EXHIBIT A



CITY OF SENECA REGULAR COUNCIL MEETING NOVEMBER 9, 2021, 6:00PM-CITY HALL COUNCIL CHAMBERS

<u>ATTENDEES</u>: Council Members- Mayor Dan Alexander, Mayor Pro Tem Ronnie O'Kelley, Al Gaines, Denise Rozman, Stuart Pohl, Joel Ward, Dana Moore, Scott Durham, and WC Honeycutt.

ALSO PRESENT- Scott Moulder-City Administrator, Bo Bowman-City Attorney, Casey Bowling-Police Chief, Josh Riches-Finance Director, Danielle Smith-Assistant Finance Director, Bob Faires-Utilities Director, Ed Halbig-Planning Director, Kathy Wilkes-Municipal Clerk.

CALL TO ORDER:

Mayor Alexander called the meeting to order at 6:00pm.

WELCOME: Mayor Alexander

INVOCATION:

Mr. Dana Moore

PLEDGE OF ALLEGIANCE:

Mr. Ronnie O'Kelley

PUBLIC COMMENTS:

Ms. Nancy Walker at 100 Whippoorwill Dr. Seneca, addressed Council on behalf of the Wizard of Tamassee DAR to ask for voluntary and monetary support. They are undertaking the Wreaths Across America Project for Oconee County. Wreaths will be placed on graves in honor and in memory of a veteran. They have selected Oak Grove Cemetery. It is a small cemetery in Seneca that have 95 graves of African American veterans. They chose this cemetery because they felt that a lot of African American veterans are forgotten, and that side of town was heavily affected by the tornado. Wreaths will placed on December 18 at noon. That is the same time that wreaths are placed at the Arlington National Cemetery. She is also planning to add Wolfe Stake Cemetery where there are 37 veteran graves. Ms. Walker is asking for sponsorships of wreaths to help towards their goal. She will send a formal letter asking for sponsorship.

MAYOR ALEXANDER:

Mayor Alexander wanted to remind everyone to come out and show support at the Veterans Day parade this Thursday, Nov 11th at 4:30pm in Seneca. He thanked all veterans for the sacrifices they've made. Mayor Alexander recognized Councilman Stuart Pohl. This is Mr. Pohl's last council meeting. He thanked him for his service, leadership and for owning a business in downtown Seneca. Mr. Pohl stated that it has been his pleasure and honor to serve on city council. Mayor Alexander also recognized new Councilwoman Lekesha Benson who will be sworn in Dec 14th at 6pm. Lekesha Benson also thanked Mr. Pohl for being so kind and gracious to her. Mayor Alexander wished everyone a Happy Thanksgiving.

MR. MOULDER:

He wanted to make a few announcements. There will be the Downtown Go Round on Friday night sponsored by the Downtown Merchants Association, and Winter nights will be on Saturday from 5pm-8pm.

APPROVAL OF MINUTES:

MOTION by Mr. Ward, **SECONDED** by Mr. Durham to approve the City of Seneca Council meeting minutes dated October 12, 2021, Exhibit A. *Approved unanimously 9-0.*

PAY CITY'S BILLS:

MOTION by Mr. Honeycutt, SECONDED by Mr. Durham to pay The City's bills. Approved unanimously 9-0.

EXECUTIVE SESSION 6:15pm-6:30pm

MOTION by Mr. Pohl, SECONDED by Mr. Durham to go into an executive session. Approved unanimously 9-0.

MOTION by Mr. Pohl, **SECONDED** by Mr. Honeycutt to proceed as discussed in the executive session regarding the pending legal matter. *Approved unanimously 9-0.*

ADJOURN:

Mayor Alexander adjourned the meeting at 6:35pm.

