



Orientation to County Government II

August 4, 2018



**SOUTH CAROLINA
ASSOCIATION OF COUNTIES**

Local Leaders. Statewide Strength®

Outline

- County services and delivery methods
- Traditional and alternate revenue sources
- Property taxation and millage caps
- Budget overview
- How a bill becomes a law
- SCAC legislative Development Process
- Building relationships with local delegation members

County Services (Traditional)

- Alcohol & drug abuse
- Assessment/appraisals
- Coroner
- Court system
- Elections/voter registration
- Emergency preparedness
- Health department
- Indigent medical care



County Services (Traditional)



- Legislative delegation office
- Libraries
- Master-in-equity
- National Guard
- Public Defender
- Registrar of Deeds
- Solicitor's Office
- Veterans' Affairs

County Services (Contemporary)

- Animal control
- Building codes
- Detention centers/jails
- Economic development
- E911 services
- EMS
- Engineering
- Fire
- HazMat Response



County Services (Contemporary)



- Law enforcement
- Litter control
- Planning & development
- Public works (roads, solid waste)
- Recreation
- Stormwater
- Vector control
- Zoning

Examples of County-Supported Programs

- Community festivals
- Convention & visitors' bureau
- DSS summer lunch program
- Higher education
- Historic preservation
- Keep America Beautiful
- Meals on Wheels
- Museums





Service Delivery Options

- Traditional model provided by county employees
- County contracts with private vendors
- Intergovernmental agreements between local governments
 - County provides building inspections/code enforcement for towns
 - County contracts with city to provide fire service countywide
 - County and city consolidated planning and zoning
 - City issues business license taxes and collects taxes for county

Traditional Revenue Sources

- Property taxes
- Traditional user & franchise fees
- Federal and state aid





Alternative Revenue Sources

- Local Option Sales Tax
- Capital Project Sales Tax
- Local Accommodations Tax
- Local Hospitality Tax

Alternative Revenue Sources



- Business license
taxes/registration fees
- Franchise fees
- Development and impact
fees
- Tax districts
- User fees
- Bonds

Common Fees

- Animal control/shelter (pick-up/boarding)
- EMS (treatment, transport, mileage, subscriber billing)
- Detention Center (inmate canteen, phone, municipal inmate housing fee)
- Courts (bad check unit, land records, marriage licenses, pre-trial intervention)



