

Mayor
Elise Partin

Mayor Pro-Tem
Tim James

Council Members
Phil Carter
Hunter Sox
Byron Thomas

City Manager
Tracy Hegler

Deputy City Manager
Jim Crosland
Assistant City Manager
Michael Conley



**City of Cayce
Regular Council Meeting
Tuesday, December 5, 2023
6:00 p.m. – Cayce City Hall – 1800 12th Street
www.caycesc.gov**

**To Access Council Meeting Livestream, click
<https://www.youtube.com/@cityofcayce1137/streams>**

I. Call to Order

- A. Invocation and Pledge of Allegiance
- B. Approval of Minutes
November 15, 2023 Regular Council Meeting

II. Public Comment Regarding Items on the Agenda

III. Presentations

- A. Presentation of Cayce Calendar Contest Winners
- B. Presentation of Whole Sole Award

IV. Resolution

- A. Consideration and Approval of Resolution Recognizing the Greater Cayce West Columbia Chamber of Commerce for Being Awarded the Carolinas Outstanding Chamber of the Year

V. Ordinance

- A. Discussion and Approval of Ordinance 2023-13 Adopting a Revised Business License Ordinance in Accordance with the Business License Standardization Act (2020 Act No. 176) – Second Reading

VI. Items for Discussion and Possible Approval

- A. Discussion and Approval of 2024 Council Meeting Dates
- B. Discussion and Approval of a Grant Award from the Rural Infrastructure Authority for Six Mile Creek Sewer Interceptor
- C. Discussion and Approval for Purchase of a Sewer Camera

- D. Discussion and Approval to Purchase a Replacement Wastewater Collections Vehicle

VII. Committee Matters

- A. Approval to Enter the Following Committee Approved Minutes into the City's Record
Events Committee – October 12, 2023
- B. Appointments and Reappointments
Beautification Foundation – Two (2) Positions
Municipal Election Commission – One (1) Position

VIII. City Manager's Report

IX. Council Comments

X. Executive Session

- A. Receipt of legal advice relating to claims and potential claims by and against the City and other matters covered by the attorney-client privilege
- B. Personnel Matter – City Manager's annual evaluation and salary review
- C. Discussion of appointment of City Attorney

XI. Reconvene

XII. Possible actions by Council in follow up to Executive Session

XIII. Adjourn

SPECIAL NOTE: Upon request, the City of Cayce will provide this document in whatever form necessary for the physically challenged or impaired.



Mayor
Elise Partin

Mayor Pro-Tem
Tim James

Council Members
Phil Carter
Hunter Sox
Byron Thomas

City Manager
Tracy Hegler

Deputy City Manager
Jim Crosland
Assistant City Manager
Michael Conley

**City of Cayce
Regular Council Meeting
Wednesday, November 15, 2023**

The November 15, 2023, Regular Council Meeting was held this evening at 6:00 p.m. in Council Chambers. Those present included Mayor Elise Partin and Council Members Phil Carter, Tim James, Hunter Sox and Byron Thomas. City Manager Tracy Hegler, Deputy City Manager Jim Crosland, Assistant City Manager Michael Conley, Municipal Clerk Mendy Corder, Assistant Police Chief Shawn Grant, Assistant Fire Chief Ryan Gates, Finance Director Kelly McMullen, Human Resources Director Lynn Dooley and Utility Director Betsy Catchings were also in attendance.

Mayor Partin asked if members of the press and the public were duly notified of the meeting in accordance with the FOIA. Ms. Corder confirmed they were notified.

Call to Order

Mayor Partin called the meeting to order and Council Member Carter gave the invocation. Mayor Partin led the assembly in the Pledge of Allegiance.

- B. Oath of Office Administered by Judge Bryan Jeffries
Mayor
- Oath of Office Administered by Judge Bryan Jeffries
Council Member District 2
- Oath of Office Administered by Council Member Tim James
Council Member District 4

Judge Bryan Jeffries administered the Oath of Office to Mayor Elise Partin who was recently reelected to office. South Carolina State Attorney General Mr. Alan Wilson administered the Oath of Office to Council Member-elect Byron Thomas who was recently elected to office. Council Member Tim James administered the Oath of Office to Council Member Phil Carter who was recently reelected to office. After everyone took their Oath of Office, they joined the other Council Members at their seats.

Mayor Partin asked Council Members Carter and Thomas if they wanted to say anything before the meeting started. Council Member Thomas stated he was honored and humbled and deeply grateful to represent District Two in the City. He stated whether one voted for him or not he was ready to work hard to earn everyone's respect and trust. He stated that Cayce had so much potential and he was excited to get to work to bring that potential to life. Council Member Thomas stated that he believed in togetherness because together, everyone achieved more. He stated that for Team Cayce to be successful, everyone had to work together to make sure that the C in Cayce stands for community. He stated that James 1:19 said, "My dear brothers and

sisters, take note of this. Everyone should be quick to listen. Slow to speak and slow to become angry.” Council Member Thomas stated that he was a talker so he would work hard to follow that command and to serve to the best of his abilities. He stated that above all else, he loved Cayce. He stated that lastly to the love of his life, Rebecca Thomas, on that day, 122 days ago, they were married. He thanked her so much for being the love of his life.

Council Member Carter stated that the previous eight (8) years serving the wonderful City of Cayce had been a blessing and honor. He stated that he grew up in Cayce and loved it. He stated that so many people attending the Council Meeting was a testament and it was amazing that such a great crowd came to support all of Council and was appreciated.

Mayor Partin stated that resident Mr. Gerald Cromer, who was a consistent attendee of the City’s Council Meetings, always said that people need to come to the meetings and that night they did. She thanked her husband, children, family and friends. She also thanked those who could not be there in person but were joining virtually. Mayor Partin stated that there were so many citizens and business owners in attendance. She stated that the last few months had been grueling for the City but everyone in attendance did not believe the lies about businesses leaving Cayce because they knew it was a great place to be. She stated that they did not believe the lies about the City’s taxes because Council and staff communicated and kept residents updated on those things. She stated that most important to her, they did not believe the lies about the awesome job that the City’s staff did on a daily basis because they saw them doing it. Mayor Partin stated that residents often reached out to Council and staff to compliment the great work of staff. She stated that they were what made the City great and kind and a great place for everyone to be together. She stated that underlined in the Bible her children just held for her during her Oaths in Genesis chapter 50, verse 20, it stated “They intended harm, but God intended it for good.” Mayor Partin stated that they were celebrating the good, the kind and the caring, and all they could do together to take care of their city.

C. Nomination and Election of Mayor Pro Tem

Council Member Carter made a motion to nominate Council Member James for Mayor Pro Tem. Council Member Thomas seconded the motion which was unanimously approved by roll call vote.

Approval of Minutes

Council Member Sox made a motion to approve the October 3, 2023 Regular Council Meeting minutes as written. Mayor Pro Tem James seconded the motion which was unanimously approved by roll call vote.

Public Comment Regarding Items on the Agenda

There was no public comment.

Proclamation

- A. Approval of Proclamation – Declaring November 2023 as National American Indian Heritage Month

Mayor Pro Tem James made a motion to approve the Proclamation declaring November 2023 as National American Indian Heritage Month. Council Member Sox seconded the motion which was unanimously approved by roll call vote.

Ordinance

- A. Discussion and Approval of Ordinance 2023-13 Adopting a Revised Business License Ordinance in Accordance with the Business License Standardization Act (2020 Act No, 176) – First Reading

Ms. Hegler stated that South Carolina's Act 176 required that every municipality and county government with a business license tax update its business license class schedule every odd numbered year and those updates would go into effect the next year. She stated that as required by that act class schedule updates used the latest statistical data on business profitability from the IRS which then received approval from the South Carolina Revenue and Fiscal Affairs Office. She stated that the agenda packet included the amendments along with a red line that showed what was proposed to be changed, which was required to be changed by State law.

Ms. Hegler stated that as a summary, there were two (2) appendix's and Appendix A had three (3) changes that basically applied to telephone companies and peddlers that change their classification. She stated that Council Member Sox asked if the change affected places that had billiard and pool tables and it did apply to those places as well. She stated that they would be required to get a separate license for that use but it should not have a major impact because it was probably going into their gross income anyway. Ms. Hegler stated that Appendix B was a table that outlined those changes. She stated that the changes were supposed to be done by the end of the year for all places that had a business license so staff recommended that Council give First Reading approval to Ordinance 2023-13 amending the Business License Ordinance to update the class schedule as required by act 176 of 2020.

Council Member Carter made a motion to approve Ordinance 2023-13. Council Member Sox seconded the motion. Mayor Pro Tem James asked if the change would apply to other arcade type games as well. Ms. Hegler stated that those type games were already regulated. Mayor Partin called the question which was unanimously approved by roll call vote.

Items for Discussion and Possible Approval

- A. Discussion and Approval of Award for Fire Station Vehicle Exhaust Removal System as Approved by Council in the 2023–2024 American Rescue Plan Funding Budget

Ms. Hegler stated that the purchase of the fire station vehicle exhaust removal system was approved by Council in the current budget and would be funded with American Rescue Plan budget allocations. She stated that during the budget process the total value for the project was estimated at \$56,000. She stated that the Fire Department had a need to remove cancer causing particulates that were found in the diesel exhaust that came from the fire trucks. She stated that when Council approved the allocation, staff issued a request for proposal by the City for the project and three (3) bids were received from Air Cleaning Specialist, Ward/No Smoke and Magnet Grip. Ms. Hegler stated that after thorough discussions by staff, it was recommended that the award be given to Air Cleaning Specialists for the project cost of \$56,443 as they were found to be the most responsive, responsible vendor. She stated that the ACS proposal included labor, installation, freight, sales tax, electrical wiring and ductwork to install the exhaust removal system. She stated that the proposal also included a five (5) year warranty with two (2) periodic scheduled maintenance visits per year. She stated that staff recommended that Council give approval for the City Manager to negotiate and enter into an agreement with Air Cleaning Specialists for this project in an amount not to exceed \$56,443 for the purchase of a fire station vehicle exhaust removal system. She stated that the project would be funded by the approved American Rescue Plan allocation that Council approved at \$56,000 and staff proposed making up the \$443 difference within the Fire Department's operating budget.

Mayor Pro Tem James made a motion to give approval for the City Manager to negotiate and enter into an agreement with Air Cleaning Specialists for this project in an amount not to exceed \$56,443 for the purchase of a fire station vehicle exhaust removal system to be funded by the approved American Rescue Plan allocation that Council approved at \$56,000 and funding the \$443 difference within the Fire Department's operating budget. Council Member Sox seconded the motion which was unanimously approved by roll call vote.

Committee Matters

- A. Approval to Enter the following Committee Approved Minutes into the City's Record
Cayce Housing Authority – June 20, 2023
Cayce Housing Authority – August 17, 2023
Events Committee – September 14, 2023
Museum Commission – October 4, 2023

Council Member Carter made a motion to enter the Committee approved minutes into the City's record. Council Member Sox seconded the motion which was unanimously approved by roll call vote.

B. Reappointments

Museum Commission – Three (3) Positions

Public Safety Foundation – Two (2) Positions

Council Member Carter made a motion to approve Mr. Dantzler, Mr. Moore and Mr. Brickman's reappointments to the Museum Commission. Council Member Sox seconded the motion. Mayor Partin called the question which was unanimously approved by roll call vote. Council Member Carter made a motion to approve Ms. Lorick and Mr. Fisher's reappointments to the Public Safety Foundation. Mayor Pro Tem James seconded the motion which was unanimously approved by roll call vote.

C. Appointment of Council Members to Boards and Foundations

Mayor Pro Tem James made a motion to appoint Council Member Sox to the Public Safety Foundation. Council Member Carter seconded the motion which was unanimously approved by roll call vote. Council Member Carter made a motion to appoint Council Member Thomas to the Beautification Foundation. Mayor Pro Tem James seconded the motion which was unanimously approved by roll call vote.

City Manager's Report

Ms. Hegler stated that a list of the City's 2024 holiday schedule was left at Council's seats. She stated that the City's exciting Christmas in Cayce schedule would start on November 30 with the Cayce Tree Lighting at City Hall and on Friday, December 1, was the Carols Along the Riverwalk put on by the City's Events Committee. She stated that on Saturday, December 2 was Christmas Traditions at the Museum. Ms. Hegler stated that the Museum Commission was hosting a new European style market.