Daniel W. Alexander, Mayor

Kathy Wilkes, Municipal Clerk

SENECA IMPROVEMENTS CORPORATION

ANNUAL MEETING

EXHIBIT B

CITY OF SENECA - CITY HALL

September 28, 2021 - 4:00 PM

ATTENDING Scott Moulder, City Administrator/ President Josh Riches, Finance Director/Secretary/Treasurer Ed Halbig, Member Mayor Dan Alexander, Member Others: Debbie Williams, Exec. Assist. Ron Freeman **David Shipley Drew Yates** Robert Moore Sebastian and Michela Bickel Norm Cannada, The Journal Keven Hollis, WSNW Other interested guests The press and public were notified of the meeting in advance as required by law. CALL TO ORDER AND Mr. Moulder called the meeting of the Seneca Improvements WELCOME Corporation to order at 4:00 pm and welcomed those in attendance. Josh Riches INVOCATION Mr. Moulder said today's meeting presented an opportunity for the AGENDA ITEMS board members to consider the impact of the incentive grants put in place in late summer 2018. He said the Seneca Improvement Corporation hoped the grants would "kickstart" economic development in downtown Seneca, and he was pleased to report the grants have done exactly that, Although the programs were not renewed in June at the end of the program, the board feels the program has exceeded expectations and that a dozen buildings have either been remodeled or are in the process of being revitalized because of the program. Mayor Alexander added that he felt the incentive programs were key factors

in spurring the current growth of the downtown area.

Seneca Improvements Corporation September 28, 2021 Page 2 of 4

ROBERT MOORE/G'S PIZZA HOUSE

MOTION

REDMOND BOYS/THE CLAY MARKET CBIP EDIP

MOTION

Mr. Moulder said the agenda today represents those CBIP and EDIP applications that were received by the SIC before the end of the program.

Mr. Moulder said the SIC board had previously approved Mr. Moore's CBIP grant application and subsequent reimbursement up to \$40,000 depending upon actual receipts submitted. At the recent completion of his project, Mr. Moore submitted a request for reimbursement with receipts, and requested that the board consider increasing the amount to be reimbursed because of higher-than-anticipated project costs. The board entered into a discussion with Mr. Moore concerning his costs and the areas of the project which contributed to the increases. Mr. Riches told the board that if the board decides to increase the amount to be reimbursed, SIC does have the funds to cover those increases.

Mr. Riches made a motion that the amount to be reimbursed to Mr. Moore for his work completed on G's Pizza House be increased to \$53,276.18. Mr. Halbig seconded the motion. There was no additional discussion and the motion passed unanimously.

Mr. Moulder said no one was present today from Redmond Boys. He gave an overview of the expansion project underway by Redmond Boys/The Clay Market. He said the total investment by the owners was \$140,000 and the CBIP grant application requested a \$21,000 reimbursement. Redmond Boys/The Clay Market also submitted an EDIP grant request to cover their first two years of operation.

Mr. Halbig made a motion that the board approve the CBIP grant application with a request for reimbursement of \$21,000 pending approved receipts. Mayor Alexander seconded the motion. Hearing no further discussion, the motion was unanimously approved. Seneca Improvements Corporation September 28, 2021 Page 3 of 4

34N82W, LLC

MOTION

SEBASTIAN AND MICHELA BICKEL 138 MAIN STREET

MOTION

Mr. Halbig made a motion that the board also approve Redmond Boys/The Clay Market 's application for an EDIP grant with an approximate reimbursement amount of \$4,000. Mr. Riches seconded the motion and hearing no further discussion, the EDIP grant application was approved as submitted.

Mr. Moulder introduced Mr. Ron Freeman representing 34N82W, LLC, and told the board that Mr. Freeman has submitted a CBIP grant application request for a wine bar going in at 124 Ram Cat Alley. Mr. Freeman told the board that the total project costs indicated in his CBIP grant application are not truly reflective of current project costs due to the increase in construction materials. The project was estimated to be around \$280,000. Mr. Moulder said that the actual estimate for reimbursement should be \$42,000.

Mr. Halbig made a motion to approve the grant application submitted by Mr. Freeman for 124 Ram Cat Alley and to approve a reimbursement amount up to \$42,000 pending submittal of receipts. Mr. Riches seconded the motion, and hearing no further discussion, the board unanimously approved the motion.

Sebastian and Michela Bickel submitted a CBIP grant request for a project they plan to undertake at 331 Main Street and were present to explain their plans for a bistro-type restaurant. They estimated their total project cost to be a little over a million dollars. They had also invited representatives from the contracting firm they plan to use to the SIC Board meeting.

Mr. Halbig asked them if they planned to obtain a bank loan for the project and they said that process had already begun. Their goal is to start the project at the beginning of 2022.

