

Sumter County Council created a uniform service charge - the Solid Waste Disposal Fee - through Ordinance Number 09-691. The fee is \$34.00 and it applies to residential units. The tax consequence of this fee is a 6-mill reduction in property taxes for all taxable property in Sumter County. For a \$100,000 owner-occupied home the tax decrease is \$24.00. For a \$200,000 owner-occupied home the tax decrease is \$48.00. For a \$100,000 rental unit or business, the decrease is \$36.00. For a \$10,000.00 automobile owned by an individual the decrease is \$3.60.

Sumter County Council, through the Sumter County Public Works Department, presently provides for the disposal of non-recycled solid waste generated in Sumter County through the fees paid to a contractor to haul waste from a transfer station located on Brewington Road and through the operation of a Construction and Demolition (C & D) Landfill also located on Brewington Road contiguous to the transfer station. The expenses of recycling and solid waste disposal, including the operation of convenience centers located throughout Sumter County, monitoring the waste entering the C & D Landfill and Transfer Station, the opening and closing of new cells in the C & D Landfill, the operation of the C & D Landfill and the contract payments for the transportation of the waste from the Convenience Centers to the Transfer Station and from the Transfer Station to the contractor's landfill in Richland County have previously been funded exclusively by ad valorem property taxes and tipping fees paid by commercial users while residential users did not pay tipping fees or user fees of any kind. The expected cost for recycling and solid waste disposal for fiscal year 2009–2010 is \$4,201,566.00. Tipping fees from commercial users are expected to be only \$1,672,500.00 for the same period. That leaves \$2,529,066.00 to be funded by other means. If that remaining balance had been funded solely by *ad valorem* taxes for fiscal year 2009-2010, that would have required an allocation of approximately 10 mills on all taxable property in Sumter County.

Sumter County Council considered that more of the expense of the solid waste disposal should be borne by the individuals who actually create the need for the services and determined that a \$34.00 annual fee charged to residential users on a "residential unit" basis will generate approximately \$1,558,385 which is equivalent to approximately 6 mills of *ad valorem* taxes for county operations. Sumter County Council determined that it would be more equitable to allocate only 4 mills of *ad valorem* taxes for county landfill and recycling operations and add a fee to residential users who use these services instead of maintaining the allocated 10 mills of *ad valorem* taxes to the general operating budget;

Sumter County Council reasoned that a separate fee to residential users to pay for recycling and solid waste disposal is a fair and reasonable alternative to using *ad valorem* taxation exclusively to make up the difference in the costs not paid by commercial users.

Sumter County Council found that the Solid Waste Disposal is authorized under the Home Rule Act, Section 4-9-30(5), and Section 6-1-330, Code of Laws of South Carolina.

Sumter County Council created a uniform service charge – The Technology Fee - through Ordinance Number 09-692. The fee is \$1.50 and it applies to all tax bills and all tax parcels. The fee has been added due to increased demands for access to information, information accuracy, system flexibility and system capacity concerning collection and storing information needed to assess property for taxation and the preparation and delivery of accurate tax bills.

Specific state statutes found in Chapter 37 of Title 12 of the Code of Laws of South Carolina set forth the obligations of property owners and others who are otherwise legally responsible for the payment of taxes on real and personal property as well as the obligations of the Assessors and Auditors of each county relating to the assessment and taxation of real and personal property. Those statutes require that the property owner or the person responsible for paying the taxes on the property make a list of their taxable property and return the list to the South Carolina Department of Revenue or to the Auditor of each county where that property is located, depending on the characteristics of the property. The penalties for failure to deliver the required lists of personal and real property with the Auditor of each county where the property is located are set forth in Section 12-37-800. Section 12-37-760 charges the responsibility of making the return to the County Auditor when the owner or responsible tax payer refuses or neglects to file a return. The Sumter County Assessor, the Sumter County Auditor and the Sumter County Treasurer provide service to property owners and others who are otherwise legally responsible for paying the taxes on property who must provide their returns showing their taxable real and personal property by maintaining the information necessary for those owners and tax payers to make their returns and to retrieve information from prior years.

The administrative expenses of assessing property, calculating, producing, printing, mailing and receiving payment on tax bills must be borne either by the public at large or the individuals owning property and/or responsible for making property tax returns and paying tax bills in Sumter County. Increased demands for access to information, information accuracy, system flexibility, and system capacity concerning collecting and storing information needed to assess property for taxation and the preparation and delivery of accurate tax bills have produced additional expenses in the form of technology which is necessary to respond to those demands and to operate the assessment and tax system. Numerous services for the benefit of property owners and others responsible for making property tax returns and for paying tax bills have been and will continue to be made available including but not limited to access to assessment information and tax bills over the internet, the ability to pay taxes over the internet, the ability to pay taxes using a credit or debit card, and the ability to pay taxes at a remote location which is linked to the main office of the Treasurer through technology. Even property owned by eleemosynary organizations that is exempt from taxes must nevertheless still be mapped, assessed and carried in the tax records with the documentation concerning its exemption even though that property is not been taxed.

Sumter County Administration needs to continue to improve its technology to be better able to respond to the increasing demands for these services. The primary beneficiaries of these services are those individuals who own property and those who are responsible for making property tax returns and paying tax bills in Sumter County. Sumter County Council finds it is more equitable to charge this fee to those who use these services instead of adding millage to the general operating budget. The net benefit to property owners and persons responsible for paying tax bills is speed, convenience and accuracy of the information concerning tax bills and property assessments. Sumter County Council desires that more of the expense be borne by the individuals who create the need for the services.

Sumter County Council anticipates that a fee of \$1.50 per property tax bill or tax parcel will generate approximately \$265,754.00 in fiscal year 2009-2010 which is approximately the value of one mill for county operations for fiscal year 2009-2010. Sumter County Council anticipates that the costs for technology in general and technology improvements in particular will exceed Two Hundred, Sixty-Five Thousand, Seven Hundred, Fifty Four (\$265,754.00) Dollars in fiscal year 2009-2010. Furthermore, Sumter County Council finds that a separate fee to pay for technology is a fair and reasonable alternative to increasing the general county property tax.

Sumter County Council found that the Technology Fee is authorized under the Home Rule Act, Section 4-9-30(5) and Section 6-1-330 of the Code of Laws of South Carolina.