Ms. Hegler stated that the City was awarded a million-dollar Rural Infrastructure Authority Grant for the lining of the Six Mile Creek sewer line which had been a major issue for Council Member Carter's district. She stated that staff was very proud to receive the grant. She stated that the new restaurant Tacos Nayarit locating on Knox Abbott Drive had obtained all their permits and were expecting six months for demo and hopefully opening in that amount of time. She stated that this was going to be a great new addition to Knox Abbott Drive as well as the new Lexington Medical Center Urgent Care facility that was developed so quickly. Ms. Hegler stated that they should be receiving their certificate of occupancy in the next two (2) weeks.

Ms. Hegler stated that Shop with a Cop was being advertised and planned and the Police Department was expecting a good year raising funds so they could go shopping with children throughout the City. She stated that the remainder of the week was Cops on a Coop at the West Columbia Chick-fil-A where Officers would be raising funds. She stated that she loved to always end her report with staff compliments. She stated that the City's Utility Director received an email complimenting staff members Tony King and Ben Taylor. The email read "today I had an occasion to report a sewer problem to the City of Cayce even though it was Sunday. The call was handled promptly and professionally. The two workers who responded were very knowledgeable and quickly solved the problem. All these employees are to be commended." She stated that the same resident wrote staff again that day and stated that his issue had continued at no fault of the City's team but again staff addressed it quickly. He further said he was kept aware of what was found and the repairs to be made by City staff and the City had an excellent utilities crew and to please pass along his thanks and appreciation. Ms. Hegler stated that her favorite part of the email was the resident signed off as a happy, happy Cayce water and sewer customer.

Ms. Hegler stated that she also received a compliment from Lexington School District Two Director of Operations. It read "Good morning in my world, much like yours, no news is good news. Occasionally we do get some good news. I would like to take a minute to compliment the City of Cayce, specifically Candace in helping Lexington Two with our grease trap maintenance program." Ms. Hegler stated that Candace was the City's new fats, oil and grease inspector. The email continued, "I've been dealing with FOG inspectors for 16 years and I cringe when they call. This is because all of them have either been incompetent or a pain to work with. I cringed when Candace called to set up a meeting several months ago. At that meeting I met the first fog inspector that actually knew what she was talking about. Her attitude was we will work together to do what needs to be done. She even provided a list of contractors that could help us do the work from that list. We were able to find a contractor that saved us money and did an amazing job. Because of Candace I no longer cringe when it's time to clean and inspect the grease traps. She has been an asset to us all and we are thankful." Ms. Hegler stated that she loved it when they people took the time to be that specific. She stated that she also received staff kudos from a citizen on Summerland Drive complimenting Allen Clayborn and Ty Wallace who installed a clean out at her home, since she previously had some sewer issues. She stated that the resident took the time to call City Hall that same afternoon to say that City staff were sweet and nice and cleaned up the area after they worked in it. She stated that the resident said it was a wonderful experience and she was happy that they were even able to meet her husband and her.

Council Comments

Council Member Thomas stated that the City's Events Committee put on an amazing Fall Fest in October and he wanted to give them some love because there was

people outside of South Carolina that actually came to the festival and stayed in Cayce. He stated that they dined in the City and hopefully made some good relationships with people that live in Cayce. He thanked the Events Committee for continuing to put on amazing events that bring out citizens and then they could continue to make the C in Cayce stand for community.

Mayor Pro Tem James stated that he had the opportunity that morning to attend the South Carolina Criminal Justice Hall of Fame induction and Chief A.G. Dantzler, who served 39 years at the City of Cayce as Director of Public Safety, was inducted as a Hall of Fame recipient. He stated that it gave him great pleasure to see Chief Dantzler receive that past due recognition and Chief Dantzler was he was literally honored by it all.

Executive Session

- A. Receipt of legal advice relating to claims and potential claims by and against the City and other matters covered by the attorney-client privilege
- B. Discussion and appointment to fill the vacant City Prosecutor's position and approval of contract

Mayor Pro Tem James made a motion to move into Executive Session. Council Member Carter seconded the motion which was unanimously approved by roll call vote.

Reconvene

After the Executive Session was concluded, Council Member Thomas made a motion to reconvene the Regular meeting. Council Member Sox seconded the motion which was unanimously approved by roll call vote. Mayor Partin announced that no vote was taken in Executive Session other than to adjourn and resume the Regular meeting.

Possible actions in follow up to Executive Session

Council Member Sox made a motion to appoint Ms. Stringfellow as the City's Prosecutor. Council Member Thomas seconded the motion which was unanimously approved by roll call vote.

Adjourn

Council Member Sox made a motion to adjourn the meeting. Council Member Carter seconded the motion which was unanimously approved by roll call vote. There being no further business, the meeting adjourned at 7:23pm.

Elise Partin, Mayor

ATTEST:

Mendy Corder, CMC, Municipal Clerk

2024 Cayce Calendar Contest Winners

Name	Title of Photo	Month
Sgt. Brandon Poole	Bella	January
Amanda Rowan	Belle	February
Tracy Squires	Taco	March
Brianna Haselden	Delta	April
Tiffany Herring	Ducky	May
Lauren Wyatt	Maggie	June
Kellie McCarter	Sophie	July
Zach Pippin	Percival	August
Michael Norris	Stella and Piper	September
Eryn Blake	Shadow	October
Emily Miller	Sybil	November
Abby Anderson	Rico and Larry	December

Amanda Bundrick, the grand prize winner, receives a \$200.00 check and her winning photo, Elliot, is featured on the cover of the calendar.

All other winners receive a \$50.00 check.



Mayor
Elise Partin

Mayor Pro-Tem
Tim James

Council Members
Phil Carter
Hunter Sox
Byron Thomas

City Manager
Tracy Hegler

Deputy City Manager
Jim Crosland
Assistant City Manager
Michael Conley

Resolution Recognizing the Greater Cayce West Columbia Chamber of Commerce for Being Awarded the Carolinas Outstanding Chamber of the Year for Under 700 Members

Whereas, the Greater Cayce-West Columbia Chamber of Commerce & Visitors Programs, also known as the “Chamber”, was incorporated on October 9, 1957; and

Whereas, the Greater Cayce West Columbia Chamber of Commerce promotes and meets the needs of business and tourism; and

Whereas, the Greater Cayce West Columbia Chamber of Commerce strengthens local business and tourism making the municipalities within the Chamber excellent places to live, work, connect and explore; and

Whereas, the Greater Cayce-West Columbia Chamber of Commerce sponsors many programs and hosts monthly Business Breakfast meetings and ribbon cuttings for its membership; and

Whereas, the Greater Cayce West Columbia Chamber of Commerce received the designation of Accreditation in 2022; and

Whereas, the Greater Cayce West Columbia Chamber of Commerce has been named the 2023 Outstanding Chamber of the Year for Under 700 Members by the Carolinas Association of Chamber of Commerce Executives Board of Directors, which is an impressive award; and

Whereas, the Greater Cayce West Columbia Chamber of Commerce was chosen as a recipient due to the many milestones achieved in the last 18 months; and

Whereas, the Greater Cayce West Columbia Chamber of Commerce was also recognized for its membership momentum, as well as the retention of membership and community involvement; and

NOW, THEREFORE, BE IT RESOLVED, that the Cayce City Council, in Council Session duly assembled, joins in recognizing the Greater Cayce West Columbia Chamber of Commerce for being awarded the Carolinas Outstanding Chamber of the Year for Under 700 Members.

ADOPTED this 5th day of December, 2023.

Elise Partin, Mayor

ATTEST:

Mendy Corder, CMC, Municipal Clerk

Memorandum

To: Mayor and Council

From: Tracy Hegler, City Manager
Rochelle Smith, Business Services Administrator

Date: November 15, 2023

Subject: Business License Amendment and New Classification Schedule - Second Reading

Issue

Council approval is needed to approve the necessary Business License Ordinance amendments.

Discussion

South Carolina's Act 176, the Business License Standardization Act, requires every municipality and county government with a business license tax to update its business licensing class schedule every odd-numbered year to go into effect the following year. As such, 2023 is the time we need to update the ordinance to be in compliance with the law.

As required by ACT 176, the class schedule updates use the latest statistical data on business profitability from the IRS, which then receives approval from the SC Revenue and Fiscal Affairs Office.

The amendments are shown in the redlined version of the attached ordinance, and are summarized below as:

Amendments to Appendix A -

- a) Telephone Companies Class 8.3 - current NAICS codes are to be replaced with NAICS 517111, 517112, 517122.
- b) Billard or Pool Tables Class 8.6 – A business that has billiard or pool tables must now separate their gross income. One business license will be issued for the business using its total gross excluding the gross from the billiard or Pool tables. An additional business license will be issued for the billiard or pool tables.
- c) The NAICS code for 9.41 and 9.42 (peddlers) have been eliminated. Businesses that were previously classified in those classes shall be required to apply and pay for a business license in their natural class.

Amendments to Appendix B –

Current Business License Ordinance, the "Business License Rate Schedule," is hereby amended as follows:

- a) Classes 1 through 8 are to be amended and restated as set forth in Appendix A changes.
- b) Class 9 will remain in full force and effect as set forth in the current Business License Ordinance.
- c) NAICS codes corresponding to classes 9.41 and 9.42 have been eliminated.

Recommendation

Staff recommends Council give Second Reading approval to Ordinance 2023-13 amending the Business License Ordinance to update the class schedule as required by Act 176 of 2020.

STATE OF SOUTH CAROLINA)	ORDINANCE 2023-13
)	AMENDING THE BUSINESS LICENSE
COUNTY OF LEXINGTON)	ORDINANCE TO UPDATE THE CLASS
)	SCHEDULE AS REQUIRED BY ACT 176
CITY OF CAYCE)	OF 2020

WHEREAS, the City of Cayce (the “Municipality”) is authorized by S.C. Code § 5-7-30 and Title 6, Chapter 1, Article 3 to impose a business license tax on gross income;

WHEREAS, by Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act and codified at S.C. Code §§ 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 the Standardization Act requires that by December thirty-first of every odd year, each municipality levying a business license tax must adopt, by ordinance, the latest Standardized Business License Class Schedule as recommended by the Municipal Association of South Carolina (the “Association”) and adopted by the Director of the Revenue and Fiscal Affairs Office;

WHEREAS, following the enactment of the Standardization Act, the Municipality enacted Ordinance No. 2021-23 on November 9, 2021, in order to comply with the requirements of the Standardization Act (the “Current Business License Ordinance”);

WHEREAS, the City Council of the Municipality (the “Council”) now wishes to amend the Current Business License Ordinance to adopt the latest Standardized Business License Class Schedule, as required by the Standardization Act, and to make other minor amendments as recommended by the Association;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of Cayce, in Council, duly assembled, as follows:

SECTION 1. Amendments to Appendix A. Appendix A to the Current Business License Ordinance, the “Business License Rate Schedule,” is hereby amended as follows:

- (a) Class 8.3 is hereby amended by deleting the NAICS Codes and replacing them with NAICS 517111, 517112, 517122 – Telephone Companies.
- (b) Class 8.6 is hereby amended and restated in its entirety to read as follows: “**8.6 NAICS Code Varies - Billiard or Pool Tables.** A business that offers the use of billiard or pool tables shall be subject to business license taxation under its natural class for all gross income of the business excluding the gross income attributable to the billiard or pool tables. In addition, the billiard or pool tables shall require their own separate business licenses pursuant to S.C. Code § 12-21-2746 and shall be subject to a license tax of \$5.00 per table measuring less than 3-1/2 feet wide and 7 feet long, and \$12.50 per table longer than that.”
- (c) The NAICS codes corresponding to Classes 9.41 and 9.42 have been eliminated. Businesses that were previously classified into 9.41 or 9.42 shall be required to

apply and pay for a business license in their natural class. Applicants for a license to sell on private property must provide written authorization from the property owner to use the intended location.

SECTION 2. Amendments to Appendix B. Appendix B to the Current Business License Ordinance, the “Business License Rate Schedule,” is hereby amended as follows:

- (a) Classes 1 through 8 in Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” are hereby amended and restated as set forth on the attached Exhibit A.
- (b) Class 9 in Appendix B to the Current Business License Ordinance, the “Business License Class Schedule,” shall remain in full force and effect as set forth in the Current Business License Ordinance.
- (c) The NAICS codes corresponding to Classes 9.41 and 9.42 have been eliminated. Businesses that were previously classified into 9.41 or 9.42 shall be required to apply and pay for a business license in their natural class.

SECTION 3. Repealer, Effective Date. All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective with respect to the business license year beginning on May 1, 2024.

This Ordinance shall be effective from the date of second and final reading.

DONE IN MEETING DULY ASSEMBLED, this _____ day of _____ 2023.

