

**RICHLAND COUNTY COUNCIL
ADMINISTRATION AND FINANCE COMMITTEE**

Kit Smith, Chair Mike Montgomery Paul Livingston Joseph McEachern Valerie Hutchinson
District 5 District 8 District 4 District 7 District 9

*July 26, 2005
6:00 pm*

**Richland County Council Chambers
County Administration Building
2020 Hampton Street**

Call to Order

Approval of Minutes – June 28, 2005: Regular Session Meeting [Pages 2 – 5]

Adoption of Agenda

I. Items for Action

A. Distribution of Military Forest Funds

[Pages 6 – 8]

B. Bond Review Committee

[Pages 9 – 10]

C. Citizen's Request: Assessment Ratio Refund (Mr. Henry Hennigan)

[Pages 11 – 14]

II. Items for Discussion / Information

There are no items for discussion/information.

III. Items Pending Analysis

There are no items Pending Analysis.

Adjournment

Staffed by: Joe Cronin

MINUTES OF



**RICHLAND COUNTY COUNCIL
ADMINISTRATION AND FINANCE COMMITTEE
TUESDAY, May 24, 2005
6:00 p.m.**

In accordance with the Freedom of Information Act, a copy of the agenda was sent to radio and TV stations, newspapers, persons requesting notification, and was posted on the bulletin board located in the lobby of the County Administration Building.

MEMBERS PRESENT

Chair: Kit Smith
Member: Paul Livingston
Member: Joseph McEachern
Member: Valerie Hutchinson
Member: Mike Montgomery

OTHERS PRESENT – Bernice G. Scott, T. Cary McSwain, Michielle Cannon-Finch, Larry Smith, Amelia Linder, Milton Pope, Tony McDonald, Ashley Bloom, Joe Cronin, Roxanne Matthews, Stephany Snowden, Edith Caudle, Daniel Driggers, Marsheika Martin, David Adams, Christy Brunson, Sheriff Leon Lott, Chief Harrell, Susan Britt, Michael Criss

CALL TO ORDER

The meeting was called to order at approximately 5:06 p.m.

APPROVAL OF MINUTES

Mr. Livingston moved, seconded by Mr. Montgomery, to approve the minutes as submitted. The vote in favor was unanimous.

ADOPTION OF AGENDA

Ms. Smith stated a request was made to add the Elected Officials Pay Increase Ordinance and the East Central Consortium Planning Projects items to the agenda.

It was noted that the special property tax assessment was not complete and to remove the Reception Honoring USC Athletics Staff from the agenda. Both items were removed from the agenda.

Mr. Livingston moved, seconded by Mr. Montgomery, to adopt the agenda as amended. The vote in favor was unanimous.

II. ITEMS FOR ACTION

A. Coroner's Office: Autopsy Services Contract Renewal

Mr. McEachern moved, seconded by Mr. Livingston, to approve this item. The vote in favor was unanimous.

B. Purchase of Property Insurance

Ms. Smith stated this is county property and the rates are going down.

Mr. Montgomery moved, seconded by Ms. Hutchinson, to approve as requested. The vote in favor was unanimous.

C. Purchase of Fidelity Bond

Ms. Smith stated this protects county employees, as well as Council Members.

Mr. Livingston moved, seconded by Mr. McEachern, to approve. The vote in favor was unanimous.

D. Citizen's Request: Assessment Ratio Refund

Ms. Smith stated the Assessor recommended denying and to continue with the existing policy.

Mr. Montgomery moved, seconded by Ms. Hutchinson, to deny this request. The vote in favor was unanimous.

E. Single General Ledger

Ms. Smith stated this item was discussed in the Work Session and in the packets is a draft and then there is another recommendation that she offered with amendments to that ordinance.

Mr. McEachern moved, Mr. Livingston seconded for discussion, to approve and requested a copy of the ordinance be delivered to all of the elected officials. The vote in favor was unanimous.

G. Ordinance Identifying the Source of CPI for Elected Officials' Pay Increases

Mr. Montgomery moved, seconded by Mr. McEachern, to approve the ordinance. The vote in favor was unanimous.

Mr. McEachern moved, seconded by Mr. Livingston, to set the elected officials' pay increase at 3.4% CPI for the current budget year.

A discussion took place.

Mr. Livingston made a substitute motion to forward to Council without a recommendation. The motion died for a lack of a second.

The vote for Mr. McEachern's motion failed.

H. East Central Consortium Planning Projects

Mr. Livingston moved, seconded by Mr. Montgomery, to forward without a recommendation to the July 12th meeting. The vote in favor was unanimous.

IV. ITEMS FOR DISCUSSION/INFORMATION

A. Beatty Road Magistrate/Sheriff Facility

Ms. Smith stated Mr. Pope wanted to inform the Committee that there have been costs more than originally estimated, but there are funds available within a bond that Council had already authorized and it is within administrative discretion to increase that amount.

