Applicable to Telecommunication Companies.

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

1 of each year. The business license tax for retail telecommunications services shall be due on January 1 of each year and payable by January 31 of that year, without penalty. The delinquent penalty shall be five percent (5%) of the tax due for each month, or portion thereof, after the due date until paid.

- c) In conformity with S.C. Code Section 58-9-2220, the business license tax for “retail telecommunications services” shall apply to the gross income derived from the sale of retail telecommunications services for the preceding calendar or fiscal year which either originate or terminate in the municipality and which are charged to a service address within the municipality regardless of where these amounts are billed or paid and on which a business license tax has not been paid to another municipality. The measurement of the amounts derived from the retail sale of mobile telecommunications services shall include only revenues from the fixed monthly recurring charge of customers whose service address is within the boundaries of the municipality. For a business in operation for less than one year, the amount of business license tax shall be computed on a twelve-month projected income.
- d) Nothing in this Ordinance shall be interpreted to interfere with continuing obligations of any franchise agreement or contractual agreement. All fees collected under such a franchise or contractual agreement shall be in lieu of fees or taxes which might otherwise be authorized by this Ordinance.

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

SECTION 7. LRS to Appoint Business License Official and to Designate Appeals Board. Pursuant to the Agreement, LRS is hereby authorized to appoint one or more individuals (each, an “LRS Business License Official”) to act as the Municipality’s business license official for purposes of administering Statewide Business License Taxes. In addition, LRS is hereby authorized pursuant to the Agreement to designate an appeals board (the “Appeals Board”) for purposes of appeals arising with respect to such taxes. The LRS Business License Official so appointed and the Appeals Board so designated shall have all of the powers granted to the Municipality’s business license official and appeals board under the Current Business License Ordinance, except as may be modified by this ordinance.

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

- a) If a taxpayer fails or refuses to pay a Statewide Business License Tax by the date on which it is due, the LRS Business License Official may serve notice of assessment of the Statewide Business License Tax due on the taxpayer by mail or personal service. Within thirty days

after the date of postmark or personal service, a taxpayer may request, in writing with reasons stated, an adjustment of the assessment. An informal conference between the LRS Business License Official and the taxpayer must be held within fifteen days of the receipt of the request, at which time the taxpayer may present any information or documents in support of the requested adjustment. Within five days after the conference, the LRS Business License Official shall issue a notice of final assessment and serve the taxpayer by mail or personal service with the notice and provide a form for any further appeal of the assessment by the taxpayer.

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

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

ENACTED IN REGULAR MEETING, this 18th day of April, 2023.

Mayor

ATTEST:

Clerk to Council

First reading: March 21, 2023

Final reading: April 18, 2023

LOCAL REVENUE SERVICES AGREEMENT

THIS AGREEMENT, made and entered into this 18th day of April A.D., 2023, by and among the Municipal Association of South Carolina (the “Association”) and all the parties who are now or may hereafter become participants (“Participants”) in South Carolina Local Revenue Services, a division of the Association (“LRS”),

WITNESSETH:

WHEREAS, certain governmental functions may be more efficiently and effectively provided in cooperation with other governments, particularly when the sharing of such functions may deliver economies of scale, avoid redundancies in staffing, facilitate intergovernmental communication and coordination, benefit the citizens and taxpayers of the State by offering single points of contact, and allow retention of highly trained and specialized staff or private contractors in situations in which it would not be cost effective for a single government to retain such professionals;

WHEREAS, Article VIII, sec. 13 of the South Carolina Constitution provides that any incorporated municipality “may agree with . . . any other political subdivision for the joint administration of any function and exercise of powers and the sharing of the costs thereof,” and that “[n]othing in this Constitution may be construed to prohibit the State or any of its counties, incorporated municipalities, or other political subdivisions from agreeing to share the lawful cost, responsibility, and administration of functions with any one or more governments, whether within or without this State;”

WHEREAS, S.C. Code § 4-9-41(A) provides that any “incorporated municipality ... may provide for the joint administration of any function and exercise of powers as authorized by Section 13 of Article VIII of the South Carolina Constitution;”

WHEREAS, certain municipalities in the State have determined that it would be effective and efficient to jointly perform certain functions, including without limitation the business license functions more fully described below;

WHEREAS, LRS is a division of the Association and a committee of the board of directors of the Association and will establish or continue one or more Revenue Service Programs (as hereinafter defined); and

WHEREAS, the Participants, through action of their respective governing bodies, have elected to comply with the conditions of this Agreement and to authorize LRS to perform the functions and exercise the powers herein described;

NOW, THEREFORE, for and in consideration of the mutual covenants, promises, and obligations herein contained, which are given to and accepted by each signatory hereof to the other, the parties hereto agree as follows:

Section 1. Definitions. As used in this Agreement, the following terms shall have the meanings set forth below:

- (a) "Appeals Board" means the board created pursuant to Section 8 hereof for purposes of hearing and determining appeals under this Agreement.
- (b) "Association" means the Municipal Association of South Carolina.
- (c) "Gross Proceeds" means, with respect to any Revenue Service Program and for any period of calculation, the total amount of Impositions collected by LRS during such period.
- (d) "Imposition" means any tax, fee, rate, charge, fine, penalty, or interest charge that has been lawfully imposed by a Participant and for which a Revenue Service Program has been established. Such Impositions include, without limitation, Statewide Business License Taxes.
- (e) "LRS" means South Carolina Local Revenue Services, established by this Agreement.
- (f) "LRS Board of Directors" means the board of directors of LRS.
- (g) "LRS Business License Official" shall mean the person designated from time to time by the LRS Board of Directors to act as the business license official (as such term is used in S.C. Code §§ 6-1-400 to -420) with respect to one or more Revenue Service Programs. The LRS Board of Directors may, but need not, designate different persons as the LRS Business License Official for different Revenue Service Programs.
- (h) "Participant" means a local government that has become a participant in LRS by applying to LRS for admission and, if approved, accepting the terms of participation in LRS by ordinance and signing this Agreement in counterpart.
- (i) "Net Proceeds" means, with respect to any Revenue Service Program and for any period of calculation, the amount of Gross Proceeds that remain for distribution to Participants after the payment of operation and maintenance expenses (including, without limitation, LRS's compensation) for such period.
- (j) "Revenue Service Programs" means any one or more programs established or continued by LRS to administer, assess, collect, and enforce Impositions. Such Revenue Service Programs may include, without limitation, programs for the administration, assessment, collection, and enforcement of Statewide Business License Taxes.
- (k) "S.C. Code" means the South Carolina Code of Laws of 1976, as amended.
- (l) "State" means the State of South Carolina.
- (m) "Statewide Business License Taxes" means business license taxes that, pursuant to the S.C. Code, are applicable in a manner or at a rate that applies throughout the State. Such business license taxes include without limitation the business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; to brokers under Title 38, Chapter 45 of the S.C. Code; to telecommunications companies under Title 58, Chapter 9, Article 20 of the S.C. Code; and such other business license taxes as may now or hereafter be made

applicable throughout the State in a manner or at a rate that has been established by State law.

Section 2. Authorization of LRS. The municipalities that are initial signatories hereto do hereby establish LRS and authorize it to perform the functions and exercise the powers described in this Agreement. The functions to be performed hereunder are more specifically described in Section 5 below and the powers to be exercised are more specifically described in Section 6 below. The Participants, regardless of their respective dates of admission to LRS, further agree as follows:

- (a) The functions and powers described in this Agreement would be more efficiently and effectively performed and exercised in cooperation with other governments through LRS;
- (b) The Participants shall comply with the conditions of this Agreement and, by joining LRS, shall jointly perform the functions and exercise the powers herein described by contract with LRS.

Section 3. Participation. The right to participate in LRS shall be limited to local governments within the State. A qualifying entity may become a Participant by applying to LRS for admission and, if approved, accepting the terms of participation in LRS by ordinance and signing this Agreement in counterpart. LRS shall be sole judge of whether an applicant shall be admitted as a Participant. A Participant may be suspended or expelled by the LRS Board of Directors from LRS, provided that such suspension or expulsion shall not be effective until 30 days after written notice of suspension or expulsion has been mailed to it.

Section 4. LRS Board of Directors. LRS shall be governed by a Board of Directors containing five Directors. The members of the Association's Executive Committee (comprising the President, First Vice President, Second Vice President, Third Vice President, and Immediate Past President of the Association) shall serve *ex officio* as Directors of LRS, with terms of office coterminous with their terms as officers of the Association. The President of the Association, or in his or her absence the First Vice President of the Association, shall serve as chair at meetings of the LRS Board of Directors. With respect to LRS's officers, the members of the LRS Board of Directors shall occupy the same offices as they do with respect to the Association.

Section 5. Functions of LRS. LRS may, and at the direction of and subject to the control of the LRS Board of Directors shall, establish or continue one or more Revenue Service Programs including, without limitation, for the administration, assessment, collection, and enforcement of Statewide Business License Taxes and other Impositions related to Statewide Business License Taxes. LRS's functions with respect to the Revenue Service Programs shall include, without limitation, training employees; developing resources to assist business license functions; making necessary investigations into entities or individuals subject to Impositions; developing databases for the application, calculation, allocation, and distribution of Impositions; establishing procedures for determining and calculating the amounts due as Impositions; communicating with entities or individuals subject to Impositions; collecting current and delinquent Impositions; initiating, defending, managing, resolving, and settling disputes or litigation matters that affect more than

one Participant; and acquiring, licensing, developing, improving, maintaining, and protecting software and other information technology infrastructure.

Section 6. Powers of LRS. LRS shall have the following powers:

- (a) adopt bylaws for the regulation of its affairs and the conduct of its business and prescribe rules and policies and promulgate regulations in connection with the performance of its functions and duties;
- (b) adopt an official seal and alter it at its pleasure;
- (c) maintain an office at a place it determines;
- (d) sue and be sued in its own name and plead and be impleaded;
- (e) require documentation of amounts due from taxpayers, including without limitation by requiring reconciliation reports in which the taxpayer provides sufficient information to verify whether revenues of the taxpayer are appropriate for exclusion as non-municipal revenues and to determine the proper allocation of Impositions among Participants;
- (f) receive, administer, and comply with the conditions and requirements of a gift, grant, or donation of property or money;
- (g) acquire by purchase, lease, gift, or otherwise, or obtain options for the acquisition of, any property, real or personal, improved or unimproved, including an interest in land less than the fee thereof in conformity with state law;
- (h) sell, lease, exchange, transfer, mortgage, or otherwise dispose of, or grant options for any such purposes with respect to, any real or personal property or interest therein in conformity with state law;
- (i) make and execute contracts, agreements, or other undertakings with such agents, service contractors, persons, firms, corporations, and attorneys as it deems appropriate to perform its functions and exercise its powers;
- (j) acquire, license, develop, improve, maintain, and protect software and other information technology infrastructure;
- (k) employ professionals, support staff, attorneys, appraisers, financial advisors, and other consultants and employees as required in the judgment of LRS and fix and pay their compensation from funds available to LRS for that purpose;
- (l) transact any lawful business that will aid the purposes and functions of LRS;
- (m) make payments or donations, or do any other act, not inconsistent with law, that furthers the business and affairs of LRS; and
- (n) do all things necessary or convenient, not inconsistent with law, to further the activities and affairs of LRS

Section 7. Attorney-in-Fact Designation; Dispute Resolution and Conduct of Litigation. Each Participant hereby appoints LRS and its designees as its agent and attorney-in-fact to act on its behalf with respect to Impositions. As agent and attorney-in-fact, LRS shall be fully empowered to initiate, defend, manage, resolve, and settle any disputes or litigation (whether in its own name or in the name of the Participants) relating to Impositions owing or payable to one or more Participants; to pay all expenses, costs, and judgments that might be incurred against LRS when acting on behalf of its Participants for communication, investigation, negotiation, enforcement, defense, or settlement with respect to Impositions; and to take all other actions as may be necessary to administer, collect, investigate, enforce, and implement the Revenue Service Programs. Each Participant, 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 LRS to prosecute a civil action for collection in its behalf and hereby ratifies any such action that LRS may commence.

The LRS Board of Directors may, by majority vote, authorize a third party (including without limitation the Association) to act as attorney-in-fact to the same extent as set forth in this section on behalf of the Participants.

LRS's authority to initiate, defend, manage, resolve, and settle disputes and litigation shall be subject to the following terms and conditions:

- (a) If, with respect to any particular dispute, a proposed compromise or settlement would reduce the amount asserted by LRS to be payable to an individual Participant by more than ten percent (10%) of the total amount remitted by LRS to such Participant in the immediately preceding year for the relevant Revenue Service Program, then, notwithstanding subsections 7(b) and 7(c) below, LRS shall be required to secure the written consent of such Participant before compromising or settling such dispute with respect to such Participant. Otherwise, LRS shall be entitled to compromise or settle such dispute on behalf of each Participant without further authorization by such Participants beyond that contained herein.
- (b) Any proposed compromise or settlement that would result in a reduction of \$100,000 or less from the amount originally claimed to be due and owing by LRS may be approved or denied by LRS without separate approval by the LRS Board of Directors. The LRS Board of Directors shall, by appropriate action from time to time, designate one or more staff members or contractual counterparties who are authorized to compromise or settle such disputes.
- (c) Any proposed compromise or settlement that would result in a reduction of more than \$100,000 from the amount originally claimed to be due and owing by LRS must be approved or denied by the LRS Board of Directors.

- (d) Any proposed compromise or settlement that would result in a waiver of penalties, interest, late charges, or other amounts owing due to late payment of an Imposition must be approved or denied by the LRS Board of Directors.

Section 8. Appeals Process. The Participants acknowledge that, pursuant to local ordinances, regulations, and rules, each Participant has its own procedures by which matters relating to the calculation, assessment, and collection of business license taxes may be appealed. With respect to Impositions subject to this Agreement, however, each Participant has enacted a local ordinance by which appeals relating to such Impositions are excluded from the otherwise applicable local ordinance. Each Participant agrees that the appeals process described in this Section shall apply to all appeals relating to Impositions subject to this Agreement. Each Participant hereby consents to the adoption of the appeals process described in this Section; specifically declares its intention that such appeals process shall be deemed an exception to its otherwise applicable local ordinances, regulations, and rules; and agrees that it has or will approve such appeals process by appropriate local action.

- (a) There is hereby created a board for purposes of hearing appeals pursuant to this Section (the "Appeals Board"). The Appeals Board shall contain three members. The President of the Association, the Executive Director of the Association, and the President of the South Carolina Business Licensing Officials Association ("BLOA") shall each serve *ex officio* as members of the Appeals Board, with terms of office coterminous with their terms as officers of the Association or BLOA, as appropriate. The President of the Association, or in his or her absence the Executive Director of the Association, shall serve as chair at meetings of the Appeals Board.
- (b) With respect to the calculation, assessment, and collection of Impositions, the following appeals process, as required by Section 6-1-410, shall apply.
- (1) If a taxpayer fails or refuses to pay an Imposition by the date on which such Imposition is due, the LRS Business License Official may serve notice of assessment of the Imposition due on the taxpayer by mail or personal service. Within thirty days after the date of postmark or personal service, a taxpayer may request, in writing with reasons stated, an adjustment of the assessment. An informal conference between the LRS Business License Official and the taxpayer must be held within fifteen days of the receipt of the request, at which time the taxpayer may present any information or documents in support of the requested adjustment. Within five days after the conference, the LRS Business License Official shall issue a notice of final assessment and serve the taxpayer by mail or personal service with the notice and provide a form for any further appeal of the assessment by the taxpayer.
 - (2) Within thirty days after the date of postmark or personal service, the taxpayer may appeal the notice of final assessment by filing a completed appeal form with the LRS Business License Official, by mail or personal service, and by paying to LRS

in protest at least eighty percent of the business license tax based on the final assessment. The appeal must be heard and determined by the Appeals Board. The Appeals Board shall provide the taxpayer with written notice of the hearing and with any rules of evidence or procedure prescribed by the Appeals Board. The hearing must be held within thirty days after receipt of the appeal form unless continued to another date by agreement of the parties. A hearing by the Appeals Board must be held at a regular or specially called meeting of the Appeals Board. At the appeals hearing, the taxpayer and LRS have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The hearing must be recorded and must be transcribed at the expense of the party so requesting. The Appeals Board shall decide the assessment by majority vote. The Appeals Board shall issue a written decision explaining the basis for the decision with findings of fact and conclusions and shall inform the taxpayer of the right to request a contested case hearing before the Administrative Law Court. The written decision must be filed with the LRS Business License Official and served on the taxpayer by mail or personal service. The decision is the final decision of LRS on the assessment.

- (3) Within thirty days after the date of postmark or personal service of LRS's written decision on the assessment, a taxpayer may appeal the decision to the Administrative Law Court in accordance with the rules of the Administrative Law Court.

Section 9. LRS May Be Separately Organized. Hereafter, the LRS Board of Directors may determine, for corporate governance, recordkeeping, and operational purposes, that LRS should be established as a separate entity, either under the South Carolina Nonprofit Corporation Act, currently codified at Title 33, Chapter 31 of the S.C. Code, or otherwise. If the LRS Board of Directors so determines, it may take all such actions as may be necessary to organize LRS as a separate entity without further approval by the Participants, provided that such organization shall not otherwise vary or modify the terms of this Agreement except to the extent necessary to reflect the new organizational structure of LRS.

Section 10. Participation in a Revenue Service Program. A Participant may elect to participate in a Revenue Service Program by signing and delivering a separate supplement to this Agreement with respect to such Revenue Service Program (each, a "Participant Program Supplement"). The Participant Program Supplements shall be substantially identical within each Revenue Service Program. The form of the Participant Program Supplement is attached hereto as Appendix A.

Section 11. Collection of Impositions; Distributions; Payment for Services; Prohibition on Lobbying Activity.

- (a) LRS shall collect, subject to the Participant Program Supplements, all Impositions subject to this Agreement.

- (b) The Participants will compensate LRS for its services. Initially, such compensation shall be in the amount of four percent of Gross Proceeds collected for the benefit of each Participant within each Revenue Service Program, subject to any volume discount approved from time to time by the LRS Board of Directors, together with any interest earned on funds held on deposit prior to disbursement. The Participants acknowledge that this amount represents operating expenses payable to LRS for services rendered. For accounting and recordkeeping purposes, LRS will apply this rate to each Participant separately within each Revenue Service Program. Hereafter, and notwithstanding Section 13 below, the LRS Board of Directors by majority vote may amend the compensation method by giving notice to all participating Participants at least ninety days prior to the effective date of such amendment. Such amendment shall become effective after the ninety-day notice period with respect to each Participant without further action by such Participant, provided that such Participant may withdraw from participation at any time within ninety days after notice of the amendment is provided.
- (c) LRS will regularly, and not less than once in each calendar quarter, distribute the Net Proceeds to Participants.
- (d) No funds or personnel of LRS may be used or employed to influence any election; support or oppose any partisan organization; support or oppose the enactment, repeal, or modification of any federal or state legislation; or seek to influence any federal or state local government officials in the discharge of their official functions.

Section 12. Fiscal Year. LRS shall operate on a fiscal year from 12:01 a.m. January 1 of each year to 12:00 midnight December 31 of the succeeding year (the “LRS Year”). Application for participation, when approved in writing by LRS shall constitute a continuing contract for each succeeding LRS Year unless cancelled by LRS.

Section 13. Amendment. This Agreement may be amended by an agreement executed by those Participants constituting a majority of the Participants in LRS during the current LRS Year. In lieu of this amendment procedure, the Participants hereby appoint a 4/5 majority (i.e., at least four Directors) of the LRS Board of Directors agents to make any amendments to this Agreement that would not fundamentally alter the contemplated arrangement. Written notice of any amendment proposed for adoption by the LRS Board of Directors shall be mailed to each Participant not less than 30 days in advance. Written notice of amendments finally adopted by the LRS Board of Directors shall be mailed to each Participant not more than 30 days after adoption.

Section 14. Terms Applicable on Admission. Any entity that formally applies to participate in LRS and is accepted by LRS shall thereupon become a party to this Agreement and be bound by all of the terms and conditions hereof. A Participant may withdraw from participation by delivery of written notice of withdrawal at least 90 days prior to the end of an LRS Year, to be effective as of the end of such LRS Year.

Section 15. Term; Dissolution. LRS has been established with the bona fide intention that it shall be continued in operation indefinitely and that the contributions to LRS shall continue for an indefinite period. However, the LRS Board of Directors reserves the right at any time to terminate LRS by a written instrument to that effect executed by at least four-fifths (4/5) of the members of the LRS Board of Directors. Such written termination notice shall be delivered to each Participant no less than 120 days prior to the effective date of termination. In the event of such termination, Participant contributions shall cease as of the date of termination and the assets then remaining in the fund shall continue to be used and applied, to the extent available, for the (a) payment of claims arising prior to such termination and (b) payment of reasonable and necessary expenses incurred in such termination. Any monies or other assets thereafter remaining in LRS shall be distributed pro rata to the Participants in LRS as of the day of termination. In no event shall any such assets be returned or distributed to any individual. Upon such termination, the LRS Board of Directors shall continue to serve for such period of time and to the extent necessary to effectuate termination of LRS.

[signatures appear on following page]

IN WITNESS WHEREOF, the Participants listed below acknowledge their participation in LRS and acceptance of obligations thereunder, by the due execution hereof, following appropriate governmental body approval, by its mayor or other duly authorized official. Further, LRS has caused these presents to be signed by its President and attested by its Vice President.

MUNICIPAL ASSOCIATION OF SOUTH CAROLINA

B. Todd Glover, Executive Director

**LOCAL REVENUE SERVICES, A DIVISION OF THE
MUNICIPAL ASSOCIATION OF SOUTH CAROLINA**

Mayor Rick Osbon, President of LRS

ATTEST:

Mayor Barbara Blain-Bellamy, Vice President of LRS

PARTICIPANT SIGNATURE PAGE

TOWN OF MONCKS CORNER, SOUTH CAROLINA

Michael A. Locklear
Mayor

ATTEST:

Marilyn M. Baker
Town of Moncks Corner Clerk to Council

APPENDIX A: FORM OF PARTICIPANT PROGRAM SUPPLEMENT

WHEREAS, the Town of Moncks Corner (the "Municipality") has applied for and been approved to participate in South Carolina Local Revenue Services ("LRS");

WHEREAS, the Municipality has executed a counterpart of the Local Revenue Services Agreement (the "Agreement") by and among itself and all other participants in LRS;

WHEREAS, capitalized terms used and not otherwise defined herein have the meaning given to such terms in the Agreement;

WHEREAS, pursuant to the Agreement, LRS has established Revenue Service Programs for Statewide Business Licenses and other Impositions; and

WHEREAS, the Municipality now desires to agree to participate in one or more Revenue Service Programs;

NOW, THEREFORE, the Municipality hereby agrees with LRS as follows:

Section 1. Participation in Revenue Service Programs. The Municipality hereby elects and agrees to participate in the following Revenue Service Programs: ITP / BTP / TTP.

Section 2. Term. This Participant Program Supplement is effective until December 31, 2023, and shall continue from year-to-year thereafter until terminated by either party upon notice delivered in writing given at least 90 days prior to the next upcoming December 31.

Section 3. Payment for Services. The Municipality agrees that it will compensate LRS for its services as set forth in the Agreement. Initially, such compensation shall be in the amount of four percent of Gross Proceeds collected for the benefit of the Municipality within each Revenue Service Program, subject to any volume discount approved from time to time by the LRS Board of Directors, together with any interest earned on funds held on deposit prior to disbursement. The Municipality acknowledges that this amount represents operating expenses payable to LRS for services rendered. For accounting and recordkeeping purposes, LRS will apply this rate to the Municipality separately within each Revenue Service Program.

Section 4. Expenses; Fund Accounting. (a) The rate for services established herein shall be inclusive of all administrative expenses of LRS, except legal expenses incurred in connection with the services rendered. Legal expenses incurred by LRS are not included in the base rate and shall be prorated to all Participants in direct relationship to the disbursements of the Revenue Service Program to which the legal expenses relate.

(b) LRS 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.

Section 5. Special Provisions for BTP. (a) Pursuant to Title 38, Chapter 45 of the South Carolina Code of Laws (the "Brokers Insurance Statute"), the Municipality designates the Municipal

Association of South Carolina as the municipal agent to act on behalf of the municipality for the purposes of the Brokers Insurance Statute.

(b) The Brokers Insurance Statute governs the receipt from the South Carolina Department of Insurance ("DOI") and distribution to the Municipality of all municipal premium taxes from brokers for non-admitted surplus lines insurance. Upon receipt of the taxes from the DOI, LRS will deposit all funds received in an appropriate account for which accurate records will be maintained. Taxes will be disbursed to the Municipality, less the service charge herein agreed to, as collections permit.