Elise Partin, Mayor

Attest:

Mendy Corder, CMC, Municipal Clerk

First Reading: _____

Second Reading and Adoption: _____

Approved as to form: _____
Danny C. Crowe, City Attorney

2024 BUSINESS LICENSE ORDINANCE

Section 1. License Required. Every person engaged or intending to engage in any business, calling, occupation, profession, or activity with the object of gain, benefit, or advantage, in whole or in part within the limits of the City of Cayce, South Carolina, is required to pay an annual license tax for the privilege of doing business and obtain a business license as herein provided.

Section 2. Definitions. The following words, terms, and phrases, when used in this ordinance, shall have the meaning ascribed herein. Defined terms are not capitalized when used in this ordinance unless the context otherwise requires.

“Business” means any business, calling, occupation, profession, or activity engaged in with the object of gain, benefit, or advantage, either directly or indirectly.

“Charitable Organization” means an organization that is determined by the Internal Revenue Service to be exempt from Federal income taxes under 26 U.S.C. Section 501(c)(3), (4), (6), (7), (8), (10) or (19).

“Charitable Purpose” means a benevolent, philanthropic, patriotic, or eleemosynary purpose that does not result in personal gain to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization.

“Classification” means that division of businesses by NAICS codes 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 the Council.

“Council” means the City Council of the City of Cayce.

“Domicile” means a principal place from which the trade or business of a licensee is conducted, directed, or managed. For purposes of this ordinance, a licensee may be deemed to have more than one domicile.

“Gross Income” means the gross receipts or gross revenue of a business, received or accrued, for one calendar or fiscal year collected or to be collected from business done within the Municipality. If the licensee has a domicile within the Municipality, business done within the Municipality shall include all gross receipts or revenue received or accrued by such licensee. If the licensee does not have a domicile within the Municipality, business done within the Municipality shall include only gross receipts or revenue received or accrued within the Municipality. In all cases, if the licensee pays a business license tax to another county or municipality, then the licensee’s gross income for the purpose of computing the tax within the Municipality must be reduced by the amount of revenues or receipts taxed in the other county or municipality and fully reported to the Municipality. Gross income for business license tax purposes shall not include taxes collected for a governmental entity, escrow funds, or funds that are the property of a third party. The value of bartered goods or trade-in merchandise shall be included in gross income. The gross receipts or gross revenues for business license purposes may be verified by inspection of returns and reports filed with the Internal Revenue Service, the South Carolina Department of Revenue, the South Carolina Department of Insurance, or other

government agencies. In calculating gross income for certain businesses, the following rules shall apply:

- A. Gross income for agents shall be calculated on gross commissions received or retained, unless otherwise specified. If commissions are divided with other brokers or agents, then only the amount retained by the broker or agent is considered gross income.
- B. Except as specifically required by S.C. Code § 38-7-20, gross income for insurance companies shall be calculated on gross premiums written.
- C. Gross income for manufacturers of goods or materials with a location in the Municipality shall be calculated on the lesser of (i) gross revenues or receipts received or accrued from business done at the location, (ii) the amount of income allocated and apportioned to that location by the business for purposes of the business's state income tax return, or (iii) the amount of expenses attributable to the location as a cost center of the business. Licensees reporting gross income under this provision shall have the burden to establish the amount and method of calculation by satisfactory records and proof. Manufacturers include those taxpayers reporting a manufacturing principal business activity code on their federal income tax returns.

"License Official" means a person designated to administer this ordinance. Notwithstanding the designation of a primary license official, the Municipality may designate one or more alternate license officials to administer particular types of business licenses, including without limitation for business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code.

"Licensee" means the business, the person applying for the license on behalf of the business, an agent or legal representative of the business, a person who receives any part of the net profit of the business, or a person who owns or exercises control of the business.

"Municipality" means the City of Cayce, South Carolina.

"NAICS" means the North American Industry Classification System for the United States published under the auspices of the Federal Office of Management and Budget.

"Person" means any individual, firm, partnership, limited liability partnership, limited liability company, 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 principal.

Section 3. Purpose and Duration. The business license required by this ordinance is for the purpose of providing such regulation as may be required for the business subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. ***The license year ending on April 30, 2022, shall commence on May 1, 2022 and shall run for a 12-month>> period.***

Section 4. Business License Tax, Refund.

- A. The required business license tax shall be paid for each business subject hereto according to the applicable rate classification on or before the due date of the 30th day of April in each year, except for those businesses in Rate Class 8 for which a different due date is specified. Late payments shall be subject to penalties as set forth in Section 12 hereof, except that admitted insurance companies may pay before June 1 without penalty.
- B. A separate license shall be required for each place of business and for each classification or business conducted at one place. If gross income cannot be separated for classifications at one location, the business license tax shall be computed on the combined gross income for the classification requiring the highest rate. The business license tax must be computed based on the licensee's gross income for the calendar year preceding the due date, for the licensee's twelve-month fiscal year preceding the due date, or on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The business license tax for a new business must be computed on the estimated probable gross income for the balance of the license year. No refund shall be made for a business that is discontinued.
- C. A licensee that submits a payment greater than the amount owed may request a refund. To be considered, a refund request must be submitted in writing to the Municipality before the June 1 immediately following the April 30 on which the payment was due and must be supported by adequate documentation supporting the refund request. The Municipality shall approve or deny the refund request, and if approved shall issue the refund to the business, within thirty days after receipt of the request.

Section 5. Registration Required.

- A. 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 the due date of each year; *provided*, a new business shall be required to have a business license prior to operation within the Municipality, and an annexed business shall be required to have a business license within thirty (30) days of the annexation. A license for a bar (NAICS 722410) must be issued in the name of the individual who has been issued the corresponding state alcohol, beer, or wine permit or license and will have actual control and management of the business.
- B. Application shall be on the then-current standard business license application as established and provided by the Director of the South Carolina Revenue and Fiscal Affairs Office and shall be accompanied by all information about the applicant, the licensee, and the business deemed appropriate to carry out the purpose of this ordinance by the license official. Applicants may be required to submit copies of portions of state and federal income tax returns reflecting gross receipts and gross revenue figures.
- C. 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, personal property taxes on business property, and other monies due and payable to the Municipality have been paid.

- D. The Municipality shall allow application, reporting, calculation, and payment of business license taxes through the business license tax portal hosted and managed by the South Carolina Revenue and Fiscal Affairs Office, subject to the availability and capability thereof. Any limitations in portal availability or capability do not relieve the applicant or licensee from existing business license or business license tax obligations.

Section 6. Deductions, Exemptions, and Charitable Organizations.

- A. No deductions from gross income shall be made except income earned outside of the Municipality on which a license tax is paid by the business to some other municipality or county and fully reported to the Municipality, taxes collected for a governmental entity, or income which cannot be included for computation of the tax pursuant to state or federal law. Properly apportioned income from business in interstate commerce shall be included in the calculation of gross income and is not exempted. The applicant shall have the burden to establish the right to exempt income by satisfactory records and proof.
- B. No person shall be exempt from the requirements of the ordinance by reason of the lack of an established place of business within the Municipality, unless exempted by state or federal law. The license official shall determine the appropriate classification for each business in accordance with the latest issue of NAICS. 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 liability for payment of any other tax or fee by reason of application of this ordinance.
- C. Wholesalers are exempt from business license taxes unless they maintain warehouses or distribution establishments within the Municipality. A wholesale transaction involves a sale to an individual who will resell the goods and includes delivery of the goods to the reseller. It does not include a sale of goods to a user or consumer.
- D. A charitable organization shall be exempt from the business license tax on its gross income unless it is deemed a business subject to a business license tax on all or part of its gross income as provided in this section. A charitable organization, or any affiliate of a charitable organization, that reports income from for-profit activities or unrelated business income for federal income tax purposes to the Internal Revenue Service shall be deemed a business subject to a business license tax on the part of its gross income from such for-profit activities or unrelated business income.
- E. A charitable organization shall be deemed a business subject to a business license tax on its total gross income if (1) any net proceeds of operation, after necessary expenses of operation, inure to the benefit of any individual or any entity that is not itself a charitable organization as defined in this ordinance, or (2) any net proceeds of operation, after necessary expenses of operation, are used for a purpose other than a charitable purpose as defined in this ordinance. Excess benefits or compensation in any form beyond fair market value to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization shall not be deemed a necessary expense of operation.

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 tax required by this ordinance.

Section 8. Display and Transfer.

- A. All persons shall display the license issued to them on the original form provided by the license official 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 Municipality.
- B. A change of address must be reported to the license official 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 by the license official and compliance with zoning and building codes. Failure to obtain the approval of the license official 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 controlling interest shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on old business income.

Section 9. Administration of Ordinance. The license official shall administer the provisions of this ordinance, collect business license taxes, issue licenses, make or initiate investigations and audits to ensure compliance, initiate denial or suspension and revocation procedures, report violations to the municipal attorney, assist in prosecution of violators, produce forms, undertake reasonable procedures relating to the administration of this ordinance, and perform such other duties as may be duly assigned.

Section 10. Inspection and Audits.

- A. For the purpose of enforcing the provisions of this ordinance, the license official or other authorized agent of the Municipality is empowered to enter upon the premises of any person subject to this ordinance to make inspections and to examine and audit books and records. 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 the licensee has filed false information, the costs of the audit shall be added to the correct business license tax and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of business license tax shall constitute a separate offense.
- B. The license official shall have the authority to make inspections and conduct audits of businesses to ensure compliance with the ordinance. Financial information obtained by inspections and audits shall not be deemed public records, and the license official shall not release the amount of business license taxes paid or the reported gross income of any person by name without written permission of the licensee, except as authorized by this ordinance, state or federal law, or proper judicial order. Statistics compiled by classifications are public records.

Section 11. Assessments, Payment under Protest, Appeal.

- A. Assessments, payments under protest, and appeals of assessment shall be allowed and conducted by the Municipality pursuant to the provisions of S.C. Code § 6-1-410, as amended. In preparing an assessment, the license official may examine such records of the business or any other available records as may be appropriate and conduct such investigations and statistical surveys as the license official may deem appropriate to assess a business license tax and penalties as provided herein.
- B. The license official shall establish a uniform local procedure consistent with S.C. Code § 6-1-410 for hearing an application for adjustment of assessment and issuing a notice of final assessment; provided that for particular types of business licenses, including without limitation for business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the Municipality, by separate ordinance, may establish a different procedure and may delegate one or more rights, duties, and functions hereunder to the Municipal Association of South Carolina.

Section 12. Delinquent License Taxes, Partial Payment.

- A. For non-payment of all or any part of the correct business license tax, the license official shall impose and collect a late penalty of five (5%) percent of the unpaid tax for each month or portion thereof after the due date until paid. Penalties shall not be waived. If any business license tax remains unpaid for sixty (60) days after its due date, the license official shall report it to the municipal attorney for appropriate legal action.
- B. Partial payment may be accepted by the license official to toll imposition of penalties on the portion paid; *provided*, however, no business license shall be issued or renewed until the full amount of the tax due, with penalties, has been paid.

Section 13. Notices. The license official may, but shall not be required to, mail written notices that business license taxes are due. If notices are not mailed, there shall be published a notice of the due date in a newspaper of general circulation within the Municipality three (3) times prior to the due date in each year. Failure to receive notice shall not constitute a defense to prosecution for failure to pay the tax due or grounds for waiver of penalties.

Section 14. Denial of License. The license official may deny a license to an applicant when the license official determines:

- A. The application is incomplete or contains a misrepresentation, false or misleading statement, or evasion or suppression of a material fact;
- B. The activity for which a license is sought is unlawful or constitutes a public nuisance *per se* or *per accidens*;
- C. The applicant, licensee, prior licensee, or the person in control of the business has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;

- D. The applicant, licensee, prior licensee, or the person in control of the business has engaged in an unlawful activity or nuisance related to the business or to a similar business in the Municipality or in another jurisdiction;
- E. The applicant, licensee, prior licensee, or the person in control of the business is delinquent in the payment to the Municipality of any tax or fee;
- F. A licensee has actual knowledge or notice, or based on the circumstances reasonably should have knowledge or notice, that any person or employee of the licensee has committed a crime of moral turpitude on the business premises, or has permitted any person or employee of the licensee to engage in the unlawful sale of merchandise or prohibited goods on the business premises and has not taken remedial measures necessary to correct such activity; or
- G. The license for the business or for a similar business of the licensee in the Municipality or another jurisdiction has been denied, suspended, or revoked in the previous license year.

A decision of the license official shall be subject to appeal as herein provided. Denial shall be written with reasons stated.