Mr. Milton Pope, Assistant County Administrator, gave a brief overview. He stated no formal action is needed, but staff is requesting the Committee's consent to move forward or to find another approach.

A detailed discussion took place.

Mr. Livingston moved, seconded by Ms. Hutchinson, to forward to Council for information that the Administrator is proceeding with amending this bond issue in order to cover the cost of this project. The vote in favor was unanimous.

The Committee requested a report on the original estimate and construction costs on this project on the next committee agenda.

V. EXECUTIVE SESSION

Memorandum of Understanding – Acquisition of Tract by the Richland County Conservation Commission

Mr. Montgomery moved, seconded by Mr. McEachern, to go into Executive Session to discuss the MOU relating to a Conservation easement. The vote in favor was unanimous.

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Council went into Executive Session at approximately 5:45 p.m. and came out at approximately 6:01 p.m.
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Mr. Livingston moved, seconded by Mr. Montgomery, to come out of Executive Session. The vote in favor was unanimous.

Mr. Montgomery moved, seconded by Mr. Livingston, to approve the Conservation Commission to continue negotiations on the MOU and forward to Council. The vote in favor was unanimous.

ADJOURNMENT

The meeting adjourned at approximately 6:02 p.m.

Submitted by,

Kit Smith, Chair

The minutes were transcribed by Marsheika G. Martin

Richland County Council Request for Action

Subject: Distribution of Military Forest Funds

A. Purpose

The Richland County Treasurer has received three checks from the Office of the State Treasurer for Military Forest Funds. These funds are generated based on the net proceeds from the sale of forest products extracted from Fort Jackson and other military installations located within Richland County. The total amount of forestry funds available for allocation by County Council is \$51,386.63

B. Background / Discussion

The Richland County Treasurer currently has a total of \$51,386.63 in Military Forest Fund monies, which was received from the Office of the State Treasurer, as payment based on the net proceeds from the sale of forest products extracted from Fort Jackson and other military installations located within Richland County.

Pursuant to 10 U.S.C. §2665(e)(2), "the amount paid to a State pursuant to paragraph (1) shall be expended as the State legislature may prescribe **for the benefit of the public schools and public roads of the county** or counties in which the military installation or facility is situated."

Since the South Carolina Legislature has not enacted, to date, any law prescribing how these funds are to be allocated, the specific amounts to be allocated for the benefit of public schools and public roads of Richland County are at the discretion of Richland County Council.

The last time that County Council allocated forestry funds was on April 3, 2001. The resolution passed in 2001 allocated a total amount of \$44,596.92, of which 70% was apportioned to Richland School District One, Richland School District Two, and Richland-Lexington School District Five (according to the respective student population of each district), and the remaining 30% transferred to the General Fund of Richland County to be used for the construction and/or improvement of public roads within the county.

A memo from the Director of Public Works, Chris Eversmann, indicated that the county currently has the following unfunded public road-related projects which would be eligible for forestry funds: Remedial road work on Twisted Hill Road, FY-06 Speed Hump installations, and the RC Transportation Study.

The resolution currently before Council uses the same 70/30 allocation ratio used in 2001; however, council may adjust these proportions at its discretion.

C. Financial Impact

A total of \$51,386.63 will be divided according to a ratio set forth by Council for the benefit of public schools and public roads. Because these funds are distributed by the Military Forest Fund, via the State Treasurer, there are no costs to the County associated with this request

D. Alternatives

1. Approve the resolution allocating \$51,386.63, of which 70% will be apportioned to public schools, and the remaining 30% for the construction and/or improvement of public roads.
2. Approve the resolution allocating \$51,386.63 for the benefit of public schools and public roads using a ratio other than 70% and 30%, respectively.
3. Do not approve the resolution allocating Military Forestry Funds for public schools and roads.

E. Recommendation

It is recommended that County Council approve either the first or second alternative.

Recommended by: Staff **Department:** Administration **Date:** July 6, 2005

F. Reviews

Finance

Reviewed by (Budget Dir.): Daniel Driggers Date: 7/19/05
 Recommend Council approval Recommend Council denial
Comments regarding recommendation: No conclusive recommendation made therefore left to Council discretion.

Legal

Reviewed by: Amelia Linder Date: 7/21/05
 Recommend Council approval Recommend Council denial
Comments regarding recommendation: Recommend alternative 1 or 2.

Administration

Reviewed by: Tony McDonald Date: 7/22/05
 Recommend Council approval Recommend Council denial
Comments regarding recommendation: Recommend that the Military Forest Funds be allocated on an equal basis between schools and roads, with 50% going to the schools and 50% going to roads.