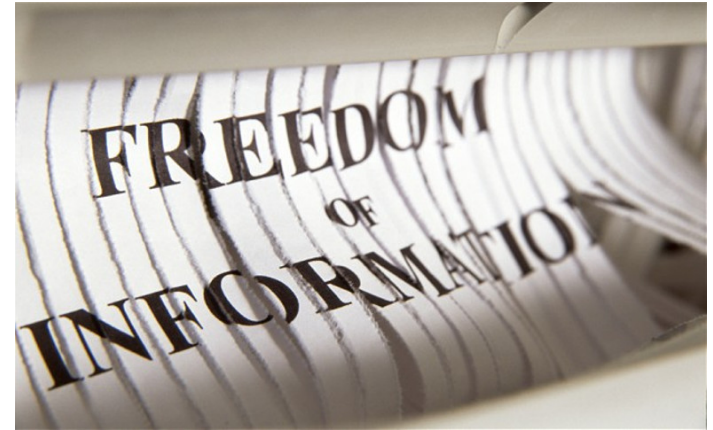
Common Fees



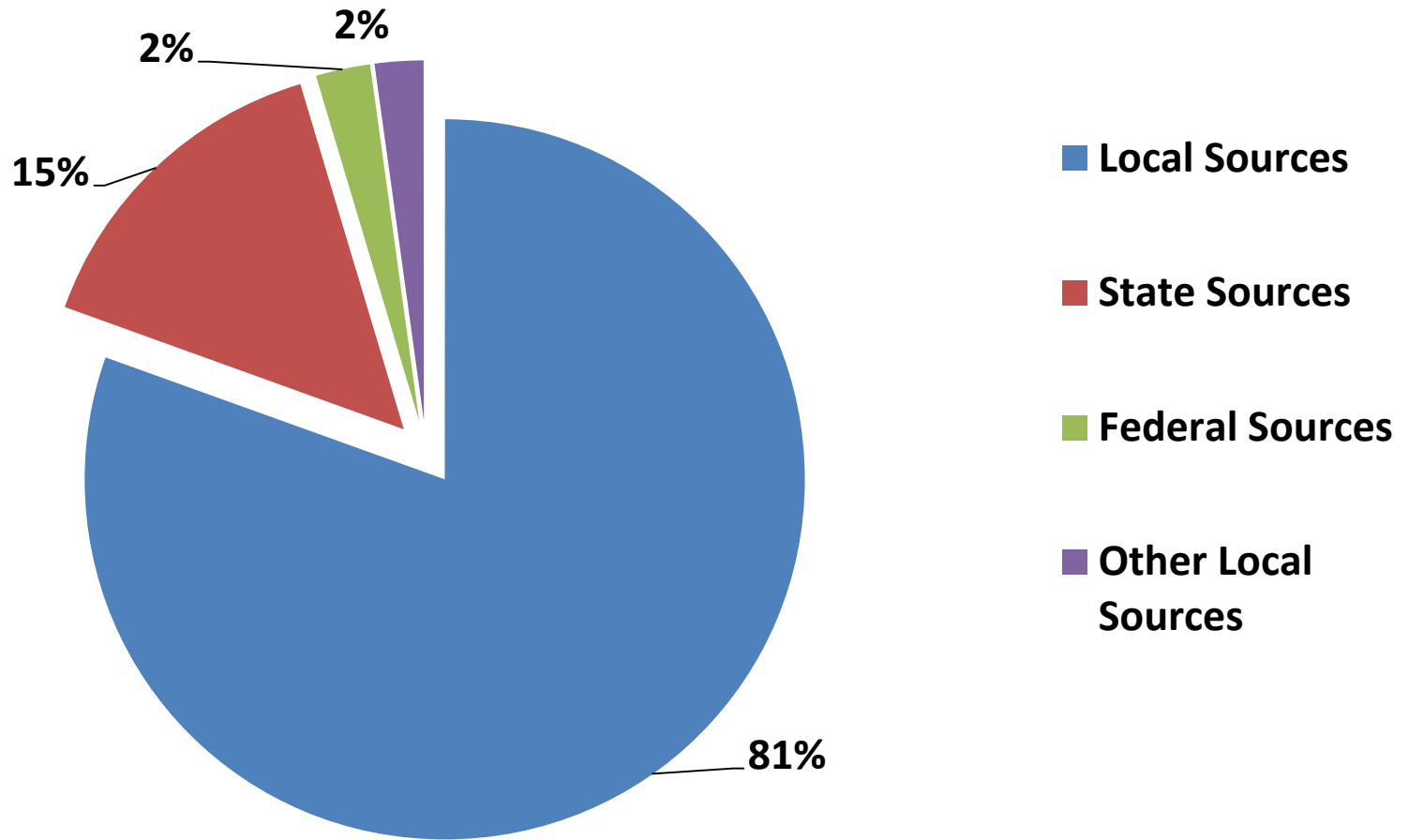
- Planning & development (inspections and permit fees, fire sprinkler fees)
- Zoning/rezoning/appeals/variances
- Landfill tipping fees
- Solid waste collection
- Road maintenance/vehicle fee