Section 15. Suspension or Revocation of License. When the license official determines:

- A. A license has been mistakenly or improperly issued or issued contrary to law;
- B. A licensee has breached any condition upon which the license was issued or has failed to comply with the provisions of this ordinance;
- C. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, or evasion or suppression of a material fact in the license application;
- D. A licensee has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
- E. A licensee has engaged in an unlawful activity or nuisance related to the business; or
- F. A licensee is delinquent in the payment to the Municipality of any tax or fee,

the license official may give written notice to the licensee or the person in control of the business within the Municipality by personal service or mail that the license is suspended pending a single hearing before Council or its designee for the purpose of determining whether the suspension should be upheld and the license should be revoked.

The written notice of suspension and proposed revocation shall state the time and place at which the hearing is to be held, and shall contain a brief statement of the reasons for the suspension and proposed revocation and a copy of the applicable provisions of this ordinance.

Section 16. Appeals to Council or its Designee.

- A. Except with respect to appeals of assessments under Section 11 hereof, which are governed by S.C. Code § 6-1-410, any person aggrieved by a determination, denial, or suspension and proposed revocation of a business license by the license official may

appeal the decision to the Council or its designee by written request stating the reasons for appeal, filed with the license official within ten (10) days after service by mail or personal service of the notice of determination, denial, or suspension and proposed revocation.

- B. A hearing on an appeal from a license denial or other determination of the license official and a hearing on a suspension and proposed revocation shall be held by the Council or its designee within ten (10) business days after receipt of a request for appeal or service of a notice of suspension and proposed revocation. The hearing shall be held upon written notice at a regular or special meeting of the Council, or, if by designee of the Council, at a hearing to be scheduled by the designee. The hearing may be continued to another date by agreement of all parties. At the 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 Council or its designee shall govern the hearing. Following the hearing, the Council by majority vote of its members present, or the designee of Council if the hearing is held by the designee, shall render a written decision based on findings of fact and conclusions on application of the standards herein. The written decision shall be served, by personal service or by mail, upon all parties or their representatives and shall constitute the final decision of the Municipality.
- C. Timely appeal of a decision of Council or its designee does not effectuate a stay of that decision. The decision of the Council or its designee shall be binding and enforceable unless overturned by an applicable appellate court after a due and timely appeal.
- D. For business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the Municipality may establish a different procedure by ordinance.

Section 17. Consent, franchise, or license required for use of streets.

- A. It shall be unlawful for any person to construct, install, maintain, or operate in, on, above, or under any street or public place under control of the Municipality any line, pipe, cable, pole, structure, or facility for utilities, communications, cablevision, or other purposes without a consent agreement or franchise agreement issued by the Council by ordinance that prescribes the term, fees, and conditions for use.
- B. The annual fee for use of streets or public places authorized by a consent agreement or franchise agreement shall be set by the ordinance approving the agreement and shall be consistent with limits set by state law. Existing franchise agreements shall continue in effect until expiration dates in the agreements. Franchise and consent fees shall not be in lieu of or be credited against business license taxes unless specifically provided by the franchise or consent agreement.

Section 18. Confidentiality. Except in accordance with proper judicial order or as otherwise provided by law, no official or employee of the Municipality may divulge or make known in any manner the amount of income or any financial particulars set forth or disclosed in any report or

return required under this ordinance. Nothing in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns. Any license data may be shared with other public officials or employees in the performance of their duties, whether or not those duties relate to enforcement of this ordinance.

Section 19. 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 \$500.00 or imprisonment for not more than thirty (30) days or both, upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent taxes, penalties, and costs provided for in this ordinance.

Section 20. Severability. A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions. To the extent of any conflict between the provisions of this ordinance and the provisions of the South Carolina Business License Tax Standardization Act, as codified at S.C. Code §§ 6-1-400 *et seq.*, the standardization act shall control.

Section 21. Classification and Rates.

- A. The business license tax for each class of businesses subject to this ordinance shall be computed in accordance with the current business license rate schedule, designated as Appendix A to this ordinance, which may be amended from time to time by the Council.
- B. The current business license class schedule is attached hereto as Appendix B. Hereafter, no later than December 31 of each odd year, the Municipality shall adopt, by ordinance, the latest standardized business license class schedule as recommended by the Municipal Association of South Carolina and adopted by the Director of the South Carolina Revenue and Fiscal Affairs Office. Upon adoption by the Municipality, the revised business license class schedule shall then be appended to this ordinance as a replacement Appendix B.
- C. The classifications included in each rate class are listed with NAICS codes, by sector, sub-sector, group, or industry. The business license class schedule (Appendix B) is a tool for classification and not a limitation on businesses subject to a business license tax. The classification in the most recent version of the business license class schedule adopted by the Council that most specifically identifies the subject business shall be applied to the business. The license official shall have the authority to make the determination of the classification most specifically applicable to a subject business.
- D. A copy of the class schedule and rate schedule shall be filed in the office of the municipal clerk.

APPENDIX A: BUSINESS LICENSE RATE SCHEDULE

RATE CLASS	INCOME: \$0 - \$2,000	INCOME OVER \$2,000
	BASE RATE	RATE PER \$1,000 OR FRACTION THEREOF
1	\$20.00	\$1.20
2	\$25.00	\$1.25
3	\$30.00	\$1.30
4	\$35.00	\$1.35
5	\$40.00	\$1.40
6	\$45.00	\$1.45
7	\$50.00	\$1.50
8.1	\$30.00	\$1.30
8.2	Set by state statute *	
8.3	MASC Telecommunications*	
8.4	MASC Insurance *	
8.51	\$12.50 + \$12.50 per machine	
8.52	\$12.50 + \$180.00 per machine	
8.6	\$5.00 -OR- \$12.50 per table	
9.1	\$60.00	\$2.50
9.2	\$400.00*	\$1.75*
9.3	\$20.00	\$1.00*
9.5	\$300.00	\$3.10
9.6	\$200.00	\$5.10*
9.7	\$265.00	\$5.60
9.80	RESERVED	RESERVED
9.91	\$200.00	\$5.10
9.92	\$50.00	
9.93	\$100	
9.94	\$200	\$5.10

NON-RESIDENT RATES

Unless otherwise specifically provided, all taxes and rates shall be doubled for nonresidents and itinerants having no fixed principal place of business within the Municipality.

***All Taxes and Rates that will NOT be doubled for nonresidents.**

DECLINING RATES

Declining Rates apply in all Classes for gross income in excess of \$1,000,000, unless otherwise specifically provided for in this ordinance.

<u>Gross Income in \$ Millions</u>	<u>Percent of Class Rate for each additional \$1,000</u>
0-5	100%
5-7	95%
7-9	90%
9-110	85%
OVER 110	45%

CLASS 8 RATES

Each NAICS number designates a separate subclassification. The businesses in this section are treated as separate and individual subclasses due to provisions of state law, regulatory requirements, service burdens, tax equalization considerations, and other factors that are deemed sufficient to require individually determined rates. In accordance with state law, the Municipality also may provide for reasonable subclassifications for rates, described by an NAICS sector, subsector, or industry, that are based on particularized considerations as needed for economic stimulus or for the enhanced or disproportionate demands on municipal services or infrastructure.

Non-resident rates do not apply except where indicated.

8.1 NAICS 230000 – Contractors, Construction, All Types [Non-resident rates apply].

Resident rates, for contractors having a permanent place of business within the Municipality:

Minimum on first \$2,000	\$ 30 PLUS
Each additional 1,000.....	\$1.3

Non-resident rates apply to contractors that do not have a permanent place of business within the Municipality. A trailer at the construction site or structure in which the contractor temporarily resides is not a permanent place of business under this ordinance.

No contractor shall be issued a business license until all state and municipal qualification examination and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job.

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job. No deductions shall be made by a general or prime contractor for value of work performed by a sub-contractor.

No contractor shall be issued a business license until all performance and indemnity bonds required by the Building Code have been filed and approved. Zoning permits must be obtained when required by the Zoning Ordinance.

Each prime contractor shall file with the License Official a list of sub-contractors furnishing labor or materials for each project.

For licenses issued on a per-job basis, the total tax for the full amount of the contract shall be paid prior to commencement of work and shall entitle the contractor to complete the job without regard to the normal license expiration date. An amended report shall be filed for each new job and the appropriate additional license fee per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only one base tax shall be paid in a license year. Licensees holding a per-job license shall file, by each April 30 during the continuation of the construction project, a statement of compliance, including but not limited to a revised estimate of the value of the contract. If any revised estimate of the final value of such project exceeds the amount for which the business license was issued, the licensee shall be required to pay a license fee at the then-prevailing rate on the excess amount.

8.2 NAICS 482 – Railroad Companies (See S.C. Code § 12-23-210).

8.3 NAICS— 517111, 517112, 517122 Telephone Companies.

With respect to “retail telecommunications services” as defined in S. C. Code § 58-9-2200, the Municipality participates in a collections program administered by the Municipal Association of South Carolina. The Municipality has approved participation in the collections program by separate ordinance (the “Telecommunications Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to retail telecommunications services are set forth in the Telecommunications Collections Ordinance.

8.4 NAICS 5241 – Insurance Companies:

Independent agents, brokers, their employees are subject to a business license tax based on their natural class. With respect to insurers subject to license fees and taxes under Chapter 7 of Title 38 and to brokers under Chapter 45 of Title 38, the Municipality participates in a collections program administered by the Municipal Association of South Carolina. The Municipality has approved participation in the collections program by separate ordinance (the “Insurers and Brokers Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process,

and other details of the business license applicable to insurers and brokers are set forth in the Insurers and Brokers Collections Ordinance.

8.51 NAICS 713120 – Amusement Machines, coin operated (except gambling). Music machines, juke boxes, kiddie rides, video games, pin tables with levers, and other amusement machines with or without free play feature licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(1) and (A)(2) **[Type I and Type II]**.

For operation of all machines (not on gross income), pursuant to S.C. Code §12-21-2746:

Per Machine \$12.50 PLUS
Business license \$12.50

Distributors that sell or lease machines and are not licensed by the state as an operator pursuant to §12-21-2728 are not subject to Subclass 8.51.

8.52 NAICS 713290 – Amusement Machines, coin operated, non-payout. Amusement machines of the non-payout type or in-line pin game licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(3) **[Type III]**.

For operation of all machines (not on gross income), pursuant to S.C. Code §12-21-2720(B):

Per Machine \$180.00 PLUS
Business license \$12.50

Distributors that sell or lease machines and are not licensed by the state as an operator pursuant to §12-21-2728 are not subject to Subclass 8.52.

8.6 NAICS Code Varies – Billiard or Pool Tables. A business that offers the use of billiard or pool tables shall be subject to business license taxation under its natural class for all gross income of the business excluding the gross income attributable to the billiard or pool tables. In addition, the billiard or pool tables shall require their own separate business licenses pursuant to SC Code § 12-21-2746 and shall be subject to a license tax of \$5.00 per table measuring less than 3½ feet wide and 7 feet long, and \$12.50 per table longer than that.”

Class 9 Rates

Class 9, in accord with S.C. Code section 6-1-400(G)(2), consists of additional subclassifications for which the Council has determined a rational basis exists for individually designated rates other than those derived from IRS statistics. This determination is based on particularized

considerations for economic stimulus or for enhanced or disproportionate demands for municipal services and infrastructure.

Non-resident rates do not apply except where indicated.

9.1 NAICS 423930 – Junk or Scrap Dealers [Non-resident rates apply].

Minimum on first \$2,000 \$60.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$2.50

9.2 NAICS 522298 – Pawn Brokers [All Types].

Minimum on first \$2,000 \$400.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$1.75

9.3 NAICS 4411, 4412 – Automotive, Motor Vehicles, Boats, Farm Machinery or Retail.

(except auto supply stores - see 4413)

Minimum on first \$2,000 \$20.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$1.00

One sales lot not more than 400 feet from the main showroom may be operated under this license provided that proceeds from sales at the lot are included in gross receipts at the main office when both are operated under the same name and ownership.

Gross receipts for this classification shall include value of trade-ins. Dealer transfers or internal repairs on resale items shall not be included in gross income.

The NAICS codes corresponding to Classes 9.41 and 9.42 have been eliminated. Businesses that were previously classified into 9.41 or 9.42 shall be required to apply and pay for a business license in their natural class.

9.5 NAICS 713290 – Bingo halls, parlors.

Minimum on first \$2,000 \$300.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$3.10

9.6 NAICS 711190 – Carnivals and Circuses.

Minimum on first \$2,000 \$200.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$5.10

9.7 NAICS 722410 – Drinking Places, bars, lounges, cabarets (Alcoholic beverages consumed on premises).

Minimum on first \$2,000 \$265.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$5.60

License must be issued in the name of the individual who has been issued a State alcohol, beer or wine permit or license and will have actual control and management of the business.

NAICS 711310 711320 Special events promoter

9.91 Two or more days:

Minimum on first \$2,000...\$200
\$1,000, or fraction, over \$2,000\$5.10

9.92 One day- On gross income up to \$2,000....\$50

9.93 One day- On gross income between \$2,001 and \$10,000\$100

9.94 One day- On gross income over \$10,000:

Minimum on first \$10,000...\$200
\$1,000, or fraction, over \$10,000...\$5.10

The exhibitors or participants in an event with a special events promoter will not be required to obtain a business license if the promoter has obtained one.

[EXHIBIT A: Amendment to Appendix B]

APPENDIX B

BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	1.00
21	Mining	2.00
2211	Electric power generation, transmission and distribution - except as to gross income on which a franchise fee is paid to the City	1.00
2212	Natural gas distribution - except as to gross income on which a franchise fee is paid to the City	1.00
22	Utilities - except as to gross income on which a franchise fee is paid to the City	1.00
31-33	Manufacturing	3.00
42	Wholesale trade	1.00
44-45	Retail trade	1.00
48-49	Transportation and warehousing	1.00
51	Information	4.00
52	Finance and insurance	7.00
53	Real estate and rental and leasing	7.00
54	Professional, scientific, and technical services	5.00
55	Management of companies	7.00
56	Administrative and support and waste management and remediation se	3.00
61	Educational services	3.00
62	Health care and social assistance	4.00
71	Arts, entertainment, and recreation	3.00
721	Accommodation	1.00
722	Food services and drinking places	2.00
81	Other services	4.00
Class 8	Mandatory or Recommended Subclasses	
23	Construction	8.10
482	Rail Transportation	8.20
517311	Wired Telecommunications Carriers	8.30
517312	Wireless Telecommunications Carriers (except Satellite)	8.30
5241	Insurance Carriers	8.40
5242	Insurance Brokers for non-admitted Insurance Carriers	8.40
713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries (pool tables)	8.60
Class 9	Optional Subclasses	
423930	Recyclable Material Merchant Wholesalers (Junk)	9.10
522298	Pawnshops	9.20
4411	Automobile Dealers	9.30
4412	Other Motor Vehicle Dealers	9.30
713290	Bingo Halls	9.50
711190	Other Performing Arts Companies (Carnivals and Circuses)	9.60
722410	Drinking Places (Alcoholic Beverages)	9.70

2023 Class Schedule is based on a three year average (2017-2019) of IRS statistical data.

~~2022-2024~~ BUSINESS LICENSE ORDINANCE

Section 1. License Required. Every person engaged or intending to engage in any business, calling, occupation, profession, or activity with the object of gain, benefit, or advantage, in whole or in part within the limits of the City of Cayce, South Carolina, is required to pay an annual license tax for the privilege of doing business and obtain a business license as herein provided.

Section 2. Definitions. The following words, terms, and phrases, when used in this ordinance, shall have the meaning ascribed herein. Defined terms are not capitalized when used in this ordinance unless the context otherwise requires.

“Business” means any business, calling, occupation, profession, or activity engaged in with the object of gain, benefit, or advantage, either directly or indirectly.

“Charitable Organization” means an organization that is determined by the Internal Revenue Service to be exempt from Federal income taxes under 26 U.S.C. Section 501(c)(3), (4), (6), (7), (8), (10) or (19).

“Charitable Purpose” means a benevolent, philanthropic, patriotic, or eleemosynary purpose that does not result in personal gain to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization.

“Classification” means that division of businesses by NAICS codes 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 the Council.

“Council” means the City Council of the City of Cayce.

“Domicile” means a principal place from which the trade or business of a licensee is conducted, directed, or managed. For purposes of this ordinance, a licensee may be deemed to have more than one domicile.

“Gross Income” means the gross receipts or gross revenue of a business, received or accrued, for one calendar or fiscal year collected or to be collected from business done within the Municipality. If the licensee has a domicile within the Municipality, business done within the Municipality shall include all gross receipts or revenue received or accrued by such licensee. If the licensee does not have a domicile within the Municipality, business done within the Municipality shall include only gross receipts or revenue received or accrued within the Municipality. In all cases, if the licensee pays a business license tax to another county or municipality, then the licensee’s gross income for the purpose of computing the tax within the Municipality must be reduced by the amount of revenues or receipts taxed in the other county or municipality and fully reported to the Municipality. Gross income for business license tax purposes shall not include taxes collected for a governmental entity, escrow funds, or funds that are the property of a third party. The value of bartered goods or trade-in merchandise shall be included in gross income. The gross receipts or gross revenues for business license purposes may be verified by inspection of returns and reports filed with the Internal Revenue Service, the South Carolina Department of Revenue, the South Carolina Department of Insurance, or other

government agencies. In calculating gross income for certain businesses, the following rules shall apply:

- A. Gross income for agents shall be calculated on gross commissions received or retained, unless otherwise specified. If commissions are divided with other brokers or agents, then only the amount retained by the broker or agent is considered gross income.
- B. Except as specifically required by S.C. Code § 38-7-20, gross income for insurance companies shall be calculated on gross premiums written.
- C. Gross income for manufacturers of goods or materials with a location in the Municipality shall be calculated on the lesser of (i) gross revenues or receipts received or accrued from business done at the location, (ii) the amount of income allocated and apportioned to that location by the business for purposes of the business's state income tax return, or (iii) the amount of expenses attributable to the location as a cost center of the business. Licensees reporting gross income under this provision shall have the burden to establish the amount and method of calculation by satisfactory records and proof. Manufacturers include those taxpayers reporting a manufacturing principal business activity code on their federal income tax returns.

"License Official" means a person designated to administer this ordinance. Notwithstanding the designation of a primary license official, the Municipality may designate one or more alternate license officials to administer particular types of business licenses, including without limitation for business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code.

"Licensee" means the business, the person applying for the license on behalf of the business, an agent or legal representative of the business, a person who receives any part of the net profit of the business, or a person who owns or exercises control of the business.

"Municipality" means the City of Cayce, South Carolina.

"NAICS" means the North American Industry Classification System for the United States published under the auspices of the Federal Office of Management and Budget.

"Person" means any individual, firm, partnership, limited liability partnership, limited liability company, 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 principal.

Section 3. Purpose and Duration. The business license required by this ordinance is for the purpose of providing such regulation as may be required for the business subject thereto and for the purpose of raising revenue for the general fund through a privilege tax. ***The license year ending on April 30, 2022, shall commence on May 1, 2022 and shall run for a 12-month>> period.***

Section 4. Business License Tax, Refund.

- A. The required business license tax shall be paid for each business subject hereto according to the applicable rate classification on or before the due date of the 30th day of April in each year, except for those businesses in Rate Class 8 for which a different due date is specified. Late payments shall be subject to penalties as set forth in Section 12 hereof, except that admitted insurance companies may pay before June 1 without penalty.
- B. A separate license shall be required for each place of business and for each classification or business conducted at one place. If gross income cannot be separated for classifications at one location, the business license tax shall be computed on the combined gross income for the classification requiring the highest rate. The business license tax must be computed based on the licensee's gross income for the calendar year preceding the due date, for the licensee's twelve-month fiscal year preceding the due date, or on a twelve-month projected income based on the monthly average for a business in operation for less than one year. The business license tax for a new business must be computed on the estimated probable gross income for the balance of the license year. No refund shall be made for a business that is discontinued.
- C. A licensee that submits a payment greater than the amount owed may request a refund. To be considered, a refund request must be submitted in writing to the Municipality before the June 1 immediately following the April 30 on which the payment was due and must be supported by adequate documentation supporting the refund request. The Municipality shall approve or deny the refund request, and if approved shall issue the refund to the business, within thirty days after receipt of the request.

Section 5. Registration Required.

- A. 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 the due date of each year; *provided*, a new business shall be required to have a business license prior to operation within the Municipality, and an annexed business shall be required to have a business license within thirty (30) days of the annexation. A license for a bar (NAICS 722410) must be issued in the name of the individual who has been issued the corresponding state alcohol, beer, or wine permit or license and will have actual control and management of the business.
- B. Application shall be on the then-current standard business license application as established and provided by the Director of the South Carolina Revenue and Fiscal Affairs Office and shall be accompanied by all information about the applicant, the licensee, and the business deemed appropriate to carry out the purpose of this ordinance by the license official. Applicants may be required to submit copies of portions of state and federal income tax returns reflecting gross receipts and gross revenue figures.
- C. 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, personal property taxes on business property, and other monies due and payable to the Municipality have been paid.

- D. The Municipality shall allow application, reporting, calculation, and payment of business license taxes through the business license tax portal hosted and managed by the South Carolina Revenue and Fiscal Affairs Office, subject to the availability and capability thereof. Any limitations in portal availability or capability do not relieve the applicant or licensee from existing business license or business license tax obligations.

Section 6. Deductions, Exemptions, and Charitable Organizations.

- A. No deductions from gross income shall be made except income earned outside of the Municipality on which a license tax is paid by the business to some other municipality or county and fully reported to the Municipality, taxes collected for a governmental entity, or income which cannot be included for computation of the tax pursuant to state or federal law. Properly apportioned income from business in interstate commerce shall be included in the calculation of gross income and is not exempted. The applicant shall have the burden to establish the right to exempt income by satisfactory records and proof.
- B. No person shall be exempt from the requirements of the ordinance by reason of the lack of an established place of business within the Municipality, unless exempted by state or federal law. The license official shall determine the appropriate classification for each business in accordance with the latest issue of NAICS. 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 liability for payment of any other tax or fee by reason of application of this ordinance.
- C. Wholesalers are exempt from business license taxes unless they maintain warehouses or distribution establishments within the Municipality. A wholesale transaction involves a sale to an individual who will resell the goods and includes delivery of the goods to the reseller. It does not include a sale of goods to a user or consumer.
- D. A charitable organization shall be exempt from the business license tax on its gross income unless it is deemed a business subject to a business license tax on all or part of its gross income as provided in this section. A charitable organization, or any affiliate of a charitable organization, that reports income from for-profit activities or unrelated business income for federal income tax purposes to the Internal Revenue Service shall be deemed a business subject to a business license tax on the part of its gross income from such for-profit activities or unrelated business income.
- E. A charitable organization shall be deemed a business subject to a business license tax on its total gross income if (1) any net proceeds of operation, after necessary expenses of operation, inure to the benefit of any individual or any entity that is not itself a charitable organization as defined in this ordinance, or (2) any net proceeds of operation, after necessary expenses of operation, are used for a purpose other than a charitable purpose as defined in this ordinance. Excess benefits or compensation in any form beyond fair market value to a sponsor, organizer, officer, director, trustee, or person with ultimate control of the organization shall not be deemed a necessary expense of operation.

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 tax required by this ordinance.

Section 8. Display and Transfer.

- A. All persons shall display the license issued to them on the original form provided by the license official 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 Municipality.
- B. A change of address must be reported to the license official 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 by the license official and compliance with zoning and building codes. Failure to obtain the approval of the license official 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 controlling interest shall be considered a termination of the old business and the establishment of a new business requiring a new business license, based on old business income.

Section 9. Administration of Ordinance. The license official shall administer the provisions of this ordinance, collect business license taxes, issue licenses, make or initiate investigations and audits to ensure compliance, initiate denial or suspension and revocation procedures, report violations to the municipal attorney, assist in prosecution of violators, produce forms, undertake reasonable procedures relating to the administration of this ordinance, and perform such other duties as may be duly assigned.

Section 10. Inspection and Audits.

- A. For the purpose of enforcing the provisions of this ordinance, the license official or other authorized agent of the Municipality is empowered to enter upon the premises of any person subject to this ordinance to make inspections and to examine and audit books and records. 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 the licensee has filed false information, the costs of the audit shall be added to the correct business license tax and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper amount of business license tax shall constitute a separate offense.
- B. The license official shall have the authority to make inspections and conduct audits of businesses to ensure compliance with the ordinance. Financial information obtained by inspections and audits shall not be deemed public records, and the license official shall not release the amount of business license taxes paid or the reported gross income of any person by name without written permission of the licensee, except as authorized by this ordinance, state or federal law, or proper judicial order. Statistics compiled by classifications are public records.

Section 11. Assessments, Payment under Protest, Appeal.

- A. Assessments, payments under protest, and appeals of assessment shall be allowed and conducted by the Municipality pursuant to the provisions of S.C. Code § 6-1-410, as amended. In preparing an assessment, the license official may examine such records of the business or any other available records as may be appropriate and conduct such investigations and statistical surveys as the license official may deem appropriate to assess a business license tax and penalties as provided herein.
- B. The license official shall establish a uniform local procedure consistent with S.C. Code § 6-1-410 for hearing an application for adjustment of assessment and issuing a notice of final assessment; provided that for particular types of business licenses, including without limitation for business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the Municipality, by separate ordinance, may establish a different procedure and may delegate one or more rights, duties, and functions hereunder to the Municipal Association of South Carolina.