Attachment:

- Resolution to allocate Military Forest Funds (Page 8)

STATE OF SOUTH CAROLINA) A RESOLUTION OF THE
) RICHLAND COUNTY COUNCIL
COUNTY OF RICHLAND)

A RESOLUTION TO ALLOCATE MILITARY FOREST FUNDS

WHEREAS, the State of South Carolina receives forty percent (40%) of the net proceeds from the sale of forest products on land owned or leased by a military department; and

WHEREAS, the Office of the State Treasurer issues a check to Richland County annually, representing a share of federal monies generated at Ft. Jackson and at other military installations located within the County; and

WHEREAS, the Richland County Treasurer currently has a total of \$51,386.63 in Military Forest Fund monies, which was received from the Office of the State Treasurer; and

WHEREAS, pursuant to 10 U.S.C. §2665(e)(2), “the amount paid to a State pursuant to paragraph (1) shall be expended as the State legislature may prescribe for the benefit of the public schools and public roads of the county or counties in which the military installation or facility is situated”; and

WHEREAS, the South Carolina Legislature has not enacted, to date, any law prescribing how these funds are to be allocated, so that allocation must be determined for the benefit of both the public schools and public roads of Richland County;

NOW, THEREFORE, BE IT RESOLVED that the Richland County Council does hereby allocate the Military Forest Funds of \$51,386.63 as follows:

70% to Richland School District One, Richland School District Two, and Richland/Lexington School District Five, to be apportioned according to the respective student population of each school district; and

30% to be transferred to the General Fund of Richland County, to be used for the construction and/or improvement of public roads within the County.

ADOPTED THIS the ____ day of _____, 2005.

Anthony G. Mizzell, Chair
Richland County Council

Attest: _____
 Michielle R. Cannon-Finch
 Clerk of Council

Richland County Council Request of Action

Subject: Bond Review Committee

A. Purpose

County Council is requested to create a Bond Review Committee.

B. Background / Discussion

At the July 12, 2005 Regular Session Council Meeting, Councilmember Damon Jeter made a motion to create a Bond Review Committee. The Committee would review the issuance of bonds and determine the effects of such issuances on the County's bond rating. The Committee would then make its recommendation to full Council.

C. Financial Impact

There is no financial impact associated with this request.

D. Alternatives

1. Approve the request to create a Bond Review Committee.
2. Do not approve the request to create a Bond Review Committee.

E. Recommendation

This request is at Council's discretion.

Recommended by: Damon Jeter, Councilmember Date: July 12, 2005

F. Reviews

Legal

Reviewed by: Amelia Linder

Date: 7/22/05

Recommend Council approval

Recommend Council denial

Comments regarding recommendation: Both alternatives are legally viable. This request is at the discretion of Council. However, should Council approve this request, I recommend that the new Bond Review Committee be created by ordinance (and that the membership, terms, duties and responsibilities of the committee be identified) so it can be codified under Chapter 2 of the Richland County Code of Ordinances. A draft ordinance is attached to this request (by title only).

Administration

Reviewed by: Tony McDonald

Date: 7/22/05

Recommend Council approval

Recommend Council denial

Comments regarding recommendation:

Attachment:

- Ordinance to Establish a Bond Review Committee

STATE OF SOUTH CAROLINA
COUNTY COUNCIL FOR RICHLAND COUNTY
ORDINANCE NO. ____-05HR

AN ORDINANCE AMENDING THE RICHLAND COUNTY CODE OF ORDINANCES, CHAPTER 2, ADMINISTRATION; ARTICLE VII, BOARDS, COMMISSIONS AND COMMITTEES; SO AS TO ESTABLISH A RICHLAND COUNTY BOND REVIEW COMMITTEE, AND SETTING FORTH THE CONDITIONS UNDER WHICH SAID COMMITTEE SHALL FUNCTION AND THE RESPONSIBILITIES OF SAME.

Richland County Council Request of Action

Subject: Citizen's Request: Assessment Ratio Refund

A. Purpose

County Council is requested to approve an ordinance granting a property tax refund in the amount of \$121.62 to Henry Hennigan of 310 Lakeside Avenue, Columbia, South Carolina 29203. A tax assessment ratio of six percent (6%) was paid during tax years 1998 – 2002 when the property was eligible for the four percent (4%) assessment ratio.

B. Background / Discussion

Mr. Hennigan is requesting a refund for an overpayment of property taxes for 310 Lakeside Avenue, Columbia, South Carolina 29203.

On November 25, 2002, Mr. Hennigan paid back taxes on this property for the years 1998 – 2002 at an assessment ratio of 6%. Mr. Hennigan continued to pay taxes based on the 6% ratio in 2002, but thereafter applied for the 4% rate, thus paying taxes on that rate in 2003 and 2004.

State law permits Richland County Council to refund additional past years (beyond the prescribed statute of limitations) as it deems necessary. Section 12-43-220(3) of the South Carolina Code of Laws states, "Notwithstanding any other provisions of law, a taxpayer may apply for a refund of property taxes overpaid because the property was eligible for the legal residence assessment ratio. The application must be made in accordance with Section 12-60-2560. The taxpayer must establish that the property in question was in fact his legal residence and where he was domiciled. A county council, by ordinance, may allow refunds for the *county government portion* (emphasis added) of property taxes for such additional past years as it determines advisable."

Mr. Hennigan claims that he was never notified by the Richland County Tax Assessor's Office that he had to apply for legal residence in order for his property to be eligible for the 4% ratio instead of the 6% ratio between the years 1998 – 2002.

Mr. Hennigan is requesting a refund for overpayment of the county government portion in the tax years 1998 – 2002. The county government portion of property taxes from 1998 – 2002 totals \$121.62.

It should be noted that the County Assessor, John Cloyd, does not recommend refunding this amount to Mr. Hennigan for fear of setting precedent in similar cases.

C. Financial Impact

The portion of overpaid county government taxes that Council can approve to refund to Mr. Hennigan is \$121.62. A funding source for this refund has not been determined.

D. Alternatives

1. Approve the request to refund a property tax overpayment in the amount of \$121.62 to Mr. Henry Hennigan.
2. Do not approve the request to refund a property tax payment in the amount of \$121.62 to Mr. Henry Hennigan.

E. Recommendation

This decision is at the discretion of Council.

Submitted by: Staff **Department:** Administration **Date:** May 18, 2005

F. Reviews

Finance

Reviewed by (Budget Dir.): Daniel Driggers Date: 7/21/05
 Recommend Council approval Recommend Council denial
Comments regarding recommendation: No recommendation included. If refund is approved funding source should be tax collection account.

Legal

Reviewed by: Amelia Linder Date: 7/22/05
 Recommend Council approval Recommend Council denial
Comments regarding recommendation: Both alternatives are legally viable. This request is at the discretion of Council.

Administration

Reviewed by: Ashley Bloom Date: 7/22/2005
 Recommend Council approval Recommend Council denial
Comments regarding recommendation: No recommendation included. If refund is approved funding source should be tax collection account.

Attachment:

- Ordinance Authorizing a Refund to Henry Hennigan (Pages 13-14)

STATE OF SOUTH CAROLINA
COUNTY COUNCIL FOR RICHLAND COUNTY
ORDINANCE NO. ___-05HR

AN ORDINANCE AUTHORIZING A REFUND OF THE COUNTY GOVERNEMENT PORTION OF PROPERTY TAXES PAID BY HENRY HENNIGAN FOR THE TAX YEARS OF 1998 THROUGH 2002.

WHEREAS, Mr. Henry Hennigan discovered that he had been paying property taxes at a rate of 6% when his property at 310 Lakeside Avenue, Columbia, South Carolina 29203, was eligible for the 4% assessment ratio; and

WHEREAS, prior to a tax refund being granted, Section 12-43-220 (c) (3) of the S.C. Code of Laws, 1976, as amended, requires, and Mr. Hennigan has established to the satisfaction of this County Council, that the property in question was in fact his legal residence and where he was domiciled from July 29, 1997 to November 25, 2002; and

WHEREAS, Section 12-43-220 (c) (3) of the S.C. Code of Laws, 1976, as amended further states a county council, by ordinance, may allow refunds for the county government portion of property taxes for such additional past years as it determines advisable; and

WHEREAS, the county government portion of property taxes paid by Mr. Andrew D. Jones from 1998 – 2002 totals \$121.62;

NOW, THEREFORE, pursuant to the authority by the Constitution of the State of South Carolina and the General Assembly of the State of South Carolina, BE IT ENACTED BY RICHLAND COUNTY COUNCIL:

SECTION I. Pursuant to Section 12-43-220 (c) (3) of the S.C. Code of Laws, 1976, as amended, Richland County shall issue a tax refund in the amount of \$121.62 for the county government portion of property taxes paid from 1998 – 2002 to Mr. Henry Hennigan upon the effective date of this ordinance.

SECTION II. Severability. If any section, subsection, or clause of this ordinance shall be deemed unconstitutional or otherwise invalid, the validity of the remaining sections, subsections, and clauses shall not be affected thereby.

SECTION III. Conflicting Ordinances. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION IV. Effective Date. This ordinance shall be enforced from and after _____, 2005.

RICHLAND COUNTY COUNCIL

By: _____
Anthony G. Mizzell, Chair

Attest this _____ day of
_____, 2005.

Michielle R. Cannon-Finch
Clerk of Council

RICHLAND COUNTY ATTORNEY'S OFFICE

Approved As To LEGAL Form Only.
No Opinion Rendered As To Content

First Reading:
Second Reading:
Public Hearing:
Third reading: