



THE TOWN OF
Irmo
GATEWAY TO LAKE MURRAY

TOWN COUNCIL MEETING

April 18, 2023 @ 7:00pm

Irmo Municipal Building – 7300 Woodrow Street, Irmo, South Carolina

Live streaming will be available from our YouTube channel at:

<https://www.youtube.com/c/TownofIrmo>

AGENDA

- I. Call to Order
- II. Pledge of Allegiance
- III. Invocation
- IV. Reading of Minutes – March 21, 2023 & April 4, 2023
- V. Report of Standing
 - A. Administrative Briefing
 - B. New In-Town Businesses

3 On the Tree Garage	10235 Broad River Road
Barbara Kelley Llc	7425 College St. #101
Charles Schwab	952 Lake Murray Blvd,
Decision Dynamics	1 Wellness Blvd
Dessert Before Dinner	218 Ashbourne Rd
Sophies Landscaping	1319 Fork Ave
South Pointe Commercial Building Maintenance	424 N Royal Tower Drive
The Auto Club Group	929 Lake Murray Blvd
Thrifty Treasures	7500 Woodrow St
SN Nails	700 Columbiana Dr
Tri-County Home Health Care	2 Palmetto Wood Pkwy, #201



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VI. Amendments to the Agenda

VII. Consideration of Communication

- A. Recognition of Burn Boot Camp as the April 2023 Small Business of the Month.
- B. Presentation of the Key to the Town to S. Jahue "Jake" Moore, Sr.
- C. Community Connections:
 - 1. Irmo's Got Talent – Unity in the Community (Waldman).
 - 2. Irmo International Festival (Waldman).

VIII. Presentation by Citizens (Agenda Items IX and X only)

IX. **UNFINISHED BUSINESS**

- A. **SECOND AND FINAL READING of ORDINANCE 23-04** to adopt the Local Revenue Services Agreement with the Municipal Association of South Carolina (Staff). This agreement allows MASC to collect local revenues on behalf of the town for franchise fees, broker fees and insurance fees.
- B. **SECOND AND FINAL READING of ORDINANCE 23-05** to amend Chapter 14, Environment, Section 32, Unsanitary and Unsightly Conditions (Sickinger). This ordinance would remove the word "leaves" from the code.

X. **NEW BUSINESS**

- A. Approval to award \$200,000 in ARPA funds to Universal Community Improvement Organization (Mayor). This will be a grant award to a nonprofit providing outreach to youth.
- B. Approval for the Town Administrator to purchase and place 6 cameras and 2 License Plate Readers (LPR's) in the Carmel Commons, Beacon Hill, and Harbison Community not to exceed \$25,000 (Danielson). This will authorize the Town Administrator to secure the cameras and work with the community on placement.
- C. Approval of bids and award of contract to Grace Construction Group in the amount of \$306,625.00 for Phase II construction at the Rawls Creek Park (Staff). This will build a bathroom, install a sign, and refurbish the electrical shed.

XI. Presentation by Citizens

XII. Discussion



XIII. Executive Session – Council may act on items discussed in executive session after returning from the executive session.

XIV. Adjournment

In accordance with the requirements of Title II of the Americans with Disabilities Act of 1990 (ADA), the Town of Irmo will not discriminate against qualified individuals with disabilities based on disability in its services, programs, or activities. If you need an accommodation to attend the meeting, please contact the Town Administrator or Municipal Clerk for assistance at (803)781-7050, M-F between the hours of 8:30 – 5:00 (closed most Federal and State Holidays).



Staff Report

PROPOSED ORDINANCE 23-04

DATE: Council Meeting: April 18, 2023
TO: Irmo Town Council
FROM: Courtney Dennis, Town Administrator
SUBJECT: Ordinance 23-04
ACTION REQUESTED: Consider Second Reading of an ordinance to accept an IGA relating to South Carolina Local Revenue Services.

Background

For many years, the Municipal Association of South Carolina has offered collection programs for certain business license taxes.

Historically, these programs have been known as the Insurance Tax Collection Program, the Brokers Tax Collection Program, and the Telecommunication Tax Collection Program. In the last year, the Municipal Association has [collectively rebranded these programs as Local Revenue Services](#) to better reflect its purpose and has renamed the three business license programs as the Insurance Tax Program, or ITP; the Brokers Tax Program, or BTP; and the Telecommunication Tax Program, or TTP.

The Town of Irmo has been participating in all of these programs. Because of the name change of the programs, and because of changes to the state's business licensing law from Act 176 of 2020, our continued participation in these programs requires us to **take prompt action to pass new authorizing ordinances and agreements by May 26.**

The full MASC memo, ordinance, agreement, and supplement are attached.

This has been sent over to our Town Attorney, Will Edwards, for review.

This item has passed First Reading on March 21, 2023

Recommendation

Pass Second Reading of Ordinance 23-04.

Date: February 28, 2023

To: Mayors, Managers, Administrators, Clerks and
Local Revenue Service Contacts

From: Caitlin Cothran, Manager for Local Revenue Services

Re: Ordinance, Agreement, and Supplement for Local Revenue Service Programs
PROMPT ACTION REQUIRED

For many years, the Municipal Association has offered collection programs for certain business license taxes. These programs include the Insurance Tax Collection Program, the Brokers Tax Collection Program, and the Telecommunication Tax Program. The Municipal Association has collectively rebranded these programs as Local Revenue Services and has renamed the three business license programs as the Insurance Tax Program (ITP), the Brokers Tax Program (BTP), and the Telecommunication Tax Program (TTP).

In addition, by Act 176 of 2020,¹ the General Assembly standardized business licensing in the State of South Carolina. Following the adoption of this Act, the Municipal Association provided a revised model business license ordinance. Every municipality in the State has adopted a revised business license ordinance based on Act 176 and the new model ordinance.

As a result of the Local Revenue Services rebranding and the adoption of new local business license ordinances under Act 176, the Association is required to update the ordinances and agreement by which municipalities may participate in Local Revenue Services. Please note as follows:

- There are THREE attachments to this memo: (1) an ordinance to participate in Local Revenue Services, (2) an intergovernmental agreement for the programs, and (3) a program participant supplement by which a municipality elects which programs to join.
- In order to continue to participate in Local Revenue Services, **your municipality must (1) enact the attached ordinance and, (2) once the ordinance is enacted, sign the attached agreement and supplement.**
- The ordinance must be **completed where highlighted and then enacted exactly as written.**
- The agreement must be **signed exactly as written.**
- The supplement must be **completed where highlighted and then signed exactly as written.**
- The Setoff Debt Program is not affected by the attached documents, which relate only to ITP, BTP, and TTP.
- The Association must have a certified copy of your amended ordinance, together with the original signed agreement and supplement, by **May 26, 2023**. We will send you a copy of the final agreement with the Municipal Association's signature for your file. If you require an original signed agreement for your files, provide two signed agreements to the Municipal Association.

¹ The Business License Standardization Act, found at S.C. Code Sec. 6-1-400 to -420.

The new program documents will not substantially change the operation of the Local Revenue Services programs from your perspective. The Municipal Association will continue to administer and collect business license taxes within ITP, BTP, and TTP. The rates for the Municipal Association's services will remain exactly the same as they are now. Finally, distributions of collected amounts will be made in the same manner and at approximately the same times as they are now.

The substantial changes to the Local Revenue Services programs are as follows:

- The new agreement is an intergovernmental agreement among all of the participating governments, rather than a series of standalone agreements.
- Local Revenue Services will act in its own name as a division of the Municipal Association and will be governed by a committee of the Municipal Association's Board of Directors.
- The terms on which the Municipal Association is delegated the authority to resolve litigation on behalf of its members have been clarified.
- An appeals process, as required by and consistent with Act 176, has been formally adopted.

If you have questions about the attached documents, please contact Caitlin Cothran at (803) 354-4786 or ccothran@amsc.sc.

If your municipal attorney has questions about the attached documents, please direct him or her to contact Eric Shytle, General Counsel of the Municipal Association, at (803) 933-1214 or eshytle@masc.sc.

STATE OF SOUTH CAROLINA)
)
TOWN OF IRMO)

ORDINANCE 23 – 04

AN ORDINANCE

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

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

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

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

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

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

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

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

WHEREAS, following the enactment of the Standardization Act, the Municipality enacted Ordinance No. 21-11 on September 21, 2021, in order to comply with the requirements of the Standardization Act (the “Current Business License Ordinance”);

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

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

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

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

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

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

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

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

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

business within the municipality, regardless of where the property or risk is located, provided no tax has been paid to another municipality in which the property or risk is located based on the same premium.

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

NAICS Code

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

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

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

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

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

SECTION 5. Business License Taxes Applicable to Telecommunication Companies.

- a) Notwithstanding any other provisions of the Current Business License Ordinance, the business license tax for “retail telecommunications services,” as defined in S. C. Code

Section 58-9-2200, shall be at the maximum rate authorized by S. C. Code Section 58-9-2220, as it now provides or as provided by its amendment. Declining rates shall not apply.

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

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

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

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

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

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

ENACTED IN REGULAR MEETING, this ____ day of _____, 20 ____.

Barry A. Walker, Sr., Mayor

Renee Caviness, Municipal Clerk

1st Reading March 21, 2023

2nd Reading April 18, 2023

LOCAL REVENUE SERVICES AGREEMENT

THIS AGREEMENT, made and entered into this ____ day of _____ A.D., 20____, by and among the Municipal Association of South Carolina (the "Association") and all the parties who are now or may hereafter become participants ("Participants") in South Carolina Local Revenue Services, a division of the Association ("LRS"),

WITNESSETH:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 7. Attorney-in-Fact Designation; Dispute Resolution and Conduct of Litigation. Each

Participant hereby appoints LRS and its designees as its agent and attorney-in-fact to act on its behalf with respect to Impositions. As agent and attorney-in-fact, LRS shall be fully empowered to initiate, defend, manage, resolve, and settle any disputes or litigation (whether in its own name or in the name of the Participants) relating to Impositions owing or payable to one or more Participants; to pay all expenses, costs, and judgments that might be incurred against LRS when acting on behalf of its Participants for communication, investigation, negotiation, enforcement, defense, or settlement with respect to Impositions; and to take all other actions as may be necessary to administer, collect, investigate, enforce, and implement the Revenue Service Programs. Each Participant, pursuant to Rule 17 of the S. C. Rules of Civil Procedure and Rule 17 of the Federal Rules of Civil Procedure, specifically acknowledges the standing of LRS to prosecute a civil action for collection in its behalf and hereby ratifies any such action that LRS may commence.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

[signatures appear on following page]

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

MUNICIPAL ASSOCIATION OF SOUTH CAROLINA

B. Todd Glover, Executive Director

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

Mayor Rick Osbon, President of LRS

ATTEST:

Mayor Barbara Blain-Bellamy, Vice President of LRS

PARTICIPANT SIGNATURE PAGE

TOWN OF IRMO, SOUTH CAROLINA

Name: Courtney Dennis
Title: Town Administrator

ATTEST:

Name: Renee Caviness
Title: Town Clerk of Irmo

APPENDIX A: FORM OF PARTICIPANT PROGRAM SUPPLEMENT

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

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

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

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

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

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

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

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

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

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

(b) LRS will deposit all funds received in an appropriate account for which accurate records will be maintained. Business license taxes collected for the Municipality, less the service charge herein agreed to, will be disbursed to the Municipality on or before March 1 of each calendar year and thereafter as remaining collections permit.

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

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

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

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TOWN OF IRMO, SOUTH CAROLINA

Name: Courtney Dennis
Title: Town Administrator

ATTEST:

Name: Renee Caviness
Title: Town Clerk of Irmo

STATE OF SOUTH CAROLINA)
)
TOWN OF IRMO)

ORDINANCE 23-05

**AN ORDINANCE TO AMEND CHAPTER 14, ENVIRONMENT, OF THE TOWN OF IRMO
CODE OF ORDINANCES**

WHEREAS, the Mayor and Town Council finds adoption of this ordinance to be in the public’s best interest as it will amend the Code of Ordinances of the Town of Irmo in order to address changing community needs, correct deficiencies and ambiguities in the Code of Ordinances, and promote public health, safety, and well-being; and

WHEREAS, the following text amendments and additions to the Town of Irmo Code of Ordinances have been proposed by Staff:

CHAPTER 14 - ENVIRONMENT^[1]

ARTICLE II. - NUISANCES^[2]

Sec. 14-32. - Unsanitary and unsightly conditions.

(a)(1) All premises within the town whether vacant, improved or occupied, shall at all times be kept in a sanitary condition. All damp low places and all garbage, ~~leaves,~~ trash, cans, vessels, broken bottles, pieces of metal, china, glass or any other materials that may hold water are hereby deemed unsanitary and declared to be a nuisance punishable by a fine.

NOW, THEREFORE, BE IT ORDAINED and ordered by the Mayor and Town Council of the Town of Irmo, South Carolina, in Council duly assembled on this 18th day of April, 2023, that the Ordinance of the Town of Irmo is amended.

PASSED AND ADOPTED this 18th day of April, 2023.

Barry A. Walker, Sr., *Mayor*

ATTEST:

Renee Caviness, *Municipal Clerk*

1st Reading: March 21, 2023

2nd Reading April 18, 2023

**BID TABULATION
 PHASE II- RAWLS CREEK PARK
 TOWN OF IRMO
 APRIL 6, 2023**



Item No.	Item Description	Grace Construction Group	JF Contractors, LLC	Randolph Builders, Inc.	Hardee Construction Co., Inc.
		Total Price	Total Price	Total Price	Total Price
1	Restroom Facilities, Trellis and Concrete Apron	\$256,985.00	\$215,000.00	\$319,441.00	\$388,000.00
2	Water and Wastewater Service to Restrooms	\$20,000.00	\$28,000.00	\$25,000.00	\$31,600.00
3	Electrical Shed Refurbishment	\$6,500.00	\$32,000.00	\$6,000.00	\$39,400.00
4	Park Signage	\$23,140.00	\$54,280.00	\$23,000.00	\$81,400.00
		\$306,625.00	\$329,280.00	\$373,441.00	\$540,400.00

The bids tabulated herein were received by the Town of Irmo on July 20, 2022 at Irmo Town Hall

Hybrid Engineering, Inc.

Lawrence C. Watts