

CHAPTER 8. FINANCE, BUDGET AND TAXATION

ARTICLE I. BUDGET AND FINANCE

- 8.101. Fiscal Year.
- 8.102. Budget and Accounting Year.
- 8.103. Department Heads to Submit Annual Budget Work Program.
- 8.104. Budget, Capital Projects to be Prepared.
- 8.105. Budget Summary.
- 8.106. Contingent Expense in Operating Budget not to Exceed 5% of Budget.
- 8.107. Budget of Water and Sewer Utilities.
- 8.108. Public Hearing on Budget.
- 8.109. Budget Changes.
- 8.110. Final Adoption. Budget Records Open for Inspection.
- 8.111. Certification. Filing.
- 8.112. Failure to Adopt A Budget by Ordinance.
- 8.113. Appropriations.
- 8.114. Emergency Appropriations.
- 8.115. When Appropriations Lapse.
- 8.116. Tax Levy to be Stated in Budget. Clerk to Notify County.
- 8.117. Monthly Financial Reports.
- 8.118. Disbursements to be by Check.
- 8.119. Deposit of Moneys.
- 8.120. Audit.
- 8.121. Reserved.
- 8.122. Issuance of Notes for Emergency Appropriations.
- 8.123. Maturity and Redemption of Notes.
- 8.124. Sale of Notes.
- 8.125. Payment of Notes.
- 8.126. Borrowing in Anticipation of Collection of Taxes.
- 8.127. Administrative Fee for Collection of Delinquent Debts. Grievances.

ARTICLE II. TAXATION

8.201. ANNUAL TAXES

- 8.201.1. Annual Property Tax.
- 8.201.2. Basis of Value of Property for Taxation. Assessments.
- 8.201.3. Assessed Valuation Entered on Tax Books. Alterations.
- 8.201.4. Due Date of Taxes on Real Property.
- 8.201.5. Tax Notices Required.
- 8.201.6. Monthly Accounting for Collections.
- 8.201.7. Taxes May be Collected in Installments.
- 8.201.8. County Board of Assessment and Equalization.
- 8.201.09. Tax Exemptions for Manufacturing Establishments.
- 8.201.10. Same. Compliance Required.
- 8.201.11. Same. Determination of Exemption.
- 2.201.12. Same. Annexation of Establishment.
- 8.201.13. Same. Refund of Taxes Paid not Permitted.

8.202. DELINQUENT TAXES

8.202.1. Municipal Tax Lien.

8.202.2. Penalties.

8.202.3. Collection of Taxes and Penalties.

- 8.202.4. Officers Invested with Powers and Duties to Collect.
- 8.202.5. Executions Against Defaulting Taxpayers.
- 8.202.6. Seizure of Real Property.
- 8.202.7. Form of Execution.
- 8.202.8. Official Notice of Levy.
- 8.202.9. Official Certification.
- 8.202.10. Enforced Collection of Taxes.
- 8.202.11. Rights of Real Estate Mortgagees.
- 8.202.12. Levy and Sale of Personal Property.

ARTICLE III. BUSINESS AND PROFESSIONAL LICENSES

Editor's Note.

ARTICLE IV. PURCHASING

- 8.401. Purchasing Agent. Duties. Powers.
- 8.402. Competitive Bidding. Emergencies.
- 8.403. Lowest Bidder.
- 8.404. Sealed Bids.
- 8.405. Local Vendors. Tie Bids.
- 8.406. Performance, Payment, Labor and Materiel Bonds.
- 8.407. Financial Interests of Town Officials, Employees Prohibited.
- 8.408. Supplies Unsuitable for Public Use, Sale or Exchange.
- 8.409. Gifts and Rebates.
- 8.410. Cooperative Purchasing.
- 8.411. State Purchases.

CHAPTER 8. FINANCE, BUDGET AND TAXATION

ARTICLE I. BUDGET AND FINANCE

8.101. FISCAL YEAR.

The fiscal year shall begin on the first day of the month of July and shall end on the last day of the month of the following June. (1)

8.102. BUDGET AND ACCOUNTING YEAR.

The fiscal year also shall constitute the budget and accounting year.

8.103. DEPARTMENT HEADS TO SUBMIT ANNUAL BUDGET WORK PROGRAM.

Before the beginning of the budget year, the head of each office or department shall submit a budget work program for the ensuing year to the Administrator/Mayor, when requested to do so.