Common Fees

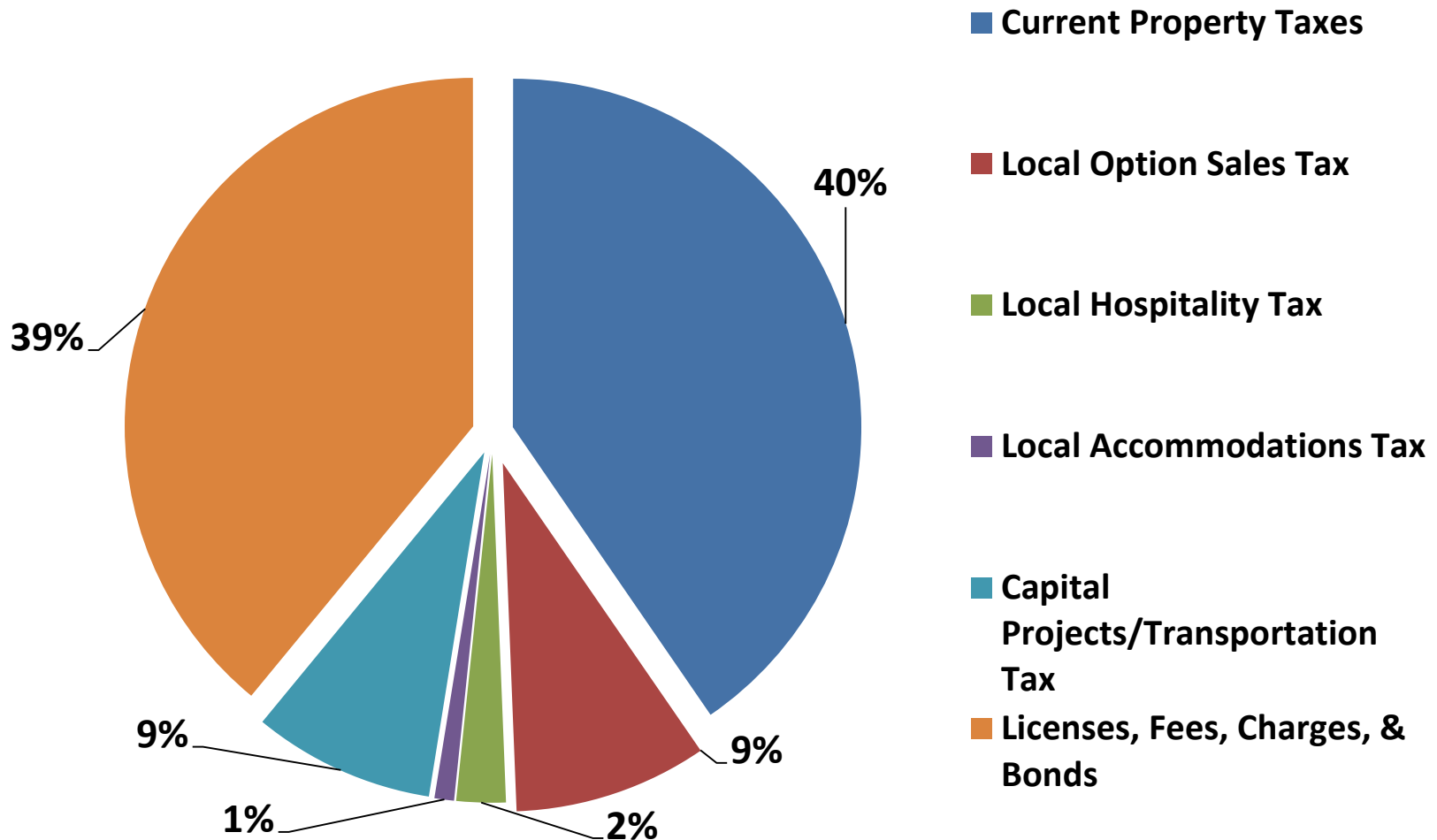
- Community center room rental
- Recreational fees
- Library fines
- FOIA
- Tax collection for municipalities
- Bad check fee
- Franchise fees



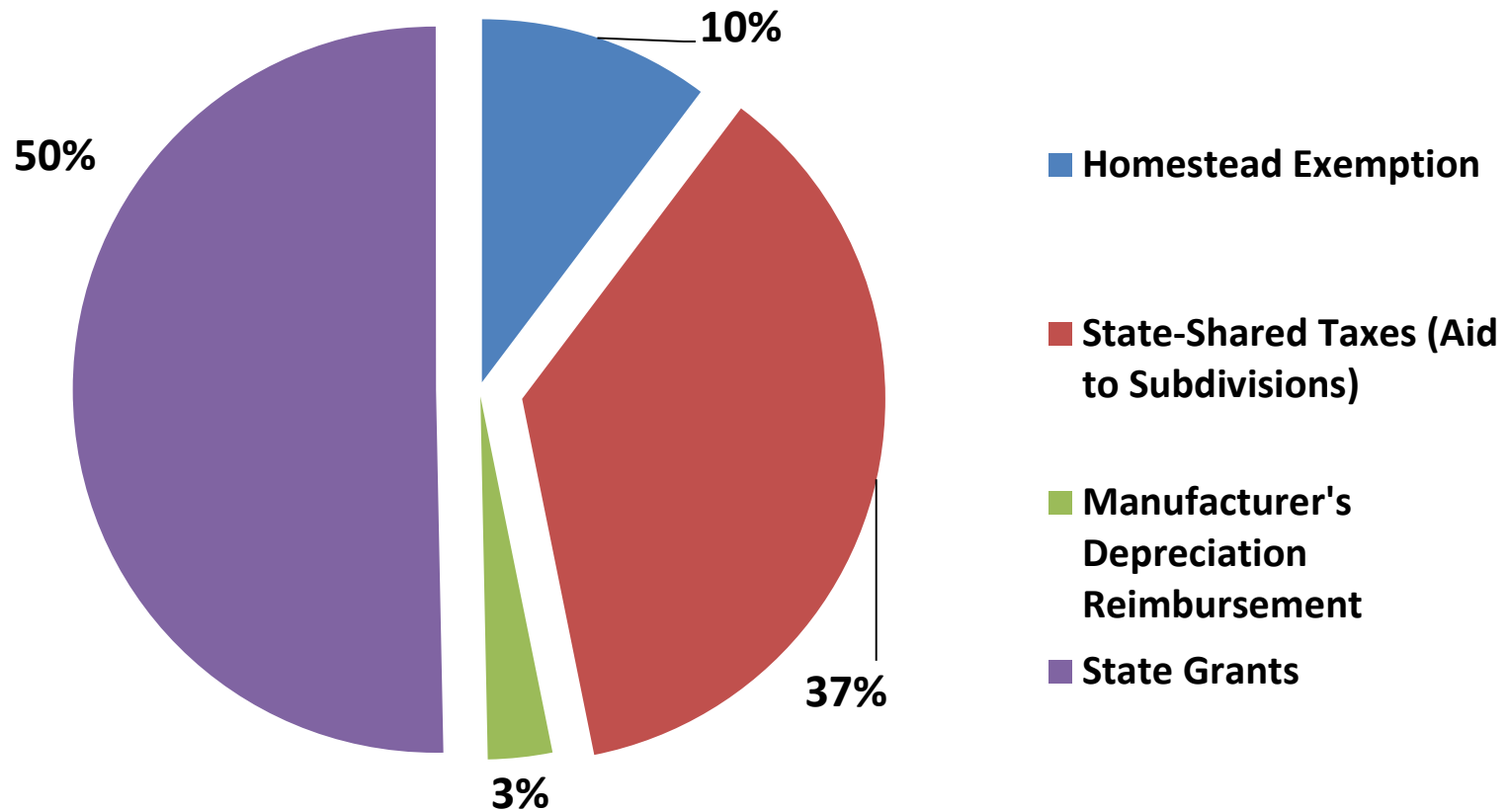
County Revenue Sources



Local Sources



State Sources





Property Taxation

- Property or ad valorem taxes
- General classes of property
 - Residential (owner-occupied) – 4%
 - Commercial and residential non-owner-occupied – 6%
 - Manufacturing – 10.5%*
 - Agriculture (private or commercial, respectively) – 4% or 6%
 - Motor vehicles – 6%
 - All other personal property – 10.5%*



Millage Rate Limitations

- Local governments are able to increase the millage rate only by the increase in CPI, plus population growth (6-1-320)
- Three-year look back provision





Millage Rate Limitations

Millage rate limitation can be suspended with a two-thirds vote of council only for the following:

- Deficiency of preceding year
- Catastrophic event
- Compliance with court order
- Taxpayer closure that decreases the amount of revenue 10% or more for the local government
- Compliance with a state or federal regulation or statute after June 2006 for which funding isn't provided



Millage Rate Limitations

Millage rate limitation can be suspended with a two-thirds vote of council only for the following:

- Purchase of property near an operating U.S. military base
- Purchase capital equipment and expend funds related to installation, operation or purchase of capital equipment in county having population less than 100,000 and at least 40,000 acres of state forest land

Millage Rate Limitations

Millage rate limitation can be suspended upon approval of a referendum authorized by county council:

- Fire districts serving less than 700 homes that have existed since January, 1 2014.
- To impose up to .6 mil for mental health.

Budget Legal Requirements & Authority

Section 4-9-140 of S.C. Code of Laws states:

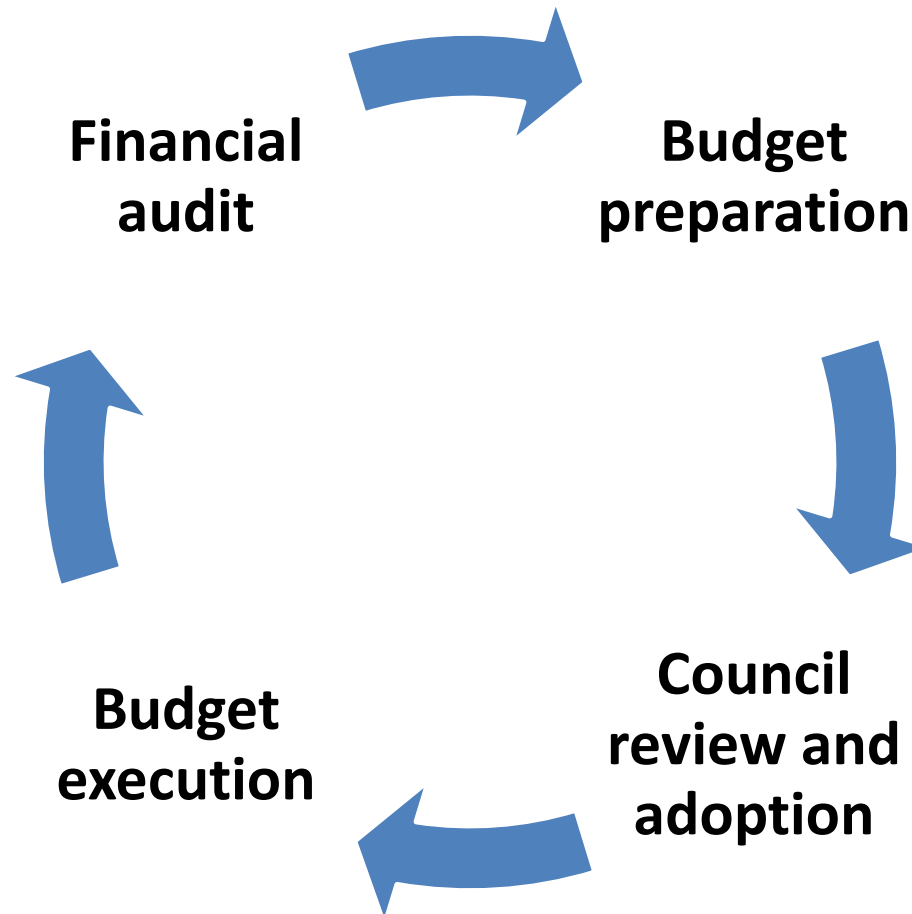
“County Council shall adopt annually and prior to the beginning of the fiscal year operating and capital budgets for the operation of county government and shall in such budgets identify the sources of anticipated revenue including taxes necessary to meet the financial requirements of the budgets adopted. Council shall further provide for the levy and collection of taxes necessary to meet all budget requirements except as provided for by other revenue sources.



Budget Legal Requirements & Authority

- Provision for the CAO to prepare and submit to council the operating and capital budget proposal
- Public hearing must be held before budget is adopted by ordinance by July 1

Budget Cycle



How a Bill Becomes a Law

- Bill Introduced and Title Read
- Perfunctory 1st reading
- Assigned a Bill Number
- Referred to Committee
- Subcommittee Hearing



How a Bill Becomes a Law



- Committee Hearing
- Reported Out of Committee
- Placed on Calendar
- Amendments Proposed, Adopted
- 2nd Reading
- 3rd Reading

How a Bill Becomes a Law

- Sent to Other Chamber
- Repeat Process
- If Different from Bill Passed by the Originating Body, then Concurrence/Ratification or Non-concurrence/
Conference Committee
- Conference Committee Report Adopted



How a Bill Becomes a Law



- Ratified
- Signed by Governor
- Becomes Law without Governor's Signature (5 Days Excluding Sunday)
- Governor Vetoes and it is Overridden by 2/3 vote of Each Body (Originating Body has First Vote)

SCAC Legislative Development

- SCAC Requests Policy Recommendations from All County Officials
- Submitted Policy Positions Assigned to One of Four Steering Committees
- Steering Committees Make Recommended Policy Positions on Requested and Recurring Issues

SCAC Legislative Development

- Steering Committee Meets a 2nd Time to Finalize Policy Recommendations
- Legislative Committee Finalizes Policy Positions for the Upcoming Year of the Legislative Session

Building Relationships with Legislators

- Make Personal Contacts with Delegation Members Before Asking for Favors
- Keep Open Lines of Communication, Be Nice
- Keep Them Informed about Issues Affecting Your County



Building Relationships with Legislators

- Create Opportunities for Both Public and Non-public Face-to-Face Meetings
- Thank Them Regardless of the Outcome of the Contact (Relationship is Bigger than the Issue)

Communicating with Legislators

- Face-to-Face Communication
- Phone Calls/Text Messaging
- Email
- Letter Writing
- Letters to the Editor/Opinion Pieces

**Communicate Results of Contacts
with SCAC Staff**



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