After a discussion of their plans for the restaurant, Mr. Halbig made a motion that the SIC Board approve the CBIP application and a reimbursement of up to \$147,000 pending submittal of approved receipts at project completion. Mr. Riches seconded the motion. There was no further discussion, and the motion was approved unanimously.

Seneca Improvements Corporation September 28, 2021 Page 4 of 4

PAPA JULIO'S/DAVID SHIPLEY

MOTION

OTHER COMMENTS

David Shipley was present to give an update on the status of Papa Julio's restaurant. His CBIP grant application indicated project costs over \$500,000 for the restaurant. His CBIP grant application requested \$75,000 in reimbursement.

Mr. Riches made a motion that the Board approve the CBIP application submitted by David Shipley/Papa Julio's with an approval of reimbursement up to \$75,000 pending submission of receipts. Mayor Alexander seconded the motion. Hearing no further discussion, the motion was approved unanimously.

Mr. Riches told the board that based on calculations, the CBIP/EDIP grant applications today are funded, but that these approvals represent the remainder of the money allocated for the Economic Incentive Plans, and that no increases would be available for these projects at project completion.

There being no further business to bring before the Board, Mr. Riches made a motion to adjourn the board meeting of the Seneca Improvements Corporation at 9:09 am. The motion was seconded by Mr. Halbig and the motion passed unanimously.

Respectfully submitted,

Scott Moulder, President

ham

Debbie Williams, Executive Assistant

Exhibit C



CITY OF SENECA WORK SESSION AND SPECIAL CALLED COUNCIL MEETING NOVEMEMBER 30, 2021 6:00PM-CITY HALL COUNCIL CHAMBERS

ATTENDEES: Mayor Dan Alexander, Council Members-Stuart Pohl, Dana Moore, Scott Durham, WC Honeycutt

ALSO PRESENT- Scott Moulder-City Administrator, Bo Bowman-City Attorney, Bob Faires-Utilities Director, Casey Bowling-Police Chief, Richie Caudill-Fire Chief, Danielle Smith-Assistant Finance Director, Kathy Wilkes-Municipal Clerk.

<u>CALL TO ORDER:</u> Mayor Alexander called the Special Called Meeting to order at 6:00pm.

WELCOME: Mayor Alexander

INVOCATION: Mr. Dana Moore

PLEDGE OF ALLEGIANCE:

Mr. Dana Moore

REMARKS:

Mayor Dan Alexander:

He wanted to wish everyone a Merry Christmas and thank Mr. Moulder and the staff for putting together an unbelievable Christmas Parade yesterday. He also stated that council members Mrs. Rozman, Mr. Gaines, Mr. O'Kelley, and Mr. Ward were unable to attend the council meeting.

Mr. Moulder: He also wanted to thank the staff for all the hard work that they put into the Christmas Parade and all the Christmas decorations. It is quite a production, and it could not have been done without the help of the men and woman who work for the City of Seneca.

WORK SESSION:

Juneteenth Holiday

Mr. Moulder: Juneteenth has been designated as a federal holiday and we don't currently have that listed on our holiday schedule. We are presenting it to council for consideration for the calendar year 2022.

• 2022 Holiday Schedule

City of Seneca Council Meeting Minutes

Mr. Moulder: We have included in your packet a 2022 Holiday schedule where we have proposed that addition to the schedule. In the future we are going to put the Holiday schedule on the agenda to designate our Holidays and we will do it every year after that for official approval from council.

Business License Ordinance 2021-17

Mr. Moulder: The state passed a business license ordinance requirement that everyone should simplify and unify their ordinances across the state. We've already complied, and complied early, but there are some changes. This ordinance is required by law through Act 176 (The Business License Tax Standardization Act.) It includes some specific requirements that are different from the first model. They've asked us to reference the state portal for the renewal process. Business customers will sign up with the city and renewals will be done through the state portal. They've also added a new class which is #9. The one that affects us is the peddler's license. Right now you obtain a peddlers business license for \$7 for the first event, \$15 for the second event, and \$32 for any subsequent events. The state has asked for a class #9 to be put in place for a peddler's license where you just pay \$32 for the entire year to be standardized across the state. This ordinance has been reviewed by the MASC and State Legislature and they all are requesting this change.