(Ord. #2008-9 07-10-08)

8.104. BUDGET, CAPITAL PROJECTS TO BE PREPARED BY ADMIN./MAYOR.

Each budget year, a budget shall be prepared by the Administrator/Mayor prior to the new fiscal year. For such purpose, the shall obtain from the heads of each office or department, and in such detail as he may require, estimates of expenditures and such other supporting data as he may request, together with estimates of all capital projects pending or which such department head believes should be undertaken within the budget year and within the next five succeeding years.

(1976 SC Code 5-11-40 (c)) (Ord. #2008-9 07-10-08)

8.105. BUDGET SUMMARY.

The budget summary shall be in sufficient detail and summarized as to income and expenditures in such a manner as to present to taxpayers a simple and clear summary of the budget.

8.106. CONTINGENT EXPENSE NOT TO EXCEED 10% OF BUDGET.

Separate provisions may be included in the operating budget for contingent expenses in an amount not to exceed 10 percent (10%) of the total budget.

(Ord. #2008-9 07-10-08)

8.107. BUDGET OF WATER AND SEWER UTILITIES.

The anticipated revenues and proposed expenditures of the water and sewer utility shall be stated in a separate section of the budget. All other provisions relating to the preparation and administration of the budget shall apply to the budget of the utility.

(1) Ordinance #54, adopted December 14, 1989.
Supplement #8. 12-31-89

8.108. PUBLIC HEARING ON THE BUDGET. PUBLIC NOTICE, ETC.

1. The Council shall provide for a notice to the public by advertising a public hearing before the adoption of its budget for the next fiscal year in the local newspaper. Said notice shall be given not less than fifteen days in advance of the hearing, and it shall be a minimum of two columns wide with a bold headline.
2. The notice shall include the requirements set forth in the South Carolina Code of Laws, 1976, 6-1-80.
(Ord. #155, 05-09-96) Supplement #19, 02-05-98

8.109. BUDGET CHANGES.

After the conclusion of the public hearing, the Council may insert new items or may increase, decrease or delete the items of the budget; but, should the total proposed expenditures be increased, it shall also increase the total anticipated revenues by an amount at least equal to such proposed total expenditures, except for items of capital outlay to be refinanced through bonds.

8.110. FINAL ADOPTION. BUDGET RECORDS OPEN FOR INSPECTION.

Upon final adoption, the budget shall be in effect for the budget year. The budget and all supporting schedule shall be a public record in the office of the Town Clerk and open for public inspection during regular office hours.

8.111. CERTIFICATION. FILING.

A copy of the budget, as finally adopted, shall be certified by the Clerk and filed in his office.

8.112. FAILURE TO ADOPT A BUDGET BY ORDINANCE.

Should Council fail to adopt a budget by ordinance for the next fiscal year, on or before its beginning, the current budget shall be effective until finally adopted.
(Ord. #2008-9 07-10-08)

8.113. APPROPRIATIONS.

From the effective date of the budget, the several amounts stated therein as proposed expenditures shall be and become appropriated to the several objects and purposes therein named.

8.114. EMERGENCY APPROPRIATIONS.

At any time in any budget year, the Council may make emergency appropriations to meet a pressing need for public expenditure for other than a regular or recurring requirement to protect the public health, safety or welfare. Such appropriation shall be adopted by unanimous vote of all Council members present. Supplement #19, 02-05-98

8.115. WHEN APPROPRIATIONS LAPSE.

All appropriations shall lapse at the end of the budget year to the extent that they shall not have been expended or lawfully encumbered.

8.116. TAX LEVY TO BE STATED IN BUDGET. CLERK TO NOTIFY COUNTY.

- a. The Council shall identify in the budget sources of anticipated revenue, including taxes, necessary to meet the financial requirements of the budgets adopted as required by SC Code 5-11-40 (c).
- b. It shall be the duty of the Administrator to notify the County Board of Assessment and Equalization of any change in the tax millage rates.

(Ord. #2008-9 07-10-08)

18.117. MONTHLY FINANCIAL REPORTS REQUIRED.

The Clerk shall furnish to the Council at each regular monthly meeting a statement of all receipts and disbursements for the preceding month.

18.118. DISBURSEMENTS TO BE BY CHECK.

All disbursements shall be made by check, other than petty cash, unless authorized for direct transfer and said checks shall be signed by two persons to be designated by the Mayor and spread upon the minutes of Council.

(Ord. 17. 01-10-85) (Ord. #36. 10-15-87) (Ord. #2008-9 07-10-08)

8.119. DEPOSIT OF MONEY.

All fees and moneys belonging to the town shall be placed only to the credit of the town in a federally insured bank.

(Ord. #2008-9 07-10-08)

8.120. AUDIT REQUIRED.

Prior to the end of each fiscal year, the Council shall designate a qualified certified public accountant who, at the end of the fiscal year, shall make an independent audit of the accounts and other evidence of financial transactions of the government. He shall submit his report to the Council. He shall have no personal interest, direct or indirect, in the fiscal affairs of the town government or any of its officers. He shall, within specifications approved by Council, post-audit the books and documents kept by any office, department, board or agency of the town government.

(1976 SC Code 5-7-240)

8.121. RESERVED.**8.122. ISSUANCE OF NOTES FOR EMERGENCY APPROPRIATIONS.**

In the absence of unappropriated available revenues to meet emergency appropriations, Council may authorize by ordinance the issuance of notes which may be renewed from time to time, but all such notes and renewals thereof shall be paid not later than the last day of the fiscal year next succeeding the budget year in which the emergency appropriation was made. (For further reference, see Section 2.109.5.)

8.123. MATURITY AND REDEMPTION OF NOTES.

No notes shall be made payable on demand but any note may be made subject to redemption prior to maturity on such notice and at such time as may be stated in the note.

8.124. SALE OF NOTES.

All notes issued pursuant to this Article may be sold at not less than par and accrued interest at private sale without previous advertisement by the Council.

8.125. PAYMENT OF NOTES.

The power and obligation of the town to pay notes issued by it pursuant to this Article shall be unlimited, and the town shall levy ad valorem taxes on all the taxable property within the corporate limits for the payment of such notes and interest thereon, without limitation of rate or amount. The full faith and credit of the town shall be pledged for the payment of the principle and interest on such notes issued pursuant to this Article.

8.126. BORROWING IN ANTICIPATION OF COLLECTION OF TAXES.

The Council may, during each calendar year, borrow money for the current expenses and pledge for the payment of any moneys so borrowed the taxes becoming payable during each calendar year.

8.127. ADMINISTRATION FEE FOR COLLECTION OF DELINQUENT DEBTS. GRIEVANCES.

- a. A fee of twenty five dollars (\$25.00) is hereby imposed on all debts collected by the Municipal Association of South Carolina (MASC) in behalf of the town, pursuant to an agreement with MASC of September 14, 1993.
- b. A grievance procedure is hereby established whereby any person or persons who feel aggrieved by the procedure adopted in said agreement may appeal to the Town Clerk or designated official for any adjustment felt necessary. A designated Hearing Officer will hear grievances pursuant to SC Code 12-56-65.

(Ord. #105. 10-14-93, (Ord. #2008-9 07-10-08)

2.201.9. TAX EXEMPTIONS FOR MANUFACTURING ESTABLISHMENTS.

All new manufacturing establishments locating within the corporate limits of the town, after the adoption of this ordinance, shall be entitled to an exemption from all municipal ad valorem taxes for a period of five (5) years, including all additions to the existing manufacturing establishment(s) and including additional machinery and equipment costing fifty thousand dollars (\$50,000.00) or more made after July 1, 1985; provided, however, that:

a. No new manufacturing establishment shall be entitled to the exemption, unless construction of the new manufacturing establishment is commenced after the date of this ordinance; and

b. No additions to existing manufacturing/manufacturing establishments shall be granted, unless the manufacturing establishment contracts to acquire the machinery and/or equipment after the date of this ordinance.

2.201.10. SAME. COMPLIANCE REQUIRED.

Any manufacturing establishment seeking to obtain said exemption shall comply with all requirements of the laws of this state, including Section 12-37-220(7) of the 1976 Code of Laws of South Carolina, as amended, and as such may apply.

2.201.11. SAME. DETERMINATION OF EXEMPTION.

A determination by the Tax Commission of this state, or its successor, that said exemption is warranted, shall be deemed to be conclusive therefor; provided, however, that with respect to the question of whether or not the property was constructed or acquired after the effective date of this ordinance:

a. The Municipal Clerk shall make that determination.

b. The exemption shall be revoked, if it is determined that the property is not qualified for an exemption.

c. Within three (3) years from the date taxes would have been due, if it is found that the exemption was improperly granted, the Municipal Clerk, upon receiving notice thereof, shall enter on the Tax Duplicate the taxes that would have been due for any years the property escaped taxation. A ten percent (10%) penalty shall be added thereto.

2.201.12. SAME. ANNEXATION OF ESTABLISHMENT.

The annexation of existing manufacturing establishments shall not result in the creation of a new manufacturing establishment which would be entitled to an exemption under this ordinance nor from a change in ownership.

2.201.13. REFUND OF TAXES PAID NOT PERMITTED.

Exemptions granted herein may not result in refunds.

(Ord. #113. 1-13-94)

8.201.4. DUE DATE OF TAXES ON REAL PROPERTY.

All real property taxes shall be due and payable without penalty between October 1st and December 31, next.

(Editor's Note. The South Carolina Legislature has eased the collection of personal property taxes, in that one must now present a paid tax receipt from his county of residence as evidence of the tax having been paid before the South Carolina Highway Department will issue a license tag. Each vehicle has a specific month in which this must be done. Therefore, since payments are made in each of the twelve months, no dates have been listed for the payment of personal property taxes as has been done for real property.)

8.201.5. TAX NOTICES REQUIRED.

On or before October 1st of each year the County Treasurer may mail to each owner of taxable property a notice stating the assessed value for taxation of each item of property and the tax thereon for the current year. The notice shall recite the penalties for failure to pay the tax as provided in 8.201.4, hereof. The tax rate shall be stated on the notice.
(Ord. #30. 10-9-86) (Ord. 2008-9, 7-10-08)

8.201.6. MONTHLY ACCOUNTING FOR COLLECTIONS.

The Clerk shall render an accounting to the Council at the regular monthly Council meeting for all taxes collected during the preceding month.
(Ord. 2008-9, 7-10-08)

8.201.7. TAX COLLECTION.

All real and personal property taxes shall be collected by the County Treasurer.

8.201.8. COUNTY BOARD OF ASSESSMENT AND EQUALIZATION.

All matters relating to the assessment and listing of property for taxation or for the relief of taxpayers, shall be under the control of the County Board of Assessment and Equalization.

In case it shall be discovered by or reported to the town that real or personal property is within the corporate limits subject to taxation, or is under or overassessed, or is listed in the name of the wrong person, or is a double entry, or is listed through error as being within the corporate limits or in case any other irregularity appears or exists, it shall be the duty of the Clerk to report such irregularity to the proper county or state officials to insure that no property properly liable for municipal taxes shall escape taxation, its proper assessment or listing or be improperly taxed.

(Ord. #30. 10-9-86)

8.202. DELINQUENT TAXES

Editor's Note. Ad valorem taxes are imposed by authority of the 1976 South Carolina Code of Laws, Section 5-7-30 and are collected pursuant thereof. The Council can exercise its discretion in providing for penalty for nonpayment of taxes in any way legal. (Home Bldg. and Loan Ass'n. v. Spartanburg, 185 SC 313, 194 SE 139 (1937). The Tax Collector may sue for past-due taxes. (Rothrock v. Oakman, 195 SC 123, 10SE 2d 345 (1940)). Such taxes are the liability of the property owner. (1970-71 Opinions of the Attorney General (No. 3199 p. 177)).

8.202.1. MUNICIPAL TAX LIEN.

All taxes levied upon any real or personal property, together with any penalties, when they shall become due, shall constitute until paid in full, a lien upon the property upon which the tax is levied paramount to all other liens, except that for federal, state and county taxes, as provided by Section 5-7-300 of the 1976 South Carolina Code of Laws. (Ord. #32. 10-15-87)

8.202.2. PENALTIES.

All unpaid taxes shall receive penalties as implemented by the County Treasurer. (1976 SC Code 5-7-300) (Ord.# 44. 7-14-88) (Ord. #61. 8-9-90) (Ord. 2008-9. 7-10-08)

8.202.3. PROCEDURES FOR COLLECTING DELINQUENT TAXES ESTABLISHED.

On March 1, or as soon thereafter as is practicable, the Tax Collector shall mail a notice of delinquent property taxes, penalties, assessments and costs to the person at the address shown on the tax receipt or a more correct address if it is known, or deliver the said notice to the delinquent tax payer or his agent by personal delivery. The notice shall specify that if the taxes, penalties, assessments and costs are not paid, the property must be duly advertised and sold to satisfy the delinquency.

(Ord. #43. 6-9-88)

8.202.4. SAME. CERTIFIED MAIL NOTICES REQUIRED IF TAXES NOT PAID.

a. If the taxes remain unpaid after thirty (30) days from the date of mailing, or as soon thereafter as is practicable, the Tax Collector shall take exclusive possession of so much of the defaulting taxpayer's property as is necessary to satisfy the payment of the taxes, assessments, penalties and costs. In the case of real property, exclusive possession is taken by mailing a notice of delinquent property taxes, assessments, penalties and costs to the defaulting taxpayer at the address shown on the tax receipt or to a more correct address known to the Tax Collector. The notice shall be sent by **certified mail, return receipt requested, deliver to addressee only.** In the case of personal property, the same requirements shall apply.

b. All delinquent tax notices shall specify that if the taxes, assessments, penalties and costs are not paid on or before the town's sales day, as hereinafter established, the property must be duly advertised and sold at public auction for said costs. The return receipt of the certified mail notice shall be equivalent to levying by distress.

(Ord. #43. 6-9-88)

8.202.5. SAME. PHYSICAL POSSESSION OF PROPERTY TAKEN.

a. In the event the certified mail notice has been returned, as undeliverable or unclaimed, or for whatever reason, the Tax Collector shall take exclusive physical possession of the property by posting a notice at one or more conspicuous places on the premises, in the case of real estate. The notice shall read: **Seized by the person officially charged with the collection of delinquent taxes of The Town of Chesterfield to be sold for delinquent taxes.** The posting of said notice shall be equivalent to levying by distress, seizing and taking exclusive possession thereof, or by taking exclusive possession of personalty.

b. In the case of personal property, the Tax Collector shall not be required to move the personal property from where situated at the time of seizure and, further, the personal property may not be moved, after seized, by anyone under penalty of conversion unless delinquent taxes, assessments, penalties and costs have been paid.

c. Mobile homes are considered to be personal property for the purposes of this Section, unless the owner gives written notice to the County Auditor of the mobile home's annexation to the land on which it is situated.

(Ord. #43. 6-9-88)

*Removed per
Ordinance 2008-9*

8.202.6. SAME. PROPERTY TO BE ADVERTISED FOR SALE.

a. The property must be advertised for sale at public auction in a newspaper of general circulation within the municipality and must be entitled **Delinquent Tax Sale**. It shall include the delinquent taxpayer's name, a description of the property, a reference to the County Auditor's map-block-parcel number being sufficient for a description of the realty. The advertising must be published once a week prior to the legal sales date for three (3) consecutive weeks for the sale of real property and two consecutive weeks for the sale of personal property.

b. All expenses of the levy, seizure and sale must be added and collected as additional costs and shall include, but not be limited to, the expense of taking possession of real or personal property, advertising, storage, identifying the boundaries of the property and mailing notices.

c. When the real property is divisible, the Tax Collector, Tax Assessor, County Treasurer and County Auditor shall ascertain that portion of the property that is sufficient to realize a sum upon sale sufficient to satisfy the payment of taxes, assessments, penalties and costs. In such cases, the Tax Collector shall partition the property and furnish a legal description of it. (See also 8.202.7.b)

(Ord. #43. 6-9-88)

8.202.7. SAME. SALE OF PROPERTY. MORE THAN ONE ITEM TO BE SOLD. PROCEDURES.

a. The property duly advertised must be sold by the Tax Collector at public auction at the Town Hall on the town's legal sales day during regular hours for legal tender in cash and payable in full at the time of sale.

b. In case the defaulting taxpayer has more than one item duly advertised to be sold, as soon as sufficient funds have been accrued to cover all of the defaulting taxpayer's delinquent taxes, assessments, penalties and costs, no further items may be sold. (See also 8.202.6 above.)

(Ord. #43. 6-9-88)

8.202.8. SAME. PAYMENT BY SUCCESSFUL BIDDER. DISPOSITION OF FUNDS.

a. The successful bidder at the delinquent tax sale shall pay legal tender in cash to the Tax Collector in the full amount of the bid at the time of sale. Upon said payment, the Tax Collector shall furnish the purchaser a receipt for the purchase money and attach a copy of the receipt to the execution with the endorsement of his actions which must be retained by the Tax Collector.

b. Expenses of the sale must be paid first and the balance of all delinquent tax sale monies collected must be turned over to the Town Treasurer. All other monies received, including any excess due the defaulting taxpayer after payment of delinquent taxes, assessments, penalties and costs must be retained, paid out and accounted for by the Tax Collector.

(Ord. #43. 6-9-88)

8.202.9. SAME. DEFAULT BY SUCCESSFUL BIDDER. READVERTISEMENT OF PROPERTY.

In the event the successful bidder fails to remit in legal tender within the time specified above, the Tax Collector shall cancel that bid and duly readvertise the same property for sale in the same manner, on a subsequent official sales day.

(Ord. #43. 6-9-88)

Supplement #5. 11-1-88

*Removed per
Ordinance 2008-9*

8.202.10. REDEMPTION. REAL PROPERTY LIMITED TO TWELVE MONTHS.

Pursuant to Section 12-51-90 of the 1976 South Carolina Code of Laws, as amended, redemption of real property, following a tax sale, shall be made within twelve (12) months

(Ord. #43. 6-9-88)

8.202.11. SAME. PROCEDURES TO REDEEM.

In addition to the requirements of Section 12-51-100 of the 1976 South Carolina Code of Laws, as amended, any person, firm or corporation redeeming property for which delinquent taxes, penalties and costs have been paid at a tax sale, as required herein, shall repay to the purchaser of the property any county or state taxes which said purchaser may have paid to the county or state, to secure the town's lien on said property, before redemption can be completed.

(Ord. #62. 8-9-90) (Ord. #43. 6-9-88)

8.202.12. SAME. PERSONAL PROPERTY NOT REDEEMABLE.

There shall be no redemption period, subsequent to the time that personal property is struck off to the successful purchaser at a delinquent tax sale. The Tax Collector shall follow the procedures set forth in Section 12-51-110 of the 1976 South Carolina Code of Laws, as amended.

(Ord. #43. 6-9-88)

8.202.13. SAME. NOTICE OF APPROACHING END OF REDEMPTION PERIOD TO BE GIVEN.

Notice of approaching end of a redemption period shall be given defaulting taxpayers, as required by Section 12-51-120 of the 1976 South Carolina Code of Laws, as amended.

(Ord. #43. 6-9-88)

8.202.14. TAX TITLES: EXECUTION, DELIVERY. COSTS, FEES, ETC.

Upon the failure of (1) any defaulting taxpayer, (2) any grantee from the owner or (3) any mortgage or judgment creditor to redeem realty, the Tax Collector shall follow the provisions of Section 12-51-130 of the 1976 South Carolina Code of Laws, as amended.

(Ord. #43. 6-9-88)

8.202.15. TAX COLLECTOR MAY VOID TAX SALE. WHEN SALE REQUIRED.

As provided by Section 12-51-160 of the 1976 South Carolina Code of Laws, as amended, when the Tax Collector discovers the failure of any action required to be properly performed, before a tax title has passed, he may void the tax sale and refund the amount paid by the successful bidder to him. If the full amount of the taxes, assessments, penalties and costs have not been paid, the property shall be brought to sale as soon as practicable.

(Ord. #43. 6-9-88)

*Removed per
Ordinance
2008-9*

8.202.16. DEED AS EVIDENCE OF GOOD TITLE.

Pursuant to Section 12-51-160 of the 1976 South Carolina Code of Laws, as amended, in all tax sale cases, the deed of conveyance shall be subject to the provisions thereof.

(Ord. #43. 6-9-88)

8.202.17. TAX COLLECTOR; CHIEF OF POLICE APPOINTED.

The Chief of Police is hereby designated the Tax Collector for the town and is invested with all the rights, powers and privileges thereof. He is hereby charged with all duties designated for the enforcement and the collection of delinquent taxes by the Constitution and the laws of this state and all amendments appertaining thereto.

(Ord. #43. 6-9-88)

8.202.18. OFFICIAL SALES DAY DESIGNATED.

The official sales day for the sale of property for which delinquent taxes have not been paid, is hereby designated as the first Monday in August of each year.

(1976 SC Code 15-39-680) (Ord. #43. 6-9-88)

8.202.19. REAL ESTATE MORTGAGEES; RIGHTS OF PROTECTED.

The rights of all real estate mortgagees shall be protected.

(1976 SC Code 12-49-300) (Ord. #43. 6-9-88)

Removed
per
Ordinance
2008-9

ARTICLE III. BUSINESS AND PROFESSIONAL LICENSES

Editor's Note. Business License Ordinances, among others, pursuant to the 1976 South Carolina Code of Laws, Section 5-7-280, may be adopted in a codification of ordinances, such as this, "by reference thereto."

The Town Council has authorized a separate ordinance to provide for business and professional licenses. Due to its complexity and length, it is not included in this Code. Questions relating thereto should be referred to the Town Clerk.

8.401. PURCHASING AGENT. DUTIES. POWERS.

The Administrator is hereby appointed to act as Purchasing Agent for the town. He shall be responsible for the purchase of supplies, materials and equipment required by any office, department or agent of the town government. He may establish and enforce specifications with respect to supplies, materials and equipment required and be responsible for the inspection upon delivery thereof to determine quality, quantity and conformance with specifications or other purchasing procedures that may be established. (Ord. #79. 5-2-91) (Ord. 2008-9. 7-10-08)

8.402. COMPETITIVE BIDDING. EMERGENCIES.

Before any purchases or contracts for supplies, materials and equipment are made the Purchasing Agent shall give ample opportunity for competitive bidding unless under state contract for purchases over \$10,000.00, but with such exceptions as the Council may authorize. Emergency purchases with the Mayor's approval shall be exempt from this provision. (Ord. 2008-9. 7-10-08)

8.403. LOWEST BIDDER.

Before any purchases or contracts for supplies, materials and equipment are made, whenever possible, the Purchasing Agent shall give ample opportunity for competitive bidding, but with such exceptions as the Council may authorize. Emergency purchases shall be exempt for this provision.

8.404. SEALED BIDS.

Sealed bids shall be obtained by the Purchasing Agent in all cases required by the Council.

8.405. LOCAL VENDORS. TIE BIDS.

Bids shall be awarded to the local vendor when tie bids are received. Tie bids from more than one local vendor shall be awarded by drawing lots.

8.406. PERFORMANCE, PAYMENT, LABOR AND MATERIAL BONDS.

Performance bonds shall be obtained by the Purchasing Agent when required by Council. He shall have the authority to require Payment, Labor and Material Bonds, before entering into a contract to protect the best interest of the town.

8.407. FINANCIAL INTEREST OF TOWN OFFICIALS, EMPLOYEES PROHIBITED.

No member of the Town Council or any officer or employee of the town shall have a financial interest in any contract or in the sale to the town or to a contractor supplying any land or rights or interests in any land, material, supplies or services. When a majority of the Council determines an exception in the best interest of the town, provided, that no councilman whose interest of the town is involved shall vote on the question. Any willful violation of this Section shall constitute malfeasance in office, and any officer or employee of the town found guilty thereof shall thereby forfeit his office or position. Any violation of this Section with the knowledge, express or implied, of the person or corporation contracting with the town shall render the contract voidable by the Town Council.

8.408. SUPPLIES UNSUITABLE FOR USE. COUNCIL TO APPROVE AUCTIONS.

The Purchasing Agent shall have the authority to sell all supplies, equipment, vehicles, materials, etc., which have become unsuitable for public use or to exchange the same for, or trade-in the same. Such sales shall be made to the highest bidder at public auction or sealed bids after public notice is given therefore. All moneys received from such sales shall be paid into the treasury of the town. The Mayor and Council shall approve all items for which a public auction is conducted, upon recommendation of the appropriate department head. (Ord. #79. 5-2-91) (Ord. 2008-9. 7-10-08)

8.409. GIFTS AND REBATES.

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

8.410.COOPERATIVE PURCHASING.

The Purchasing Agent shall authority to join with other units of government in cooperative purchasing plans, when the best interests of the town would be served thereby.

8.411. STATE PURCHAES.

The Purchasing Agent is authorized hereby to make purchases of supplies and equipment through the Property Division of the State Budget and Control Board, without the formality of publication and receiving competitive bids.

8.412 Inclusion and Identification of Minority Owned Businesses

The purchasing agent shall be responsible for including and identifying minority owned business to include woman-owned businesses on the referred to up-to-date list of qualified suppliers and shall include and identify minority business on the city's bidders' list and shall ensure the these firms are solicited on an equal basis with non-minority firms. (Ord. 2010-3 6-10-2010)

8.413 Resolving protests.

- A. Any actual or prospective bidder, offeror, contractor, or subcontractor, hereinafter collectively referred to as aggrieved party, who has a grievance in connection with the solicitation or award of a contract may protest to the purchasing agent. The protest shall be submitted in writing within 10 days after the aggrieved party shows or should have known of the facts giving rise thereto, but in no circumstance will a grievance be allowed after 30 days from the notification of award of the contract.
- B. The purchasing agent shall review the grievance, and if determination is made that the contract should have been awarded to the aggrieved party, the aggrieved may be awarded a reimbursement of the reasonable costs in preparing the bid or offer not to exceed the lesser of \$500 or the actual costs of the bid preparation.
- C. If the aggrieved party so desires the decision of the purchasing agent may be appealed to town council for administrative review by filing a written request for review within 10 days from the date of the purchasing agent's decision. The review procedure of town council shall be as follows:
 1. The aggrieved party shall submit to council such written memoranda or statements together with other documentary evidence as he deems fit. These items shall be submitted within 30 days of the request for review. The purchasing agent shall forward to council the transaction file together with any written statements or documentary evidence he deems necessary within 30 days from the date of the request for hearing.
 2. Council shall review the evidence submitted in executive session and shall give a written decision as soon as practical but not later than 30 days from the receipt of all materials.
 3. The decision of Council shall be final.
- D. In the absence of fraud or violation this section shall provide the sole and exclusive method and remedy for any aggrieved party who protests the awarding of a procurement contract by the town. The protest of the awarding of a contract shall not stay the contract.

ARTICLE V. Local Hospitality Fee.

8.501.1 Declaration of Policy, Purpose, Intent.

This article is enacted to preserve the general health, safety and welfare of the general public and to promote the tourism industry within the Town of Chesterfield, South Carolina, imposing a fee for the purpose of creating a fund which will be utilized for the enumerated in Section 6-1-703(A) of the Code of Laws of South Carolina as such may be amended.

8.501.2 Imposition of two (2%) Local Hospitality Fee.

There is hereby imposed within the municipal limits of the Town of Chesterfield a two percent (2%) local hospitality fee tax upon the gross proceeds derived from the sale of all prepared meals and beverages served within the Town of Chesterfield by any establishment. In addition, the tax shall be imposed on all prepared foods and beverages sold in establishments licensed for the consumption of alcoholic beverages, beer, or wine within the Town of Chesterfield, South Carolina.

8.501.3 Payment of Fee.

- (a) Responsibility for collection the fee established herein shall be the liability of the provider of the services for items described in Section 8.301.2. The fee shall be paid at the time of delivery of the services or items to which the fee applies and shall be collected by the provider or seller of the service, services, or items.
- (b) The fee collected by the seller or provider of services or items as required under Section 8.301.2 shall be remitted to the Town of Chesterfield as follows:
 - (1) On a monthly basis when the estimated amount of tax collected is more than fifty dollars (\$50.00) a month, annual gross revenue in excess of thirty thousand dollars (\$30,000.00)
 - (2) On a quarterly basis when the estimated amount of tax collected is between twenty-five dollars (\$25.00) a month, annual gross revenue between fifteen thousand dollars (\$15,000.00) and thirty thousand dollars (\$30,000).
 - (3) On an annual basis when estimated amount of average tax collections is less than twenty-five dollars (\$25.00) a month, annual gross revenue is less than fifteen thousand dollars (\$15,000.00).

Total collections and required reports as deemed necessary by the Town (including but not limited to an attached copy of the SC Department of Revenue State Sales and Use Tax Return Form ST-3) shall be submitted to the Town of Chesterfield by the twentieth day of each month and shall cover sales for the previous month.

Payments covered under the provision of subsection (b) 2 shall be submitted quarterly by the twentieth day of January, April, July and October and shall cover sales for the previous quarter. Payments covered under the provision of subsection (b) 3 shall be submitted by January 20th and shall cover sales for the previous year. Any collections not remitted by the above state deadline shall be subject to a penalty of five percent(5%) of the unpaid amount for each calendar month or portion thereof, after the due date until paid. If any hospitality tax remains unpaid for sixty (60) days after its due date, the Municipal Clerk or authorized agent of the town shall report it to the Police Chief or authorized agent of the town to issue an ordinance summons for the violation. The failure to collect from the patrons the amount imposed by this Article shall not relieve any establishment subject to this Article from making the required remittance.

- (c) Any person violating this Article shall be deemed guilty of an offense and shall be subject to punishment of a fine not to exceed five hundred (\$500.00) dollars or thirty (30) days imprisonment. Each day of violation shall be considered a separate offense. Punishment for violation shall not relieve the offender of liability for delinquent amount, penalties, and costs as otherwise provided herein.

8.501.4 Hospitality Fee Account

A separate fund for an account, to be known as the Town of Chesterfield Local Hospitality Fee Fund shall be established, and all revenues received from the hospitality fee as well as all interest which accrues thereon shall be deposited into this account and shall remain segregated from the General Fund. The principle and any accrual interest from this account shall be expended only as permitted in Section 8.501.5 below.

8.501.5 Permitted Use of Funds

The Town of Chesterfield is hereby authorized to utilize funds collected from the imposition of the hospitality fee for the purpose enumerated in Section 6-1-730 of the Code of Laws of South Carolina, as such may be amended.

8.501.6 Inspections and Audits

For the purpose of enforcing the provisions of this section, the Clerk/Treasurer, Licensing and Permitting Official, or other authorized agent of the Town is empowered to enter upon the premises of any person subject to this Section to make inspection, examine, and/or audit the books and records, and it shall be unlawful for any person to fail or refuse to make available the necessary books and records. In the event that the audit or inspection reveals that false information has been filed by the establishment, the cost of the audit shall be added to the corrected amount due and late penalties in addition to other penalties provided herein. Each day of failure to pay the proper tax shall constitute a separate offense. The Clerk/Treasurer, Licensing and Permitting Official, or

other authorized agent of the Town may make systematic inspections of the businesses within the town to insure compliance with this Article.

8.501.7 Authorization For Use.

Authorization to utilize revenues from the Town of Chesterfield Local Hospitality Fee Fund shall be by the annual budget ordinance, or budget amendment, duly adopted by the Town Council.

Ordinance #2007-16 1/10/08