Section 12. Delinquent License Taxes, Partial Payment.

- A. For non-payment of all or any part of the correct business license tax, the license official shall impose and collect a late penalty of five (5%) percent of the unpaid tax for each month or portion thereof after the due date until paid. Penalties shall not be waived. If any business license tax remains unpaid for sixty (60) days after its due date, the license official shall report it to the municipal attorney for appropriate legal action.
- B. Partial payment may be accepted by the license official to toll imposition of penalties on the portion paid; *provided*, however, no business license shall be issued or renewed until the full amount of the tax due, with penalties, has been paid.

Section 13. Notices. The license official may, but shall not be required to, mail written notices that business license taxes are due. If notices are not mailed, there shall be published a notice of the due date in a newspaper of general circulation within the Municipality three (3) times prior to the due date in each year. Failure to receive notice shall not constitute a defense to prosecution for failure to pay the tax due or grounds for waiver of penalties.

Section 14. Denial of License. The license official may deny a license to an applicant when the license official determines:

- A. The application is incomplete or contains a misrepresentation, false or misleading statement, or evasion or suppression of a material fact;
- B. The activity for which a license is sought is unlawful or constitutes a public nuisance *per se* or *per accidens*;
- C. The applicant, licensee, prior licensee, or the person in control of the business has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;

- D. The applicant, licensee, prior licensee, or the person in control of the business has engaged in an unlawful activity or nuisance related to the business or to a similar business in the Municipality or in another jurisdiction;
- E. The applicant, licensee, prior licensee, or the person in control of the business is delinquent in the payment to the Municipality of any tax or fee;
- F. A licensee has actual knowledge or notice, or based on the circumstances reasonably should have knowledge or notice, that any person or employee of the licensee has committed a crime of moral turpitude on the business premises, or has permitted any person or employee of the licensee to engage in the unlawful sale of merchandise or prohibited goods on the business premises and has not taken remedial measures necessary to correct such activity; or
- G. The license for the business or for a similar business of the licensee in the Municipality or another jurisdiction has been denied, suspended, or revoked in the previous license year.

A decision of the license official shall be subject to appeal as herein provided. Denial shall be written with reasons stated.

Section 15. Suspension or Revocation of License. When the license official determines:

- A. A license has been mistakenly or improperly issued or issued contrary to law;
- B. A licensee has breached any condition upon which the license was issued or has failed to comply with the provisions of this ordinance;
- C. A licensee has obtained a license through a fraud, misrepresentation, a false or misleading statement, or evasion or suppression of a material fact in the license application;
- D. A licensee has been convicted within the previous ten years of an offense under a law or ordinance regulating business, a crime involving dishonest conduct or moral turpitude related to a business or a subject of a business, or an unlawful sale of merchandise or prohibited goods;
- E. A licensee has engaged in an unlawful activity or nuisance related to the business; or
- F. A licensee is delinquent in the payment to the Municipality of any tax or fee,

the license official may give written notice to the licensee or the person in control of the business within the Municipality by personal service or mail that the license is suspended pending a single hearing before Council or its designee for the purpose of determining whether the suspension should be upheld and the license should be revoked.

The written notice of suspension and proposed revocation shall state the time and place at which the hearing is to be held, and shall contain a brief statement of the reasons for the suspension and proposed revocation and a copy of the applicable provisions of this ordinance.

Section 16. Appeals to Council or its Designee.

- A. Except with respect to appeals of assessments under Section 11 hereof, which are governed by S.C. Code § 6-1-410, any person aggrieved by a determination, denial, or suspension and proposed revocation of a business license by the license official may

appeal the decision to the Council or its designee by written request stating the reasons for appeal, filed with the license official within ten (10) days after service by mail or personal service of the notice of determination, denial, or suspension and proposed revocation.

- B. A hearing on an appeal from a license denial or other determination of the license official and a hearing on a suspension and proposed revocation shall be held by the Council or its designee within ten (10) business days after receipt of a request for appeal or service of a notice of suspension and proposed revocation. The hearing shall be held upon written notice at a regular or special meeting of the Council, or, if by designee of the Council, at a hearing to be scheduled by the designee. The hearing may be continued to another date by agreement of all parties. At the 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 Council or its designee shall govern the hearing. Following the hearing, the Council by majority vote of its members present, or the designee of Council if the hearing is held by the designee, shall render a written decision based on findings of fact and conclusions on application of the standards herein. The written decision shall be served, by personal service or by mail, upon all parties or their representatives and shall constitute the final decision of the Municipality.
- C. Timely appeal of a decision of Council or its designee does not effectuate a stay of that decision. The decision of the Council or its designee shall be binding and enforceable unless overturned by an applicable appellate court after a due and timely appeal.
- D. For business licenses issued to businesses subject to business license taxes under Article 20, Chapter 9, Title 58, and Chapters 7 and 45, Title 38, of the South Carolina Code, the Municipality may establish a different procedure by ordinance.

Section 17. Consent, franchise, or license required for use of streets.

- A. It shall be unlawful for any person to construct, install, maintain, or operate in, on, above, or under any street or public place under control of the Municipality any line, pipe, cable, pole, structure, or facility for utilities, communications, cablevision, or other purposes without a consent agreement or franchise agreement issued by the Council by ordinance that prescribes the term, fees, and conditions for use.
- B. The annual fee for use of streets or public places authorized by a consent agreement or franchise agreement shall be set by the ordinance approving the agreement and shall be consistent with limits set by state law. Existing franchise agreements shall continue in effect until expiration dates in the agreements. Franchise and consent fees shall not be in lieu of or be credited against business license taxes unless specifically provided by the franchise or consent agreement.

Section 18. Confidentiality. Except in accordance with proper judicial order or as otherwise provided by law, no official or employee of the Municipality may divulge or make known in any manner the amount of income or any financial particulars set forth or disclosed in any report or

return required under this ordinance. Nothing in this section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns. Any license data may be shared with other public officials or employees in the performance of their duties, whether or not those duties relate to enforcement of this ordinance.

Section 19. 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 \$500.00 or imprisonment for not more than thirty (30) days or both, upon conviction. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent taxes, penalties, and costs provided for in this ordinance.

Section 20. Severability. A determination that any portion of this ordinance is invalid or unenforceable shall not affect the remaining portions. To the extent of any conflict between the provisions of this ordinance and the provisions of the South Carolina Business License Tax Standardization Act, as codified at S.C. Code §§ 6-1-400 *et seq.*, the standardization act shall control.

Section 21. Classification and Rates.

- A. The business license tax for each class of businesses subject to this ordinance shall be computed in accordance with the current business license rate schedule, designated as Appendix A to this ordinance, which may be amended from time to time by the Council.
- B. The current business license class schedule is attached hereto as Appendix B. Hereafter, no later than December 31 of each odd year, the Municipality shall adopt, by ordinance, the latest standardized business license class schedule as recommended by the Municipal Association of South Carolina and adopted by the Director of the South Carolina Revenue and Fiscal Affairs Office. Upon adoption by the Municipality, the revised business license class schedule shall then be appended to this ordinance as a replacement Appendix B.
- C. The classifications included in each rate class are listed with NAICS codes, by sector, sub-sector, group, or industry. The business license class schedule (Appendix B) is a tool for classification and not a limitation on businesses subject to a business license tax. The classification in the most recent version of the business license class schedule adopted by the Council that most specifically identifies the subject business shall be applied to the business. The license official shall have the authority to make the determination of the classification most specifically applicable to a subject business.
- D. A copy of the class schedule and rate schedule shall be filed in the office of the municipal clerk.

APPENDIX A: BUSINESS LICENSE RATE SCHEDULE

RATE CLASS	INCOME: \$0 - \$2,000	INCOME OVER \$2,000
	BASE RATE	RATE PER \$1,000 OR FRACTION THEREOF
1	\$20.00	\$1.20
2	\$25.00	\$1.25
3	\$30.00	\$1.30
4	\$35.00	\$1.35
5	\$40.00	\$1.40
6	\$45.00	\$1.45
7	\$50.00	\$1.50
8.1	\$30.00	\$1.30
8.2	Set by state statute *	
8.3	MASC Telecommunications*	
8.4	MASC Insurance *	
8.51	\$12.50 + \$12.50 per machine	
8.52	\$12.50 + \$180.00 per machine	
8.6	\$25.00 plus \$5.00 -OR- \$12.50 per table	\$1.85
9.1	\$60.00	\$2.50
9.2	\$400.00*	\$1.75*
9.3	\$20.00	\$1.00*
9.41	\$135.00	\$3.10
9.42	\$20.00	\$3.10
9.5	\$300.00	\$3.10
9.6	\$200.00	\$5.10*
9.7	\$265.00	\$5.60
9.80	RESERVED	RESERVED
9.91	\$200.00	\$5.10
9.92	\$50.00	
9.93	\$100	
9.94	\$200	\$5.10

NON-RESIDENT RATES

Unless otherwise specifically provided, all taxes and rates shall be doubled for nonresidents and itinerants having no fixed principal place of business within the Municipality.

***All Taxes and Rates that will NOT be doubled for nonresidents.**

DECLINING RATES

Declining Rates apply in all Classes for gross income in excess of \$1,000,000, unless otherwise specifically provided for in this ordinance.

<u>Gross Income in \$ Millions</u>	<u>Percent of Class Rate for each additional \$1,000</u>
0-5	100%
5-7	95%
7-9	90%
9-110	85%
OVER 110	45%

CLASS 8 RATES

Each NAICS number designates a separate subclassification. The businesses in this section are treated as separate and individual subclasses due to provisions of state law, regulatory requirements, service burdens, tax equalization considerations, and other factors that are deemed sufficient to require individually determined rates. In accordance with state law, the Municipality also may provide for reasonable subclassifications for rates, described by an NAICS sector, subsector, or industry, that are based on particularized considerations as needed for economic stimulus or for the enhanced or disproportionate demands on municipal services or infrastructure.

Non-resident rates do not apply except where indicated.

8.1 NAICS 230000 – Contractors, Construction, All Types [Non-resident rates apply].

Resident rates, for contractors having a permanent place of business within the Municipality:

Minimum on first \$2,000	\$ 30 PLUS
Each additional 1,000.....	\$1.3

Non-resident rates apply to contractors that do not have a permanent place of business within the Municipality. A trailer at the construction site or structure in which the contractor temporarily resides is not a permanent place of business under this ordinance.

No contractor shall be issued a business license until all state and municipal qualification examination and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job.

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job. No deductions shall be made by a general or prime contractor for value of work performed by a sub-contractor.

No contractor shall be issued a business license until all performance and indemnity bonds required by the Building Code have been filed and approved. Zoning permits must be obtained when required by the Zoning Ordinance.

Each prime contractor shall file with the License Official a list of sub-contractors furnishing labor or materials for each project.

For licenses issued on a per-job basis, the total tax for the full amount of the contract shall be paid prior to commencement of work and shall entitle the contractor to complete the job without regard to the normal license expiration date. An amended report shall be filed for each new job and the appropriate additional license fee per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only one base tax shall be paid in a license year. Licensees holding a per-job license shall file, by each April 30 during the continuation of the construction project, a statement of compliance, including but not limited to a revised estimate of the value of the contract. If any revised estimate of the final value of such project exceeds the amount for which the business license was issued, the licensee shall be required to pay a license fee at the then-prevailing rate on the excess amount.

8.2 NAICS 482 – Railroad Companies (See S.C. Code § 12-23-210).

8.3 NAICS ~~517311, 517312~~ – 517111, 517112, 517122 Telephone Companies.

With respect to “retail telecommunications services” as defined in S. C. Code § 58-9-2200, the Municipality participates in a collections program administered by the Municipal Association of South Carolina. The Municipality has approved participation in the collections program by separate ordinance (the “Telecommunications Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to retail telecommunications services are set forth in the Telecommunications Collections Ordinance.

8.4 NAICS 5241 – Insurance Companies:

Independent agents, brokers, their employees are subject to a business license tax based on their natural class. With respect to insurers subject to license fees and taxes under Chapter 7 of Title 38 and to brokers under Chapter 45 of Title 38, the Municipality participates in a collections

program administered by the Municipal Association of South Carolina. The Municipality has approved participation in the collections program by separate ordinance (the “Insurers and Brokers Collections Ordinance”). The rates, terms, conditions, dates, penalties, appeals process, and other details of the business license applicable to insurers and brokers are set forth in the Insurers and Brokers Collections Ordinance.

8.51 NAICS 713120 – Amusement Machines, coin operated (except gambling). Music machines, juke boxes, kiddie rides, video games, pin tables with levers, and other amusement machines with or without free play feature licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(1) and (A)(2) **[Type I and Type II]**.

For operation of all machines (not on gross income), pursuant to S.C. Code §12-21-2746:

Per Machine	\$12.50 PLUS
Business license	\$12.50

Distributors that sell or lease machines and are not licensed by the state as an operator pursuant to §12-21-2728 are not subject to Subclass 8.51.

8.52 NAICS 713290 – Amusement Machines, coin operated, non-payout. Amusement machines of the non-payout type or in-line pin game licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(3) **[Type III]**.

For operation of all machines (not on gross income), pursuant to S.C. Code §12-21-2720(B):

Per Machine	\$180.00 PLUS
Business license	\$12.50

Distributors that sell or lease machines and are not licensed by the state as an operator pursuant to §12-21-2728 are not subject to Subclass 8.52.

~~**8.6 NAICS 713990 – Billiard or Pool Rooms, all types.** (A) Pursuant to SC Code § 12-21-2746, license tax of \$5.00 per table measuring less than 3½ feet wide and 7 feet long, and \$12.50 per table longer than that; PLUS, (B) with respect to gross income from the entire business in addition to the tax authorized by state law for each table:~~

Minimum on first \$2,000	\$25.00 PLUS
Per \$1,000, or fraction, over \$2,000	\$1.85

8.6 NAICS Code Varies – Billiard or Pool Tables. A business that offers the use of billiard or pool tables shall be subject to business license taxation under its natural class for all gross income of the business excluding the gross income attributable to the billiard or pool tables. In addition, the billiard or pool tables shall require their own separate business licenses pursuant to SC Code § 12-21-2746 and shall be subject to a license tax of \$5.00 per table measuring less than 3½ feet wide and 7 feet long, and \$12.50 per table longer than that.”

Class 9 Rates

Class 9, in accord with S.C. Code section 6-1-400(G)(2), consists of additional subclassifications for which the Council has determined a rational basis exists for individually designated rates other than those derived from IRS statistics. This determination is based on particularized considerations for economic stimulus or for enhanced or disproportionate demands for municipal services and infrastructure.

Non-resident rates do not apply except where indicated.

9.1 NAICS 423930 – Junk or Scrap Dealers [Non-resident rates apply].

Minimum on first \$2,000 \$60.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$2.50

9.2 NAICS 522298 – Pawn Brokers [All Types].

Minimum on first \$2,000 \$400.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$1.75

9.3 NAICS 4411, 4412 – Automotive, Motor Vehicles, Boats, Farm Machinery or Retail.

(except auto supply stores - see 4413)

Minimum on first \$2,000 \$20.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$1.00

One sales lot not more than 400 feet from the main showroom may be operated under this license provided that proceeds from sales at the lot are included in gross receipts at the main office when both are operated under the same name and ownership.

Gross receipts for this classification shall include value of trade-ins. Dealer transfers or internal repairs on resale items shall not be included in gross income.

~~**NAICS 454390 – Peddlers, Solicitors, Canvassers, Door-To-Door Sales.**~~

~~Direct retail sales of merchandise. [Non-resident rates apply]~~

~~**9.41 — Regular activities [more than two sale periods of more than three days each per year]**~~

~~Minimum on first \$2,000 \$135.00 PLUS
Per \$1,000, or fraction, over \$2,000 \$3.10~~

~~**9.42** Seasonal activities [not more than two sale periods of not more than three days each year, separate license required for each sale period]~~

~~Minimum on first \$2,000 \$20.00 PLUS
Per \$1,000, or fraction, over \$2,000 \$3.10~~

~~Applicants for a license to sell on private property must provide written authorization from the property owner to use the intended location.~~

The NAICS codes corresponding to Classes 9.41 and 9.42 have been eliminated. Businesses that were previously classified into 9.41 or 9.42 shall be required to apply and pay for a business license in their natural class.

9.5 **NAICS 713290 – Bingo halls, parlors.**

Minimum on first \$2,000 \$300.00 PLUS
Per \$1,000, or fraction, over \$2,000 \$3.10

9.6 **NAICS 711190 – Carnivals and Circuses.**

Minimum on first \$2,000 \$200.00 PLUS
Per \$1,000, or fraction, over \$2,000 \$5.10

9.7 **NAICS 722410 – Drinking Places, bars, lounges, cabarets** (Alcoholic beverages consumed on premises).

Minimum on first \$2,000 \$265.00 PLUS
Per \$1,000, or fraction, over \$2,000 \$5.60

License must be issued in the name of the individual who has been issued a State alcohol, beer or wine permit or license and will have actual control and management of the business.

NAICS 711310 711320 Special events promoter

9.91 Two or more days:

Minimum on first \$2,000...\$200
\$1,000, or fraction, over \$2,000\$5.10

9.92 One day- On gross income up to \$2,000....\$50

9.93 One day- On gross income between \$2,001 and \$10,000\$100

9.94 One day- On gross income over \$10,000:

Minimum on first \$10,000...\$200

\$1,000, or fraction, over \$10,000...\$5.10

The exhibitors or participants in an event with a special events promoter will not be required to obtain a business license if the promoter has obtained one.

Business License Class Schedule by NAICS Code

Appendix B

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	2.00
21	Mining	4.00
23	Construction	8.10
31-33	Manufacturing	2.00
42	Wholesale trade	1.00
423930	Recyclable Material Merchant Wholesalers (Junk)	9.10
44-45	Retail trade	1.00
4411	Automobile Dealers	9.30
4412	Other Motor Vehicle Dealers	9.30
454390	Other Direct Selling Establishments (Peddlers)	9.41 & 9.42
48-49	Transportation and warehousing	2.00
482	Rail Transportation	8.20
51	Information	4.00
517311	Wired Telecommunications Carriers	8.30
517312	Wireless Telecommunications Carriers (except Satellite)	8.30
52	Finance and insurance	7.00
522298	Pawnshops	9.20
5241	Insurance Carriers	8.40
5242	Insurance Brokers for non-admitted Insurance Carriers	8.40
53	Real estate and rental and leasing	7.00
54	Professional, scientific, and technical services	5.00
55	Management of companies	7.00
56	Administrative and support and waste management and remediation services	4.00
61	Educational services	4.00
62	Health care and social assistance	4.00
71	Arts, entertainment, and recreation	3.00
711190	Other Performing Arts Companies (Carnivals and Circuses)	9.60
713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713290	Bingo Halls	9.50
713990	All Other Amusement and Recreational Industries (pool tables)	8.60
721	Accommodation	3.00
722	Food services and drinking places	1.00
722410	Drinking Places (Alcoholic Beverages)	9.70

84	Other services	5.00
----	----------------	------

Note: Class Schedule is based on 2017 IRS data.

This appendix will be updated every odd year based on the latest available IRS statistics. The 2021 Business License Class Schedule may be accessed at: www.caycesc.gov/business

[EXHIBIT A: Amendment to Appendix B]

APPENDIX B

BUSINESS LICENSE CLASS SCHEDULE BY NAICS CODE

NAICS Sector/Subsector	Industry Sector	Class
11	Agriculture, forestry, hunting and fishing	1.00
21	Mining	2.00
2211	Electric power generation, transmission and distribution - except as to gross income on which a franchise fee is paid to the City	1.00
2212	Natural gas distribution - except as to gross income on which a franchise fee is paid to the City	1.00
22	Utilities - except as to gross income on which a franchise fee is paid to the City	1.00
31-33	Manufacturing	3.00
42	Wholesale trade	1.00
44-45	Retail trade	1.00
48-49	Transportation and warehousing	1.00
51	Information	4.00
52	Finance and insurance	7.00
53	Real estate and rental and leasing	7.00
54	Professional, scientific, and technical services	5.00
55	Management of companies	7.00
56	Administrative and support and waste management and remediation se	3.00
61	Educational services	3.00
62	Health care and social assistance	4.00
71	Arts, entertainment, and recreation	3.00
721	Accommodation	1.00
722	Food services and drinking places	2.00
81	Other services	4.00
Class 8	Mandatory or Recommended Subclasses	
23	Construction	8.10
482	Rail Transportation	8.20
517311	Wired Telecommunications Carriers	8.30
517312	Wireless Telecommunications Carriers (except Satellite)	8.30
5241	Insurance Carriers	8.40
5242	Insurance Brokers for non-admitted Insurance Carriers	8.40
713120	Amusement Parks and Arcades	8.51
713290	Nonpayout Amusement Machines	8.52
713990	All Other Amusement and Recreational Industries (pool tables)	8.60
Class 9	Optional Subclasses	
423930	Recyclable Material Merchant Wholesalers (Junk)	9.10
522298	Pawnshops	9.20
4411	Automobile Dealers	9.30
4412	Other Motor Vehicle Dealers	9.30
713290	Bingo Halls	9.50
711190	Other Performing Arts Companies (Carnivals and Circuses)	9.60
722410	Drinking Places (Alcoholic Beverages)	9.70

2023 Class Schedule is based on a three year average (2017-2019) of IRS statistical data.

City of Cayce 2024 Council Meeting Dates

The City of Cayce Council meets the first Tuesday each month at 6:00 p.m. and the third Wednesday of each month at 5:00 p.m. Date and/or time may change due to conflicts in schedules. Citizens may meet with the Mayor at 5:00 p.m. prior to each Tuesday Council Meeting. Council Meetings are also livestreamed and can be accessed at <https://www.youtube.com/@cityofcayce1137/streams>

*Please note in May the second meeting of the month will be held the fourth Wednesday of the month. The second meeting in June will be held the fourth Wednesday of the month.

**January 2, 2024
January 17, 2024
February 6, 2024
February 21, 2024
March 5, 2024
March 20, 2024
April 2, 2024
April 17, 2024
May 7, 2024
May 15, 2024
June 4, 2024
June 26, 2024*
July 2, 2024
July 17, 2024
August 6, 2024
August 21, 2024
September 3, 2024
September 18, 2024
October 1, 2024
October 16, 2024
November 5, 2024
November 20, 2024
December 3, 2024
December 18, 2024**

Other meetings may be called on an as needed basis. Meetings are held in Council Chambers located at 1800 12th Street, Cayce, SC unless otherwise noted. All meetings are open to the public.

Memorandum

To: Mayor and Council

From: Tracy Hegler, City Manager

Date: December 5, 2023

Subject: Rural Infrastructure Authority Grant for Six Mile Creek Sewer Interceptor

Issue

Council approval is needed to accept the South Carolina Rural Infrastructure Authority (RIA) grant award letter for \$1,000,000 and to approve match funding to address rehabilitation needs for a portion of the Six Mile Creek Sewer Interceptor and authorize the City Manager to execute an RIA Grant Agreement.

Background

The Six Mile Creek Sewer Interceptor is the City's largest transmission line. It consists of 30-inch and 36-inch gravity sewer lines that serve the western half of the City's service area and the areas surrounding the Six Mile Creek drainage basin. The flow in this line is transmitted to Pump Station #1. The pipe material for the majority of the Interceptor is concrete. Over the years, sewer gases have caused severe deterioration of the concrete pipe, resulting in unfortunate failures of the Interceptor. The most recent failure occurred in 2022. These failures have resulted in emergency repairs and significant expense to the City. Supply chain issues further complicate repair of such a large diameter line, as this size pipe is not typically readily available.

As the need increases to mitigate future failures, it is the goal of Utilities Department to rehabilitate the remaining sections of the Interceptor. The entire length of the Interceptor is nearly four (4) miles, thus making it an expensive and monumental task, so the Utilities Department proposes to break it down into more manageable phases.

The City's Utilities Staff applied for and received \$1,000,000 in grant funding through the Rural Infrastructure Authority for the first phase of this project. The proposed project will include the rehabilitation (lining) of approximately 1,200 feet of 30-inch gravity sewer and 1,430 feet of 36-inch gravity sewer. In addition, approximately 20 manholes will be rehabilitated. The total construction cost for Phase 1 is estimated at \$1,408,000. Engineering support for this project will be provided by Utilities Staff. The City will be required to pay a minimum of 25% of the total construction cost and anything in excess of the grant amount. It is estimated that the City will be responsible for approximately \$408,000 (the final amount will be determined once the project has bid for construction), which fulfills the minimum match requirement and covers the additional funding needed to complete this first phase.

Recommendation

Staff recommends City Council approve the award letter from the South Carolina Rural Infrastructure Authority for a \$1,000,000 grant for the Rehabilitation of Six Mile Creek Sewer Interceptor – Phase 1 Project and authorize the City Manager to execute the Grant Agreement. Staff further recommends that Council approve a match and funding to complete this phase of the project in an amount not to exceed \$408,000 utilizing funding from the Utilities Capital Reserves.

Memorandum

To: Mayor and Council

From: Tracy Hegler, City Manager

Date: December 5, 2023

Subject: Sewer Camera Replacement

Issue

Council approval is needed for the purchase of a sewer camera for Utilities Field Operations.

Background

In September of 2006, Council approved the purchase of a sewer camera. Since its purchase, the City has used this camera on a regular basis for the examination of sewer lines. This includes using the camera to locate sewer main blockages, locate sewer taps for customers that do not have cleanouts, locate sewer manholes that have been buried, visually inspect the condition of sewer laterals, assess sewer main pipe material and condition, inspect for inflow and infiltration, and to perform final inspections on newly installed sewer mains. This camera has now reached the end of its useful life and has become unreliable. It has been sent off for repairs several times, but the repairs only provide a temporary fix. Utilities Field Operations Staff is currently using a loaner camera while the City's camera is again being evaluated for repairs that will likely only provide a temporary solution. A replacement camera has been priced. It is estimated that this will cost approximately \$27,500 (without tax) and includes trading in the aged camera.

The Aries camera that is proposed is compatible with the existing tractor system, which transports the camera in the lines. It is also compatible with the software that is already being utilized.

City Council may waive the informal bid procedures as established by Ordinance when it is to the City's advantage to sole-source in certain situations.

Sec. 2-144(9). – Procurements and contracts.

City council may wave the informal and formal bid procedures when it is to the advantage of the city to acquire goods and/or services on a most convenient source basis or sole-source basis in situations of prolonged supply chain delays or on the basis of a previously awarded bid or contract, and for professional services when the person employed is customarily employed on a fee basis rather than by competitive bidding (such as, by way of example, for an appraiser, attorney or physician).

Recommendation

Staff recommends City Council waive the formal bid process and allow the purchase of a new Aries sewer camera at a cost not to exceed \$27,500 plus tax, which will be funded through the Utilities Capital Reserves.

Memorandum

To: Mayor and Council
From: Tracy Hegler, City Manager
Date: December 5, 2023
Subject: Replacement Wastewater Collections Vehicle Police Vehicle

Issue

Council approval is needed for the purchase of one 2024 Chevrolet Silverado 1500 Crew Cab 4x4 to replace vehicle #4168 that suffered an engine failure.

Discussion

The Wastewater Collections Department has a 2015 Chevrolet Silverado 1500 Crew Cab 4x4, (VIN 1GCVKPECXFZ422048), that suffered an engine failure. This vehicle is primarily used for the repair and maintenance of our pump stations throughout our service area.

A replacement motor for this vehicle is approximately \$7,400.00. Our current replacement schedule for these trucks are five years or 150,000 miles so it is already on our replacement schedule for the upcoming year.

The total cost to replace the vehicle is \$48,768.00 which includes the vehicle, delivery, and all associated equipment. Staff requests utilizing funds from the Utility Fund balance for this unexpected and unbudgeted purchase. The vehicle is currently available at Love Chevrolet and on State Contract.

Recommendation

Staff recommends Council approve the purchase of one 2024 Chevrolet Silverado Crew Cab 4x4 to replace truck #4168 in the amount of \$48,768.00, utilizing Utility Fund Balance.

Events Committee Minutes
October 12, 2023

Present: Danny Creamer, Maxine Creamer, Johnathon Moore, Alexis Moore, Carrie Ridgway, Megan Lightle, Dave Capps, Evony Reed, Dwede Dennis

Absent: Alyssa Daniel, Byron Thomas

City Representatives: Amanda Rowan

Mr. Moore opened the meeting.

The committee reviewed the September 14 minutes. Ms. Dennis made a motion to approve. Ms. Lightle seconded, and motion was unanimously passed.

Ms. Rowan explained to the committee that the City had sent a form to all Fall Fest Vendors for feedback on the event. She read through the feedback received. Vendors commented on how well the event went, and how organized it was. Two vendors stated there were issues with theft. Ms. Rowan stated the City would have police present inside the event moving forward. Vendors would be required to pay vendor fees in advance to curtail no-shows. Food vendors would be required to arrive earlier to get the larger vehicles in place before craft vendors arrived. Zip codes collected amounted to over 1,500. Ms. Lightle asked to move the Welcome Tent to the first location. Ms. Moore requested that face painting be made into smaller designs so not to take up the child's entire face. Ms. Dennis requested the City accept credit card payments next year for t-shirts. The Committee stated they appreciated the Crew t-shirts as it helped guests recognize who was working the event. Ms. Lightle recommended the logo be larger in the front on future shirts. Mr. Creamer suggested placing a sign near the stage listing band times. Ms. Lightle recommended having tote bags as handouts next year.

Mr. Moore informed the committee that due to Dr. Mancke's health, the fall nature tour would be canceled. The committee would try again in the spring.

Mr. Moore reminded the committee of the upcoming Christmas in Cayce events. Ms. Rowan stated that there were currently 5 bands scheduled to perform and the City was seeking additional performers. Ms. Rowan will reach out to the Shealy's to see if they are available to be Santa and Ms. Claus. Ms. Reed asked what time the committee would need to arrive for set up. Ms. Rowan will get with Ms. Corder and let the committee know a time. Ms. Reed suggested creating Cayce ornaments in the future. Ms. Reed let the committee know that the museum is also looking for volunteers to decorate trees.

With no further business, Ms. Lightle made a motion to adjourn, and Ms. Moore seconded. Motion carried and the meeting was adjourned.

The next Events Committee meeting will be November 9, 2023, at 5:30 PM in Council Chambers.

COUNCIL ACTION REQUIRED

BEAUTIFICATION FOUNDATION – TWO (2) POSITIONS

Ms. Kelly King's term on the Foundation expires in December and she would like to serve again. Ms. King was appointed to an unexpired term in August 2023 so she has only briefly served on the Beautification Foundation. Her reappointment application is attached for Council's review. Ms. Colleen Bradley's term on the Foundation expires in December as well. She has served on the Foundation since 2020, regularly attends meetings and is currently the President of the Beautification Foundation. Her reappointment application is attached for Council's review.

CAYCE MUNICIPAL ELECTION COMMISSION – ONE (1) POSITION

The City has received a potential member application from Ms. Fonda Wilkins. Her application is attached for Council's review.

NO COUNCIL ACTION REQUIRED

The following positions remain open until receipt of potential member applications.

ACCOMMODATIONS TAX COMMITTEE – TWO (2) POSITIONS

The Accommodations Tax Committee advises Council on the expenditure of local accommodations tax funds for the purpose of promoting tourism, the arts and cultural affairs in the community. Members are selected from the hospitality and lodging industries, as well as from the community at large. The Committee currently has two (2) open positions that must be filled by someone who works at a Cayce restaurant.

CAYCE MUNICIPAL ELECTION COMMISSION – ONE (1) POSITION

Commissioners observe the voting process on Election Day that is handled by Lexington County.

EVENTS COMMITTEE – ONE (1) POSITION

Works with City staff to plan and coordinate community events that encourage and foster good community relations and citizen participation.

PUBLIC SAFETY FOUNDATION – ONE (1) POSITION

The Public Safety Foundation is a 501 C (3) that raises funds to provide equipment and supplies to the Cayce Police and Fire Departments which are not available through other means.

STANDARD TECHNICAL CODES BOARD OF APPEALS – ONE (1) POSITION

Meets as needed. Reviews citizen appeals to ensure building codes, property maintenance codes and fire codes are properly interpreted and implemented fairly. Members who serve on this Board must be either an Engineer, Contractor, Architect or Design Professional.

BOARD OF ZONING APPEAL – ONE (1) POSITION

Reviews zoning appeals and makes final determination as to whether appeals are denied or upheld.

APPOINTMENT PROCESS

Cayce citizens have an opportunity to actively participate in the City through their services on a number of advisory boards, commissions, foundations and committees. These groups help shape and carry out policy.

Applications are accepted at any time for all City of Cayce boards, commissions, foundations and committees. Cayce citizens wishing to apply for appointment may submit a potential member application to the Municipal Clerk, P. O. Box 2004, Cayce, SC 29171. More information and a copy of the application can be found on our website at caycesc.gov or by calling City Hall at 803-796-9020.

City Council considers received applications at a meeting immediately following an opening.



**CITY OF CAYCE
COMMITTEE MEMBER REAPPOINTMENT APPLICATION**

Name: Colleen Bradley

Home Address: Holland Ave City, State, Zip Cayce, SC 29033

Telephone: _____ E-Mail Address _____

Resident of Cayce: Yes No Number of Years 5

Please check the Committee for which you are applying for reappointment:

- Accommodations Tax Committee Beautification Foundation Event Committee
 Cayce Housing Authority Museum Commission Planning Commission
 Consolidated Board of Appeals Board of Zoning Appeals Public Safety Foundation

Have you ever been convicted of a felony or misdemeanor other than a minor traffic violation? Yes No **If yes, specify below:**

Work Address

Company: U.S. Bank Position RCA Professional - 4

Address: Home Based

City, State, Zip _____ Telephone: _____

Fax: _____ E-Mail colleen.bradley@usbank.com

Work Experience: Wells Fargo - Personal Banker, U.S. Bank - RCA Consultant, RCA Analyst, RCA Professional 3, RCA Professional 4

Educational Background: University of South Carolina, 2016 - B.S. in Management and B.S. in Marketing

Membership Information (Professional, Neighborhood and/or Civic Organizations):

Volunteer Work: Cayce Beautification Foundation, Artists for Africa, U.S. Bank Volunteer Board

Hobbies: Walking my dogs, working out, cooking, etc.

Return to:

Mendy Corder, Municipal Clerk

City of Cayce, P.O. Box 2004, Cayce, SC 29171-2004

Telephone: 803-550-9557 • Fax: 803-796-9072 • mcorder@cityofcayce-sc.gov



CITY OF CAYCE
COMMITTEE MEMBER REAPPOINTMENT APPLICATION

Name: Kelly King
Home Address: Honeysuckle Street City, State, Zip Cayce, SC 29033
Telephone: 803.: E-Mail Address
Resident of Cayce: [X] Yes [] No Number of Years 2

Please check the Committee for which you are applying for reappointment:

- [] Accommodations Tax Committee [X] Beautification Foundation [] Event Committee
[] Cayce Housing Authority [] Museum Commission [] Planning Commission
[] Consolidated Board of Appeals [] Board of Zoning Appeals [] Public Safety Foundation

Have you ever been convicted of a felony or misdemeanor other than a minor traffic violation? [] Yes [X] No If yes, specify below:

Work Address

Company: MillerKnoll Position Market Development Executive
Address: 855 E Main Ave,
City, State, Zip Zeeland, MI 49464 Telephone: 616.654.3000
Fax: E-Mail kelly_king@millerknoll.com

Work Experience: 30 years in the interior design and commercial furnishings field

Educational Background: Bachelor of Science, Interior Design, Winthrop University

Membership Information (Professional, Neighborhood and/or Civic Organizations):

Volunteer Work: Habitat for Humanity, Construction Real Estate Women (CREW)

Hobbies: Thrifting, vintage markets, running, golf

Return to:
Mendy Corder, Municipal Clerk
City of Cayce, P.O. Box 2004, Cayce, SC 29171-2004
Telephone: 803-550-9557 • Fax: 803-796-9072 • mcorder@cityofcayce-sc.gov



City of Cayce Potential Member Application

Application for committees, boards and commissions within the City of Cayce

Date

11/8/2023

Name

Fonda Wilkins

Home Address

. maple ct, Cayce, South Carolina 29033

Phone

Email

.com

Are you a resident of Cayce?

Yes

Number of Years

19

Do you have a business in Cayce?

No

Number of Years

Committee(s) for which you are applying

Municipal Election Commission

Museum Commission

Cayce Beautification Foundation

Have you ever been convicted of a felony or misdemeanor other than a minor traffic violation?

No

If yes, specify below:

Work Address

Lexington Medical Center, 2720 Sunset Blvd, West Columbia, South Carolina 29169

Phone

(803) 791-2000

Email

fonda.wilkins@yahoo.com

Work Experience

40 plus years as nurse and nurse practitioner

Educational Background

Masters of Nursing

Membership Information (Professional, Neighborhood and/or Civic Organizations):

AANP

Volunteer Work:

In past -Humane Society and Pawmetto Lifeline

Hobbies

Pets

Animal welfare

Research

Writing professional articles

**For additional information please contact Mendy Corder at 803-550-9557 or email
mcorder@caycesc.gov**