Mr. Pohl: Asked if this will be in effect for business license due April 30th and if they will be signing into the portal, *Mr. Moulder:* Stated that they will sign up with the City first, then the next year they will use the portal to renew. *Attorney Bowman:* Stated that it would not change any deadlines or dates, it is the same schedule.

Seneca Police Foundation 501 (c) (3)

Mr. Moulder: We are asking Council to consider establishing a Seneca Police Foundation Fund that is a 501 (c) (3) organization to allow tax deductible donations to be made to the police department.

Police Chief Bowling: Our Police Foundation will be made up of a committee of non-employees of the Seneca Police Department or the City of Seneca. They will be residents or business owners inside the city limits who will have the meetings and approve the disbursement of funds. We do get donations to the police department already and this would allow us to have an official 501 (c) (3) for those charitable donations.

Mr. Pohl: Asked what those funds would end up going towards.

Police Chief Bowling: We are looking at being able to use those funds to purchase another K-9 officer if needed, for assistance if an officer and his family are experiencing an extreme need; for example, if his house burned down. We would also use it for scholarships for officers who want to further their education in law enforcement by getting a bachelor's or master's degree.

Mr. Durham: Asked who would oversee audits.

Police Chief Bowling: It would go through the foundation's board of members. We haven't gone through the process of picking the board yet, but it will have its own auditing system through a local CPA firm and lawyer.

Blue Ridge Electric Police Officer and Firefighter of the year

Mr. Moulder: We want to recognize two of our own for their contributions by presenting the Blue Ridge Electric Police Officer and Firefighter of the year.

Police Chief Bowling: One of the perks of our job is being able to do something great like this for one of our officers. We appreciate Blue Ridge Electric for sponsoring this. Every year they present the Oconee Municipal Public Safety Award. The police officer this year is very special to us. Lt. John Williams does an amazing job for us and I appreciate him and his hard work. He has gone above and beyond this year by taking on new roles and doing an excellent job serving our city. I am happy to present him with the Oconee Municipal Public Safety Award for 2021.

Fire Chief Caudill: They started this great award a few years ago and Greg Graham was our first recipient. He's been with us for 35 years and last year Chris Childress got the award. What I look at every year is who really brings

something to the department. Three years ago, when I got here, Lt. Joey Lament was a Lieutenant but doing the captain's job. He is the most organized person in the fire department. I gave him some projects to do at the fire station, and Joey and his shift helped save the City money and made it better for the guys who live there a third of their lives. This is a good time to thank him for his 22 years of service to the city.

Mr. Moulder: Thanked both recipients for their leadership and hard work they do in their department and the City. *Mayor Alexander:* This is council member Stuart Pohl's last meeting and he wanted to thank him for his leadership on council.

PUBLIC COMMENTS:

None

SPECIAL CALLED MEETING:

MOTION by Mr. Pohl **SECONDED** by Mr. Durham to approve the 1st reading of Business License Ordinance 2021-17 Exhibit A. *Approved unanimously 5-0*.

Mr. Moulder: First, he wanted to send his thoughts and prayers to the family of Brad Pate during this difficult time. Brad was an employee of the city who lost his life in a motorcycle accident. He was a hard worker, a lot of fun, and always smiling. We are very sad we lost him early. Second, please be aware that we will only have one meeting next month on December 14. We previously mentioned in budget that there were going to be some supply chain issues and price increases. We received an email from Core and Main (our waterworks material supplier) about increases on many of the materials that we use staring December 3rd. They haven't given us a final determination yet. There is also a shortage on vehicles right now. We are in line to replace some fire machines. We've been told that anything we order that we receive fleet pricing on, there will be delay of one, two or three years from the day we ordered them. Next budget year we have a capital lease that is rolling off. I want to propose to you to go ahead and establish that capital lease early so we can go ahead and get items purchased. Payments of course won't start until the next budget year.

Mayor Alexander: One lease will be rolling off and all we're doing is letting another one starts up. We already know where the funds are coming from, and I think is great to take into consideration because it will work out to our advantage so we can get the things we need ordered.

MOTION by Mr. Moore **SECONDED** by Mr. Durham to go into an executive session to discuss a pending legal matter. To include Mayor, City Council, City Administrator, and City Attorney. *Approved unanimously 5-0. (6:25pm)*

Mayor Alexander: We are back in regular session there is no motion for the floor. Also, December 14 is the swearing in ceremony for the new council.

ADJOURN:

Mayor Alexander adjourned the meeting at 6:35pm.

Daniel W. Alexander, Mayor

Kathy Wilkes, Municipal Clerk

EXHIBIT D



2022 CITY OF SENECA HOLIDAY SCHEDULE

NEW YEAR'S DAY-(Sat, January 1, 2022)-OBSERVED-Friday, December 31, 2021 MARTIN LUTHER KING JR DAY-Monday, January 17, 2022 PRESIDENT'S DAY- Monday, February 21, 2022 GOOD FRIDAY- Friday, April 15, 2022 MEMORIAL DAY-Monday, May 30, 2022 JUNETEENTH-(Sun, June 19, 2022) OBSERVED-Monday, June 20, 2022 **INDEPENDENCE DAY**-Monday, July 4, 2022 LABOR DAY-Monday, September 5, 2022 ELECTION DAY (EVEN YEARS)-Tuesday, November 1, 2022 VETERAN'S DAY-Friday, November 11, 2022 THANKSGIVING DAY-Thursday, November 24, 2022 DAY AFTER THANKSGIVING-Friday, November 25, 2022 CHRISTMAS EVE-(Sat, December 24, 2022) OBSERVED-Friday, December 23, 2022 CHRISTMAS DAY-(Sun, December 25, 2022) OBSERVED-Monday, December 26, 2022 DAY AFTER CHRISTMAS-(Mon, December 26, 2022) OBSERVED-Tuesday, December 27, 2022 NEW YEAR'S DAY-(Sun, January 1, 2023) OBSERVED-Monday, January 2, 2023

*Per handbook: Holidays that fall on Saturday are generally observed the proceeding Friday. Holidays that fall on Sunday are generally observed the following Monday.

Daniel W. Alexander, Mayor

Kathy Wilkes, Municipal Clerk

CITY OF SENECA

ORDINANCE NO. 2021-17

AN ORDINANCE TO ADOPT A REVISED BUSINESS ORDINANCE IN ACCORDANCE WITH THE BUISNESS LICENSE STANDARDIZATION ACT (2020 ACT NO. 176)

WHEREAS, in September 2020 the South Carolina General Assembly adopted the South Carolina Business License Tax Standardization Act (2020 Act No. 176), now codified at S.C. Code Sections 6-1-400 to 6-1-420 (the "Act");

WHEREAS, the Act requires all municipalities and counties that impose a business license tax to adopt a standard business license year of May 1 through April 30;

WHEREAS, the Act requires all municipalities and counties that impose a business license tax to utilize the Act's standardized business licensing requirements and class schedule;

WHEREAS, the Act requires all municipalities and counties to update their business license class schedules every odd year based on the latest available IRS statistics; and

WHEREAS, in order to comply with the requirements of the Act, the City of Seneca (the "Municipality") has prepared the attached 2022 Business License Ordinance, which is incorporated herein by reference;

NOW, THEREFORE, be it ordained by the Mayor and Council of the City of Seneca, South Carolina, that:

- 1. The attached 2022 Business License Ordinance is hereby adopted and shall become effective beginning with the business license period commencing on May 1, 2022.
- 2. All prior ordinances of the Municipality related to business licensing which are in effect at the time of this enactment are hereby repealed and replaced in their entirety with the 2022 Business License Ordinance; provided that any prior ordinances of the Municipality related to collections programs administered by the Municipal Association of South Carolina, including without limitation the Insurance Tax Collection Program (ITCP), the Brokers Tax Collection Program (BTCP), the Telecommunications Tax Collection Program (TTCP), and Setoff Debt Collection Program, shall remain in full force and effect in accordance with their terms except to the extent specifically amended by the 2022 Business License Ordinance.

[SIGNATURE PAGE TO FOLLOW]

PROPOSED ORDINANCE APPROVED AS TO FORM this _____ day of _____. 2021.

R. BOATNER BOWMAN, City Attorney

APPROVED AND RATIFIED on First Reading this 3D day of ND/, 2021 by a vote of

5 yes 0 no 0 abstain

APPROVED, RATIFIED and ADOPTED on Second and Final Reading this _____ day of _____, 2021 by a vote of

YES NO ABSTAIN

Dan Alexander, Mayor

ATTEST:

Kathy Wilkes, City Clerk

(SEAL)

CITY OF SENECA ARTICLE III BUSINESS LICENSE ORDINANCE

Section 15-41. <u>License Required</u>. Every person engaged or intending to engage in any business, calling, occupation, profession, or activity engaged in with the object of gain, benefit, or advantage, in whole or in part within the limits of the City of Seneca, 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 15-42. <u>Definitions.</u> 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 Seneca.

"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 Seneca, 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 15-43. <u>Purpose and Duration</u>. 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. Each yearly license shall be issued for the twelve-month period of May 1 to April 30. The provisions of this ordinance and the rates herein shall remain in effect from year to year as amended by the Council.

Section 15-44. 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 tiscal 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. A business license related to construction contract projects may be issued on a per-project basis, at the option of the taxpayer. 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 15-45. 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 prior to be 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 15-46. 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 15-47. <u>False Application Unlawful.</u> 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 15-48. 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 license 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 15-49. <u>Administration of Ordinance</u>. 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 15-50. 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 15-51. 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 15-52. 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 15-53. <u>Notices.</u> 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 15-54. <u>Denial of License</u>. 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 15-55. 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 15-56. 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 15-57. 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 15-58. <u>Confidentiality</u>. 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 15-59. <u>Violations.</u> 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 15-60. <u>Severability</u>. 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 15-61. 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 <u>Appendix A</u> 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 <u>Appendix B</u>. 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 <u>Appendix B</u>.
- c) The classifications included in each rate class are listed with NAICS codes, by sector, subsector, group, or industry. The business license class schedule (<u>Appendix B</u>) 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

	INCOME: \$0 - \$2,000	INCOME OVER \$2,000
RATE CLASS	BASE RATE	RATE PER \$1,000 OR FRACTION THEREOF
1	\$ 25.00	\$.80
2	\$ 30.00	\$.85
3	\$ 35.00	\$.90
4	\$ 40.00	\$.95
5	\$ 45.00	\$ 1.00
6	\$ 50.00	\$ 1.05
7	\$ 55.00	\$ 1.10
8.1	\$ 39.00	\$.91
8.2	Set by state statute	
8.3	MASC Telecommunications	
8.4	MASC Insurance	
8.51	\$12.50 + \$12.50 per machin	e
8.52	\$12.50 + \$180.00 per machi	ne
9.41	\$ 32.00	\$. 85
9.7	\$ 127.00	\$ 1.21

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.

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.

Gross Income in \$ Millions	Percent of Class Rate for each additional \$1,000		
0 - 1	100%		
1 - 2	90%		
2 – 3	80%		
3 - 4	70%		
OVER 4	60%		

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 \$	5 39.00 PLUS

Each additional 1,000\$.9:	1
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Non-resident rates, for contractors not having a permanent place of business within the Municipality:

Minimum on first \$2,000	\$ 78.00 PLUS
Each additional 1,000	\$ 1.82

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 – 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 and 5242 – Insurance Companies and Brokers:

Independent agents, brokers, and 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 <u>NAICS 713120 – Amusement Machines, coin operated (except gambling)</u>. Music machines, juke boxes, kiddy 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	2.50 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 <u>NAICS 713290 – Amusement Machines, coin operated, non-payout</u>. 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):

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.

CLASS 9 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.

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

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

Minimum on first \$2,000	\$ 32.00 PLUS
Per \$1,000, or fraction, over \$2,000	\$.85

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

Per \$1,000, or fraction, over \$2,000...... \$ 1.21

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.

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 (gross or job based)	8.10
31-33	Manufacturing	2.00
42	Wholesale trade	1.00
44-45	Retail trade	1.00
4411	Automobile Dealers	1.00
454390	Other Direct Selling Establishments (Peddlers)	9.41
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
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
713120	Amusement Parks and Arcades (per machine + on gross)	8.51
713290	Nonpayout Amusement Machines (per machine + on gross)	8.52
721	Accommodation	3.00
722	Food services and drinking places	1.00
722410	Drinking Places (Alcoholic Beverages)	9.70
81	Other services	5.00

Note: Class Schedule is based on 2017 IRS data.

Exhibit F

November 16, 2021

City of Seneca, SC

Attention: Seneca City Council

Dear Mayor Alexander and Seneca City Council Members:

Thank you for allowing me the opportunity to address the Council on behalf of the Wizard of Tamassee Chapter, NSDAR, and Wreaths Across America program.

As I related to you, Oak Grove Cemetery in Seneca, is to be our first cemetery in the new Oconee County Wreaths Across America program. Oak Grove Cemetery has 95 identifiable veteran graves. A wreath will be placed at each gravesite of the veterans. Each wreaths sponsorship is \$15.00. We decided to participate in the sponsor two wreaths and receive a third for free. We are working diligently to get enough sponsors for not only Oak Grove Cemetery, but recently added Wolf Stake Baptist Church cemetery, where Oconee County's only Medal of Honor recipient grave marker is located. This is exciting for Seneca and for Oconee County to join Pickens, Anderson, and Greenwood Counties, locally in the Wreaths' program.

I have asked the City of Seneca for financial support to assist in the costs of the wreaths for Oak Grove Cemetery and United States American Flags to be placed at each veteran's graves to assist the volunteers when placing the wreaths and honor our veterans. I want to take this opportunity not only to ask for financial support, but that you attend as an Honored Guest, and volunteer to lay a wreath.

I sincerely hope that Seneca is willing to assist us in this program.

With sincere thanks,

Nancy Walker, Vice Regent Wizard of Tamassee Chapter, NSDAR Oconee County Location Coordinator Wreaths Across America Org.

nan upstatte

(864) 979-0166

Scott Moulder

From:	Sherry Hennes <hennes.sherry@yahoo.com></hennes.sherry@yahoo.com>
Sent:	Wednesday, December 8, 2021 9:19 AM
To:	Scott Moulder
Subject:	[EXTERNAL]:Resignation from OJRSA Board

CAUTION: This email originated from outside of the organization. DO NOT CLICK links or attachments unless you have contacted the sender to make sure it is safe.

Chairman Moulder,

Please accept this as my resignation from the Oconee Joint Regional Sewer Authority Board. I am no longer able to devote the amount of time needed to serve on the board. I will remain on the board until such time that you find a replacement for my seat.

it has been a pleasure to server with all the members and I wish the board the best of luck in the future!

Sharon Hennes

Scott Moulder

From:	Chris Eleazer <chris.eleazer@ojrsa.org></chris.eleazer@ojrsa.org>
Sent:	Thursday, December 9, 2021 1:27 PM
To:	Scott Moulder
Subject:	[EXTERNAL]:RE: [EXTERNAL]:Seneca representation

CAUTION: This email originated from outside of the organization. DO NOT CLICK links or attachments unless you have contacted the sender to make sure it is safe.

Also, don't worry about serving beyond the expiration of term as it relates to past votes, etc. In a nutshell--The bylaws address that by saying that the commissioner continues in their role if not officially reappointed.

From: Scott Moulder <smoulder@seneca.sc.us> Sent: December 9, 2021 13:25 To: Chris Eleazer <chris.eleazer@ojrsa.org> Subject: RE: [EXTERNAL]:Seneca representation

Got it. Thanks Chris.

Sincerely I am, Scott Moulder Seneca City Administrator PO Box 4773 Seneca, SC 29679 (864) 885-2721 smoulder@seneca.sc.us

From: Chris Eleazer <<u>chris.eleazer@ojrsa.org</u>> Sent: Thursday, December 9, 2021 1:15 PM To: Scott Moulder <<u>smoulder@seneca.sc.us</u>> Subject: [EXTERNAL]:Seneca representation

CAUTION: This email originated from outside of the organization. DO NOT CLICK links or attachments unless you have contacted the sender to make sure it is safe.

Seat Number	Member City	Commissioner	Initial Appointment	Reappointed	Term Expires	Current Term Period
1	Seneca	Bob Faires	11/9/2011	N/A	12/31/2011	1/1/2020- 12/31/2023
2	Seneca	Scott Moulder	6/4/2018	N/A	12/31/2019	1/1/2020- 12/31/2023
3	Seneca	Scott McLane	9/10/2018	N/A	12/31/2019	1/1/2020- 12/31/2023
4 ("at- large")	Seneca	Sheron Hennes	6/3/2019	N/A	12/31/2019	1/1/2020- 12/31/2023

Below is the information you've requested: