



**CITY COUNCIL MEETING
BACK-UP MATERIALS
FOR
FEBRUARY 17, 2020**

**North
Augusta** 
South Carolina's Riverfront
Interoffice Memorandum

TO: Mayor and City Council

FROM: Rachelle Moody, Interim City Administrator

DATE: February 14, 2020

SUBJECT: Regular City Council Meeting of February 17, 2020

REGULAR COUNCIL MEETING

ITEM 5. PERSONNEL: Rafael Guerra- Retirement: Recognition of Service to the City of North Augusta

Rafael Guerra has been a great asset as a heavy equipment operator in the storm water management program for the past 10 years. During his time working for the city, he has always been eager and prepared to do any job that he was tasked with. He worked hard during extreme heat, extreme cold and within extreme locations. He always did it with a good attitude and seemed to truly enjoy accomplishing his job every day. Many times he would take a photo of the storm drain or ditch he was about to clear as a before photo. Then he would take the after photo and send them both to his supervisor, so proud of the work he completed. Rafael is proud of a hard day of accomplishing goals. We thank him for that.

We are so happy that he has reached the highpoint of his work life, retirement. What a joy he will be to his family whom he clearly loves so dearly. We hope that he will enjoy the quality time he has been hoping for with his mother and brother who have been ill and need his help in his home country, El Salvador. His love for family is clear as he continuously stays in contact and shares his wishes to be with them with coworkers here at the city. This is a testament to his character. We wish you the best of luck Rafael, enjoy your retirement. Thank you for your service to the citizens of North Augusta. Congratulations.



UNFINISHED BUSINESS

ITEM 6. CITY PROPERTY: Ordinance No. 2020-05 – To Accept the Bid of P & L Holdings to Purchase property Belonging to the City and Authorize the Sale and Conveyance of Said Property; Ordinance Third and Final Reading

An ordinance has been prepared for Council's consideration on third and final reading to accept the bid of P & L Holdings to purchase 0.21 +/- acres of property which is known as Tax Map and Parcel No. 007-09-04-002 and determined to not be suitable for inclusion with the developed Sunset Hill Cemetery property.

Please see the backup materials for February 3, 2020 for a copy of the proposed ordinance.

NEW BUSINESS

ITEM 7. PLANNING AND DEVELOPMENT: Resolution No. 2020-06 – Authorizing the City of North Augusta to Enter into a Professional Engineering Services Contract with AECOM Technical Services, Inc. to Perform Design Services for the West Martintown Road Corridor Study

A resolution has been prepared for Council's consideration to authorize the City of North Augusta to enter into a professional engineering services contract with AECOM Technical Services, Inc. to perform design services for the West Martintown Road Corridor Study.

Please see ATTACHMENT #7 for a copy of the proposed resolution.

ITEM 8. CITY CODE: Ordinance No. 2020-06 – An Ordinance to Amend Section 2-38 Agenda

A. First Reading

An ordinance has been prepared for Council's consideration on first reading to amend Section 2-38 of the City of North Augusta Municipal Code.

Please see ATTACHMENT # 8 for a copy of the proposed ordinance.

B. Second Reading

Pending Council's passage on the first reading, it is submitted for Council's consideration on second reading.

ITEM 9. CITY CODE: Ordinance No. 2020-07 Ordinance to Amend Section 2-33, Entitled Ordinances, Resolution, Motions and Contracts – Procedure

A. First Reading

An ordinance has been prepared for Council's consideration on first reading to amend Section 2-33, entitled Ordinances, Resolutions, Motions, and Contracts.

February 14, 2020

B. Second Reading

Pending Council's passage on the first reading, it is submitted for Council's consideration on second reading

Please see ATTACHMENT #9 for a copy of the proposed ordinance.

ITEM 10. FINANCE: Resolution No. 2020-07 – Approving the Annual Assessment Report and Amendment of the Assessment Roll for the Ballpark Village Municipal Improvement District and Confirming the Collection of Annual Assessments Therein for the 2019-2020 Assessment Year

A resolution has been prepared for Council's consideration to approve the Annual Assessment Report and Amendment of the Assessment Roll for the Ballpark Village Municipal Improvement District and confirming the collection of annual assessment therein for the 2019-2020 assessment year.

Please see ATTACHMENT #10 for a copy of the proposed resolution.

ITEM 11. ADMINISTRATIVE REPORTS

ITEM 12. PRESENTATIONS/COMMUNICATIONS/RECOGNITION OF VISITORS

- A. Citizen Comments: At this time, citizens may speak to Mayor and City Council regarding matters not listed on the agenda.
- B. Council Comments:

ITEM 13. ADJOURNMENT

ATTACHMENT #7

RESOLUTION NO. 2020-06
AUTHORIZING THE CITY OF NORTH AUGUSTA
TO ENTER INTO A PROFESSIONAL ENGINEERING SERVICES CONTRACT
WITH AECOM TECHNICAL SERVICES, INC., TO PERFORM DESIGN SERVICES
FOR THE WEST MARTINTOWN ROAD CORRIDOR STUDY

WHEREAS, the City of North Augusta desires to retain the services of AECOM to provide on-call services related to the evaluation and design of potential transportation infrastructure needs along W. Martintown Road; and

WHEREAS, five (5) firms responded to a "Request for Proposals" and were reviewed by a committee consisting of the Director of Planning and Development, the Interim City Administrator, Director of Engineering and Public Works, Aiken County Planning, and representatives of South Carolina Department of Transportation and the Federal Highway Administration; and

WHEREAS, based upon the ranking of the firms, it has been determined that the AECOM was the preferred contractor; and

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of North Augusta, South Carolina, in meeting duly assembled and by the authority thereof that the City is authorized to enter into professional engineering services contract with AECOM to provide transportation study services.

BE IT FURTHER RESOLVED that the City Administrator is authorized to execute such documents as necessary to enter into said contracts for an amount not to exceed \$40,000.

BE IT FURTHER RESOLVED that 80% of contract cost will be reimbursed by ARTS MPO Planning Funds, with a 20% match for funding for the transportation study services shall be from the Planning & Development Professional Services budget line item.

DONE, RATIFIED AND ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF NORTH AUGUSTA, SOUTH CAROLINA, ON THIS ____ DAY OF _____, 2020.

Robert A. Pettit, Mayor

ATTEST:

Sharon Lamar
City Clerk

ATTACHMENT #8

ORDINANCE NO. 2020-06

AN ORDINANCE TO AMEND SECTION 2-38 AGENDA

WHEREAS, Section 2-38 of the City Code provides for matters related to the preparation and publication of the Agenda for Council meetings; and,

WHEREAS, this Section was codified, at least as early as 1956 with some minor revisions since then to establish its present form; and,

WHEREAS, prior to 2015 State Law did not require agendas for Council Meetings but a 2015 Amendment to Section 30-4-80 of the Code of Laws for the State of South Carolina now requires agendas; and,

WHEREAS, Mayor and City Council believe that it is appropriate to address the matter at this time and revise this Ordinance concerning the preparation of agendas; and,

WHEREAS, the Mayor and City Council believe that the deletion of the current Section 2-38 in its entirety and replacement of same with a revised version is appropriate.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of North Augusta, South Carolina, in meeting duly assembled and by the authority thereof, that:

- I. Section 2-38, entitled **AGENDA** is hereby amended by deleting the entire section as currently drawn and inserting in its place the following, so that such Ordinance, when revised, would read as follows:

SECTION 2-38 AGENDA

(A) An agenda shall be prepared for all regularly scheduled or special meetings of the City Council. Said agenda must be posted on a bulletin board in a public accessible place at the office or meeting place of the City Council and on the City Website, at least twenty-four (24) hours prior to such meetings. Once such agenda for a regular, called, special, or re-scheduled meeting is posted pursuant to this Ordinance, no items may be added to the agenda without an additional twenty-four (24) hours' notice to the public, which must be made in the same manner as the original posting. After the meeting begins, an item upon which action can be taken only may be added to the agenda by 2/3 vote of the members present and voting; however, if the item is one upon which final action can be taken at the meeting or if the item is one in which there has not been and will not be an opportunity for public comment with prior notice given in accordance with this

Section, it only may be added to the agenda by 2/3 vote of the members present and voting and upon a finding by the body that an emergency or exigent circumstance exists, if the item is not added to the agenda.

- (B) The agenda shall be prepared by the City Clerk pursuant to direction by the Mayor, City Administrator or Council as provided hereafter. All reports, communications, Ordinances, resolutions, contract documents, or other matters to be submitted to the Council shall be delivered to the City Clerk. For regular Council meetings that are currently scheduled on Mondays, the documents should be delivered to the Clerk no later than 5:00 pm on the Wednesday prior to the Monday meeting. Documents received after such time may be included on the agenda if approved by the City Administrator. Delivery of documentation for items to be placed on a special called meeting would be on a time schedule as established by the City Administrator.
- (C) In order for an item to be placed on an agenda, either for a regular or a special called meeting, authorization for placement on the agenda would need to be made by the Mayor, City Administrator or any two (2) Council Members. Such authorization would need to be in written form. An e-mail authorization would be considered written.
- (D) Upon receipt of materials and authorization for the preparation of the agenda, the City Clerk shall immediately arrange a list of such matters according to the order of business and furnish each member of the Council, the Mayor, City Administrator and the City Attorney with a copy thereof prior to the Council meeting. Such delivery should be as far in advance of the meeting as time for preparation will permit.
- (E) In the event that an item placed on the agenda is defeated by a formal vote of Council, that same item may not be placed back on the agenda as set forth in item "C" above for a period of six (6) months unless at a subsequent Council Meeting, by a majority vote of the Council members present and voting, it is directed that the item be placed back on the agenda.

II. All Ordinances or parts of Ordinances in conflict herewith or, to the extent of such conflict, hereby repealed.

III. This Ordinance shall become effective immediately upon its adoption on third and final reading.

DONE, RATIFIED AND ADOPTED BY THE MAYOR AND CITY COUNCIL OF
THE CITY OF NORTH AUGUSTA, SOUTH CAROLINA, ON THIS ____ DAY OF
_____, 2020.

First Reading: _____

Second Reading: _____

Third Reading: _____

ROBERT A. PETTIT, MAYOR

ATTEST:

SHARON LAMAR, CITY CLERK

ATTACHMENT #9

ORDINANCE NO. 2020-07
ORDINANCE TO AMEND SECTION 2-33, ENTITLED ORDINANCES,
RESOLUTIONS, MOTIONS AND CONTRACTS – PROCEDURE

WHEREAS, Section 2-33 provides the procedure for preparing Ordinances and Resolutions for presentment to Mayor and City Council; and,

WHEREAS, the procedure as set forth in the existing Ordinance has been in effect, with virtually no change since at least 1956; and,

WHEREAS, since that time the operation of City Government has had some changes, to include the establishing of the position of City Administrator; and,

WHEREAS, There have also been changes made in State Law that have impact on the manner in which Council operates; and,

WHEREAS, Council has determined that it would be appropriate and in the best interest of the citizens that such procedure be updated.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of North Augusta, South Carolina, in meeting duly assembled and by the authority thereof, that:

- I. Section 2-33, entitled **ORDINANCES, RESOLUTIONS, MOTIONS AND CONTRACTS- PROCEDURE** is hereby amended by deleting the entire section as currently drawn and inserting in its place the following, so that such Ordinance, when revised, would read as follows:

(A) PREPARATION OF ORDINANCES

All Ordinances shall be prepared by or under the supervision of the City Attorney. No Ordinance shall be prepared for presentation to Council unless requested in writing by the Mayor or the City Administrator or a minimum of two (2) Council members or prepared by the City Attorney on such attorney's own initiative.

(B) PRIOR REVIEW BY ADMINISTRATIVE STAFF

All Ordinances, Resolutions and Contract documents shall, before presentation to the Council have been approved as to form and legality by the City Attorney or such attorneys authorized representative, and shall have been examined and approved by the City Administrator.

All such instruments shall also have been referred to the head of the department under whose jurisdiction the administration of the subject matter of the Ordinance, Resolution or Contract document would devolve. If such department head objects to the document, notification of such objection shall be provided, in writing to the City Administrator. As a result of such objection, the City Administrator can direct that the Ordinance, Resolution etc. be redrafted to satisfy the objection of the department head or present the document as initially prepared. If any Ordinance, Resolution, Contract or other document to be presented to Council is objected to by a department head, Council shall be provided with the written objection of such department head.

(C) INTRODUCING FOR PASSAGE OR APPROVAL

1. Every proposed Ordinance shall be introduced in writing and in the form required for final adoption
2. All Ordinances shall have two (2) separate readings.
3. No Ordinance shall have the force of law until it shall have been read two (2) times on two (2) separate days with at least six (6) days between each reading.
4. No Ordinance shall relate to more than one (1) subject, what shall be clearly expressed in its title and no Ordinance, or section thereof, shall be amended or repealed unless the new Ordinance contains the title of the Ordinance or section amended or repealed, and when practicable all Ordinances shall be introduced as amendments to existing Ordinances or sections thereof; provided, however, this section shall not prevent the adoption by Ordinance of a Code of Ordinances or other Code by reference, without enumerating the detailed subjects and the title.

(D) EMERGENCY LEGISLATION

Notwithstanding any provision of Subsections (A), (B) or (C) of this section to the contrary, to meet public emergencies affecting life health safety or the property of the people, Council may adopt emergency Ordinances; But such Ordinances shall not levy taxes, grant, renew or extend a franchise or impose or charge a service rate. Every emergency Ordinance shall be enacted by the affirmative vote of at least two-thirds

(2/3) of the members of Council present. An emergency Ordinance is effective immediately upon its enactment without regard to any reading, public hearing, publication requirements or public notice requirements. Emergency Ordinances shall expire automatically as of the 61st day following the date of enactment.

- II. All Ordinances or parts of Ordinances in conflict herewith or, to the extent of such conflict, hereby repealed.
- III. This Ordinance shall become effective immediately upon its adoption on third and final reading.

DONE, RATIFIED AND ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF NORTH AUGUSTA, SOUTH CAROLINA, ON THIS _____ DAY OF _____, 2020.

First Reading: _____

Second Reading: _____

Third Reading: _____

ROBERT A. PETTIT, MAYOR

ATTEST:

SHARON LAMAR, CITY CLERK

ATTACHMENT #10

RESOLUTION 2020-07

APPROVING THE ANNUAL ASSESSMENT REPORT AND AMENDMENT OF THE ASSESSMENT ROLL FOR THE BALLPARK VILLAGE MUNICIPAL IMPROVEMENT DISTRICT AND CONFIRMING THE COLLECTION OF ANNUAL ASSESSMENTS THEREIN FOR THE 2019-2020 ASSESSMENT YEAR

The City Council (the "*City Council*") of the City of North Augusta, South Carolina (the "*City*"), hereby finds and determines:

WHEREAS, The Ballpark Village Municipal Improvement District (the "*Improvement District*"), located in the City of North Augusta was created by the City Council pursuant to the Municipal Improvement Act, Title 5, Chapter 37, Code of Laws of South Carolina 1976, as amended (the "*Act*"), through an ordinance enacted on February 6, 2017, wherein the Improvement District was created and special assessments (the "*Assessment*" or "*Assessments*") were authorized to be imposed and collected (the "*Assessment Ordinance*"); and

WHEREAS, certain capitalized terms undefined herein have such meanings as set forth in the Rate and Method of Apportionment of Assessment, Appendix A of the Assessment Roll (the "*Rate and Method*"), which was approved by the Assessment Ordinance; and

WHEREAS, the Assessments have been imposed on the Assessed Property within the Improvement District pursuant to the Act and the Assessment Ordinance. The Assessment, including the Annual Parcel Assessment, the Annual Parcel Credit and the Annual Payment for each Parcel, is recorded on the Assessment Roll, attached hereto as Appendix B-1 and Appendix B-2 of the Annual Assessment Report and Amendment of the Assessment Roll for 2019-2020 Assessment Year (the "*Annual Assessment Report*") attached hereto as *Exhibit A*, which is being updated in accordance with the Rate and Method, as detailed below, through City Council's approval of the Annual Assessment Report; and

WHEREAS, pursuant to a Resolution of the Board of Directors (the "*Board*") of the North Augusta Public Facilities Corporation (the "*Corporation*") adopted by the Board on February 20 2017, the Corporation issued its \$69,450,000 Installment Purchase Revenue Bonds, Taxable Series 2017B, dated May 16, 2017 (the "*Series 2017B Bonds*"), in order to obtain a portion of the funds necessary to defray the cost of the Public Improvements. Simultaneously with the issuance of the Series 2017B Bonds, the City issued its \$43,412,000 Tax Increment Revenue Obligation, Series 2017A to the Corporation (the "*2017 TIF Obligation*"). By Ordinance enacted on February 6, 2017, the City Council approved the issuance of the Series 2017B Bonds and the 2017 TIF Obligation. Debt service requirements of the Series 2017B Bond will be paid from Available Sources (as that term is defined in the Official Statement dated May 2, 2017 (the "*Official Statement*") relating to the Series 2017 Bonds), which include TIF Revenues (as defined in the Official Statement) and Assessments. Payments to the Corporation by the City pursuant to the 2017 TIF Obligation shall constitute a dollar for dollar credit against the City's obligation to make Base Payments (as defined in the Official Statement); and

WHEREAS, in order to facilitate the collection of the Assessments, the City shall update Appendix B-1 and B-2 of the Assessment Roll each Assessment Year to reflect (i) the current Parcels in the Improvement District, (ii) the Assessment for each Parcel, including any adjustments to the Assessment as provided for in Section C of the Rate and Method; (iii) the Annual Assessment; (iv) the Annual Parcel Assessment for each Parcel, (v) the Annual Payment to be collected from each

Parcel for the current Assessment Year, (vi) prepayments of the Assessment as provided for in the Annual Assessment Report, and (vii) termination of the Assessment as provided for in the Annual Assessment Report; and

WHEREAS, the City Council has received the Annual Assessment Report, prepared by MuniCap, Inc., the Administrator of the Improvement District, in accordance with the Rate and Method.

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council for the City of North Augusta, in meeting duly assembled and by the authority thereof that:

- I. The Annual Assessment Report is hereby approved.
- II. The Rate and Method provides for the annual collection of the Annual Payment. As shown by the Annual Assessment Report, the sum of the Annual Payment for all Parcels in the Improvement District for the 2019-2020 Assessment Year is \$1,183,326.87. The billing of the Assessments to be collected from each Parcel as indicated in the Annual Assessment Report for the 2019-2020 Assessment Year is hereby confirmed.
- III. This ordinance shall become effective as of the date hereof.

DONE, RATIFIED AND ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF NORTH AUGUSTA, SOUTH CAROLINA, ON THIS 17th DAY OF FEBRUARY, 2020.

**CITY OF NORTH AUGUSTA,
SOUTH CAROLINA**

Robert A. Pettit, Mayor

ATTEST:

Sharon Lamar, City Clerk

STATE OF SOUTH CAROLINA

COUNTY OF AIKEN

I, the undersigned, Clerk to City Council of the City of North Augusta, South Carolina (“City Council”), **DO HEREBY CERTIFY:**

That the foregoing constitutes a true, correct and verbatim copy of a resolution (the “*Resolution*”) adopted by the City Council of the City (the “*City Council*”), on February 17, 2020. At such meeting, a quorum of the City Council was present and remained present throughout the meeting.

Notice was previously given pursuant to and in conformity with Chapter 4, Title 30 of the Code of Laws of South Carolina 1976, as amended (the Freedom of Information Act). At least 24 hours prior to the commencement of such meeting, the agenda for such meeting, showing the time and place of the meeting and including as an item the consideration of the Resolution, was posted in the administrative offices of the City, posted on the City’s public website, and provided to news media and other persons requesting such notification.

The original of the Resolution is duly entered in the permanent records of the City, in my custody as Clerk.

The Resolution is now of full force and effect, and has not been modified, amended or repealed.

IN WITNESS WHEREOF, I have hereunto set my Hand and the Seal of the City, this 17th day of February, 2020.

Sharon Lamar, City Clerk
City of North Augusta, South Carolina

BALLPARK VILLAGE MUNICIPAL IMPROVEMENT DISTRICT

CITY OF NORTH AUGUSTA, SOUTH CAROLINA

**ANNUAL ASSESSMENT REPORT AND
AMENDMENT OF THE ASSESSMENT ROLL FOR
2019-2020 ASSESSMENT YEAR**

Prepared By:

MUNICAP, INC.

February 11, 2020

**Ballpark Village Municipal Improvement District
City of North Augusta, South Carolina**

**Annual Assessment Report and
Amendment of the Assessment Roll for
2019-2020 Assessment Year**

INTRODUCTION

The Ballpark Village Municipal Improvement District (the “Improvement District”), located in the City of North Augusta, South Carolina (the “City”), was created by Ordinance No. 2016-23 (the “Improvement District Ordinance”) enacted by the City Council of the City of North Augusta (the “City Council”) on February 6, 2017. The Improvement District Ordinance also authorized the imposition of the Assessment(s) on the Assessed Property within the Improvement District and approved an Assessment Roll listing the parcels in the Improvement District and the amount of the Assessment imposed upon each such parcel. As more fully explained in the Report on the Reasonable Basis of the Special Assessment, approved by the Improvement District Ordinance, the Assessments were set to equal estimated tax increment finance revenues from the parcels of real property within the Improvement District.

To defray the costs of public improvements to be provided for the Improvement District, the North Augusta Public Facilities Corporation (the “Corporation”) issued its \$69,450,000 installment purchase revenue bonds on May 16, 2017 (the “Series 2017B Bonds”), pursuant to a Resolution of the Board of Directors of the Corporation adopted on February 20, 2017. Simultaneously with the issuance of the Series 2017B Bonds, the City issued its \$43,412,000 tax increment financing obligation to the Corporation (the “2017 TIF Obligation”). The 2017 TIF Obligation constitutes a Borrowing as that term is defined in the Rate and Method of Apportionment of Assessment, Appendix A of the Assessment Roll (the “Rate and Method”). By Ordinance enacted on February 6, 2017, the City Council approved the issuance of the Series 2017B Bonds and the 2017 TIF Obligation and authorized the City to enter into the various documents and instruments necessary to effectuate the issuance by the Corporation of the Series 2017B Bonds and by the City of the 2017 TIF Obligation.

The City previously established a tax increment finance district (the “TIF District”) in accordance with Title 31, Chapter 6 of the Code of Laws of South Carolina 1976, as amended, which is also known as the Tax Increment Financing Law. The TIF District encompasses approximately 457 acres, including the Improvement District. Pursuant to the Tax Increment Financing Law, the private projects in the Improvement District and other private projects within the TIF District are expected to produce annual tax increment financing district revenues (“TIF Revenues”) for the City that will secure the 2017 TIF Obligation. In consideration for the Corporation issuing the Series 2017B Bonds and entering into the documents related thereto, the City issued the 2017 TIF Obligation to the Corporation, and the Corporation in turn assigned all right, title and interest in the 2017 TIF Obligation to the trustee for the Series 2017B Bonds, which assignment caused the 2017 TIF Obligation to become part of the security for the Series 2017B Bonds. In accordance with the terms and conditions set forth in the documents relating to the Series 2017B Bonds, each payment by the City of TIF Revenues pursuant to the 2017 TIF Obligation shall constitute dollar for dollar credit against the City’s obligation to make payments under the documents relating the Series 2017B Bonds.

The Assessments shall be billed on an annual basis in accordance with the Rate and Method. Pursuant to the Rate and Method, the Assessments on each Parcel within the Improvement District

are due and payable each year as the Annual Parcel Assessment. The sum of the Annual Parcel Assessment for all Parcels equals the Annual Assessment. The Annual Assessment for each year is shown in the updated Appendix B-2 of the Assessment Roll, attached to this report. Pursuant to the Rate and Method, the portion of the Annual Parcel Assessment to be billed and collected shall be calculated in each Assessment Year. In general, as further described below, in each Assessment Year the Annual Parcel Credit shall be subtracted from the Annual Parcel Assessment for each Parcel; the resulting amount shall equal the Annual Payment, which is to be billed and collected from the Assessed Property in the Improvement District. The Annual Parcel Assessment, the Annual Parcel Credit and the Annual Payment for each Parcel are shown in the updated Appendix B-1 of the Assessment Roll, attached to this report.

In order to facilitate the collection of the Assessment, the City shall update Appendix B-1 and B-2 of the Assessment Roll each Assessment Year to reflect (i) the current Parcels in the Improvement District, (ii) the Assessment for each Parcel, including any adjustments to the Assessment as provided for in Section C; (iii) the Annual Assessment; (iv) the Annual Parcel Assessment for each Parcel, (v) the Annual Payment to be collected from each Parcel for the current Assessment Year, (vi) prepayments of the Assessment as provided for herein, and (vii) termination of the Assessment as provided for herein. This report has been prepared to meet these requirements for the 2019–2020 Assessment Year. Through its approval of this report, City Council is confirming the Annual Payment and the updated Assessment Roll.

Capitalized terms used but not defined herein are defined in the Rate and Method.

I - CURRENT PARCELS IN THE IMPROVEMENT DISTRICT

Based on information provided by Aiken County, there are no additional Parcels created in calendar year 2018 or before that need to be added to the Assessment Roll for the 2019-2020 Assessment Year. The updated Appendix B-1, attached to this report, lists the Parcels in the Improvement District for which the Annual Payment for the 2019-2020 Assessment Year may be billed.

Real property parcels created from subdivisions in calendar year 2019, which did not receive a 2019 tax year real property tax bill from Aiken County, will not receive a 2020 real property tax bill from the City, will not be billed an Annual Payment in this 2019-2020 Assessment Year and are not specified on the attached Appendix B-1, are reported in Section VIII below.

II - ASSESSMENT ON EACH PARCEL

The Assessment for each Parcel is shown on Appendix B-1, attached to this report. The Assessment on each Parcel shown on Appendix B-1 remains unchanged from the prior Assessment Roll.

III - ANNUAL ASSESSMENT

The Annual Assessment for each Assessment Year is shown on Appendix B-2, attached to this report.

As indicated above, the Annual Assessment is the sum of the Annual Parcel Assessment for all Parcels in the Improvement District. For the 2019-2020 Assessment Year, the Annual Assessment equals \$1,591,276.75, as shown on Appendix B-2.

IV - ANNUAL PARCEL ASSESSMENT FOR EACH PARCEL

The Annual Parcel Assessment for each Parcel for the 2019-2020 Assessment Year is shown on Appendix B-1, attached to this report. The Annual Parcel Assessment for each Parcel for 2019-2020 Assessment Year that are shown on Appendix B-1 are consistent with the amounts specified in the original Assessment Roll.

V - ANNUAL PAYMENT

The Annual Payment for each Parcel for the 2019-2020 Assessment Year is shown on Appendix B-1, attached to this report.

The Annual Payment is defined in the Rate and Method as follows:

“The Annual Payment means for each Parcel, the portion of the Annual Parcel Assessment to be collected each Assessment Year calculated as provided for in Section D.”

As specified in Section D of the Rate and Method, the Annual Payment is calculated as follows:

“First Step: The Administrator shall calculate the Annual Revenue Requirement. If the Annual Revenue Requirement is less than the Annual Assessment, the Annual Parcel Assessment on every Parcel shall be decreased on a pro-rated basis such that the Annual Assessment equals the Annual Revenue Requirement.

Second Step: The Administrator shall calculate the Tax Revenues for each Parcel in the Improvement District. If the sum of the Tax Revenues for all Parcels is greater than or equal to the Annual Assessment, then the Annual Payment for all Parcels shall equal zero (\$0.00).

Third step: If the sum of the Tax Revenues for all Parcels is less than the Annual Assessment, then the Annual Payment for each Parcel shall equal Parcel’s Annual Parcel Assessment less the Parcel’s Annual Parcel Credit.”

The remainder of this Section V describes the calculation of the Annual Payment pursuant to steps described above.

First Step

As indicated above, the first step in the calculation of the Annual Payment is to compare the Annual Revenue Requirement to the Annual Assessment. The Annual Assessment equals \$1,591,276.75.

The Annual Revenue Requirement is defined in the Rate and Method as follows:

“The Annual Revenue Requirement means for any Assessment Year, the sum of the following: (1) Debt Service Expenses and (2) Administrative Expenses; less the sum of Other Available Funds and Other Ballpark Village Revenues.”

Table A below provides a calculation of the Annual Revenue Requirement for the 2019–2020 Assessment Year. Each of these numbers is explained in the following sections.

Table A
Annual Revenue Requirement

Debt Service Expenses	
2017 TIF Obligation	
Interest payment on April 15, 2020	\$1,063,594.00
Interest payment on October 15, 2020	\$1,063,594.00
Principal payment on October 15, 2020	\$166,000.00
Subtotal Debt Service Expenses	\$2,293,188.00
Administrative Expenses	\$50,000.00
Subtotal expenses	\$2,343,188.00
Other Available Funds	(\$1,041.02)
Other Ballpark Village Revenues	\$0.00
Subtotal of available funds	(\$1,041.02)
Annual Revenue Requirement	\$2,342,146.98

Debt Service Expenses

Debt service includes the semi-annual interest payments due on the 2017 TIF Obligation on April 15, 2020 and on October 15, 2020. The interest payment on the 2017 TIF Obligation due on April 15, 2020 is \$1,063,594.00 and the interest payment on the 2017 TIF Obligation due on October 15, 2020 is \$1,063,594.00. There is a principal payment in the amount of \$166,000.00 due for the 2017 Obligation on October 15, 2020. As a result, total debt service on the 2017 TIF Obligation is \$2,293,188.00.

Administrative Expenses

Administrative Expenses is defined in the Rate and Method as follows:

“Administrative Expenses means the actual or budgeted costs, as applicable, directly related to the administration of the Improvement District, which may include but are not limited to the following: the costs of computing the Annual Payments; the costs of collecting the Annual Payments (whether by the City or otherwise); the costs of the Administrator in the discharge of their duties; the costs of the City of complying with arbitrage rebate requirements; the costs of the City of complying with securities disclosure requirements; and any other costs of the City in any way related to the administration and operation of the Improvement District, including, without limitation, the costs of legal counsel and other consultants and advisors, and costs related to commencing foreclosure and pursuing collection of delinquent Annual Payments, including contingencies and reserves for Administrative Expense as deemed appropriate by the City Council.”

Estimated Administrative Expenses include payments to the trustee of the Series 2017B Bonds, payments to the administrator of the Improvement District, legal fees for the Improvement District and miscellaneous expenses for the administration of the Improvement District, including but not limited to expenses related to the collection of the Annual Payment and other expenses of the City. The annual charges of the trustee are estimated to be \$5,000.00. The estimated annual total of the fees of the administrator of the Improvement District is \$25,000.00. The estimated annual total of the legal fees to be incurred by the City relating to the Improvement District is \$15,000.00. Miscellaneous Administrative Expenses are estimated to be \$5,000.00. Accordingly, total Administrative Expenses for the 2019-2020 Assessment Year are estimated to be \$50,000.00.

Other Available Funds

Other Available Funds is defined in the Rate and Method as follows:

“Other Available Funds means capitalized interest, interest earnings on any trust account in connection with the Borrowings and any other funds deposited to a trust account in connection with the Borrowings that are available to meet the Annual Revenue Requirement in any given Assessment Year.”

The City has indicated that as of December 23, 2019, a total of \$1,041.02 of capitalized interest and interest earnings, held in trust accounts, are available to meet the Annual Revenue Requirement.

Other Ballpark Village Revenues

Other Ballpark Village Revenues is defined in the Rate and Method as follows:

“Other Ballpark Village Revenues means legally available funds determined on an annual basis potentially beginning in the 6th Assessment Year that result from parcels of real property or activity within the Improvement District and are designated as “Other Ballpark Village Revenues” by City Council, in its sole discretion, by resolution to meet the Annual Revenue Requirement in any given Assessment Year.”

In that the 2019-2020 Assessment Year is prior to the 6th Assessment Year, Other Ballpark Village Revenues equals zero (\$0.00).

As shown in Table A above, the Annual Revenue Requirement equals \$2,342,146.98. This amount is greater than the Annual Assessment of \$1,591,276.75. As such, the potential resulting action of the first step (to reduce the Annual Parcel Assessment on a pro rata basis, as explained above) is not implemented.

Second Step

As indicated above, the second step in the calculation of the Annual Payment is to compare the sum of the Tax Revenues for all Parcels to the Annual Assessment. The Annual Assessment equals \$1,591,276.75.

Tax Revenues is defined in the Rate and Method as follows:

“Tax Revenues means for each Parcel the actual or estimated annual real property tax revenues expected to be collected for the specific Assessment Year and available to be applied to the repayment of the Borrowings, pursuant to the Redevelopment Plan and as described in the Development Agreement. The calculation of the Tax Revenues for each Parcel will exclude (1) any deductions for the base assessed value of the tax increment finance district or the base assessed value of the Parcel or the Parcel’s parent parcel at the creation of the tax increment finance district and (2) other tax revenues that are not available for the Redevelopment Plan.”

The calculation of the Tax Revenues for each parcel is shown in **Appendix C**, attached to this report. As further explained on Appendix C, the calculation of the Tax Revenues utilizes the following information:

- The assessed value of the Parcels as provided by the Aiken County Tax Assessor
- A total millage rate of \$0.2764 per \$1 of assessed value.

As shown in Appendix C, the sum of the Tax Revenues for all Parcels equals \$489,360.67, which is less than the Annual Assessment of \$1,591,276.75. As such, the potential result of the second step (that the Annual Payment for all Parcels equals zero) is not implemented.

Third Step

Following the determination made above for the second step, the third step in the calculation of the Annual Payment is required. The third step is to subtract the Annual Parcel Credit from the Annual Parcel Assessment for each Parcel. The Annual Parcel Credit is defined in the Rate and Method as follows:

“Annual Parcel Credit means for each Parcel in each Assessment Year the Parcel’s Tax Revenues; provided, however, that the Annual Parcel Credit for a Parcel in any Assessment Year shall not exceed the Parcel’s Annual Parcel Assessment.”

Appendix C provides the Annual Parcel Credit for each Parcel, as well as a calculation of the Annual Payment for the 2019–2020 Assessment Year for each Parcel. As shown on Appendix C, the Annual Parcel Credit equals the Annual Parcel Assessment for one Parcel (the Parcel identified by the County as 007-17-002-03, on which an apartment unit project has been constructed) (and excluding all Parcels for which the Annual Parcel Assessment equals zero), which results in an Annual Payment of zero (\$0.00) for this one Parcel. As shown on Appendix C, the sum of the Annual Payment for all Parcels in the Improvement District equals \$1,183,326.87, which is distributed amongst sixteen Parcels.

The Annual Payment to be billed and collected from the sixteen Parcels of Assessed Property in the Improvement District (as described above and shown on Appendix C), shall be billed on the City’s annual real property tax bill and collected by the City as the property owner makes payment of the entire amount due (inclusive of the Annual Payment), as indicated on the real property tax bill.

VI - PREPAYMENTS OF THE ASSESSMENT

As of the date of this report, there has been no prepayment of the Assessment.

VII - TERMINATION OF THE ASSESSMENT

The Rate and Method specifies the following regarding the termination of the Assessment.

“Except for any delinquent Annual Payments and related penalties and interest, the Assessment on each Parcel may not be collected for a term exceeding the earlier of (a) the final maturity of the Borrowings and (b) the date on which such Assessment is prepaid in full as provided for herein.”

The final maturity of the 2017 TIF Obligation is October 15, 2046. As indicated above, there have been no prepayments of the Assessment. As such, there has been no termination of the Assessment on any Parcel.

VIII – ADDITIONAL INFORMATION

As indicated in Section I above, real property parcels created through 2019 subdivisions are not included in the information provided in Section I, are not included on the updated Appendix B-1 (attached) and are not billed an Annual Payment in the 2019-2020 Assessment Year. Certain real property parcels created through calendar year 2019 subdivisions and the allocation of the Assessments to these real property parcels are presented below. The real property parcels and the Assessments allocated thereto that are presented in the tables below will be recorded in a future Assessment Roll update.

According to records from the Aiken County Tax Assessor’s Office, during calendar year 2019 a Parcel of real property identified by Aiken County as TMS # 007-14-19-001 was subdivided to create two resulting real property parcels, as specified in Table B below. Pursuant to the Rate and Method, the Assessment on the parent parcel (TMS # 007-14-19-001) prior to the subdivision is being allocated to the child parcels as shown in Table B below. The Assessment on the parent parcel that is shown in the table below (which is being allocated to the child parcels) reflects the resulting amount of the Assessment on the parent parcel at the conclusion of the 2019-2020 Assessment Year and assumes that the Annual Payment for the 2019-2020 Assessment Year billed to the parent parcel is collected by the City.

Table B
Subdivision of Parcel 007-14-19-001

	Equivalent Units	Assessment
<u>Parent parcel before subdivision</u>		
007-14-19-001		\$1,675,396
<u>Child parcels after subdivision</u>		
007-14-19-001	17.70	\$1,675,396
007-18-05-009	0.00	\$0
	<u>17.70</u>	<u>\$1,675,396</u>

According to records from the Aiken County Tax Assessor’s Office, during calendar year 2019 a Parcel of real property identified by Aiken County as TMS # 007-18-05-002 was subdivided to create five resulting real property parcels, as specified in Table C below. Pursuant to the Rate and

Method, the Assessment on the parent parcel (TMS # 007-18-05-002) prior to the subdivision is being allocated to the child parcels as shown in Table C below. The Assessment on the parent parcel that is shown in the table below (which is being allocated to the child parcels) reflects the resulting amount of the Assessment on the parent parcel at the conclusion of the 2019-2020 Assessment Year and assumes that the Annual Payment for the 2019-2020 Assessment Year billed to the parent parcel is collected by the City.

Table C
Subdivision of Parcel 007-18-05-002

	Equivalent Units	Assessment
<u>Parent parcel before subdivision</u>		
007-18-05-002		\$3,661,936
<u>Child parcels after subdivision</u>		
007-18-05-002	0.00	\$0
007-18-05-005	0.00	\$0
007-18-05-006	8.060	\$786,234
007-18-05-007	1.320	\$128,763
007-18-05-008	28.160	\$2,746,940
	37.540	\$3,661,936

The Annual Parcel Assessment for the child parcels specified in Table B and Table C above are being set by the City pursuant to the Rate and Method, which specifies the following:

“The Annual Parcel Assessment for each Parcel that results from the subdivision shall be set by the City pursuant to the following: (1) the sum of the Parcel’s Annual Parcel Assessment for all remaining years shall equal the Parcel’s Assessment; (2) for each Assessment Year the sum of the Annual Parcel Assessment for all Parcels resulting from the subdivision shall equal the Annual Parcel Assessment for the Parcel existing prior to the subdivision; (3) the Parcel’s Annual Parcel Assessment may vary per year in accordance with the Debt Service Expense; and (4) the Parcel’s Annual Parcel Assessment may vary per year in accordance with the Development Agreement.”

The resulting Annual Parcel Assessment for the child parcels specified in Table B and Table C above are specified in **Appendix D**.

CONCLUSION

Appendix B-1, Appendix B-2, Appendix C and Appendix D are shown on the following pages. There is no Appendix A.

**Ballpark Village Municipal Improvement District
City of North Augusta, South Carolina**

Appendix B-1

ASSESSMENT PER PARCEL

Parcel	Tract	2019-2020 Assessment Year			Annual Payment
		Assessment ¹	Annual Parcel Assessment	Annual Parcel Credit	
007-17-02-001	ROW	\$0.00	\$0.00	\$0.00	\$0.00
007-18-05-003	A	\$0.00	\$0.00	\$0.00	\$0.00
007-18-05-002	A1	\$3,788,757.90	\$126,821.70	(\$4,975.20)	\$121,846.50
007-18-05-004	A2	\$524,203.76	\$17,546.76	(\$1,160.88)	\$16,385.88
007-14-19-001	B	\$1,733,418.65	\$58,023.00	(\$12,686.76)	\$45,336.24
007-14-19-003	B1	\$0.00	\$0.00	\$0.00	\$0.00
007-14-19-002	B2	\$0.00	\$0.00	\$0.00	\$0.00
007-14-19-005	C	\$3,986,672.45	\$133,446.53	(\$9,950.40)	\$123,496.13
007-14-19-004	C1	\$0.00	\$0.00	\$0.00	\$0.00
007-14-19-007	D	\$2,352,500.48	\$68,155.54	(\$6,882.36)	\$61,273.18
007-14-19-006	D1	\$0.00	\$0.00	\$0.00	\$0.00
007-13-42-002	E	\$0.00	\$0.00	\$0.00	\$0.00
007-13-42-001	E1	\$0.00	\$0.00	\$0.00	\$0.00
007-17-02-005	Out of F	\$11,093,879.35	\$371,347.20	(\$6,799.44)	\$364,547.76
007-18-07-001	Out of F	\$0.00	\$0.00	\$0.00	\$0.00
007-17-02-008	G	\$1,505,627.53	\$47,991.27	(\$3,399.72)	\$44,591.55
007-18-06-001	G1	\$23,126.64	\$774.12	(\$41.46)	\$732.66
007-17-02-006	Out of H	\$299,480.11	\$7,130.70	(\$3,482.64)	\$3,648.06
007-17-02-009	Out of H	\$99,826.70	\$2,376.90	(\$1,658.40)	\$718.50
007-17-02-010	Out of H	\$99,826.70	\$2,376.90	(\$1,658.40)	\$718.50
007-17-02-011	Out of H	\$99,826.70	\$2,376.90	(\$1,658.40)	\$718.50
007-17-02-012	Out of H	\$99,826.70	\$2,376.90	(\$1,658.40)	\$718.50
007-17-02-013	Out of H	\$99,826.70	\$2,376.90	(\$1,658.40)	\$718.50
007-17-02-004	I	\$798,613.64	\$19,015.20	(\$1,431.75)	\$17,583.45
007-17-02-003	J	\$9,896,532.80	\$331,268.23	(\$331,268.23)	\$0.00
007-13-42-003	K	\$11,886,299.31	\$397,872.00	(\$17,579.04)	\$380,292.96
007-13-42-004	K1	\$0.00	\$0.00	\$0.00	\$0.00
007-18-05-001	L	\$0.00	\$0.00	\$0.00	\$0.00
007-17-02-007	L1	\$0.00	\$0.00	\$0.00	\$0.00
007-17-01-001	Riverfront strip	\$0.00	\$0.00	\$0.00	\$0.00
Land owned by SC DOT		\$0.00	\$0.00	\$0.00	\$0.00
Total		\$48,388,246.15	\$1,591,276.75	(\$407,949.88)	\$1,183,326.87

¹ This updated Appendix B-1 of the Assessment Roll has been prepared in accordance with the Rate and Method of Apportionment of Assessment for the Ballpark Village Municipal Improvement District and includes subdivisions of parcels through December 31, 2018.

**Ballpark Village Municipal Improvement District
City of North Augusta, South Carolina**

Appendix B-2

ANNUAL ASSESSMENTS

Assessment Year	Annual Assessment
2017 - 2018	\$0.00
2018 - 2019	\$0.00
2019 - 2020	\$1,591,276.75
2020 - 2021	\$1,591,276.75
2021 - 2022	\$1,686,753.35
2022 - 2023	\$1,686,753.35
2023 - 2024	\$1,686,753.35
2024 - 2025	\$1,686,753.35
2025 - 2026	\$1,686,753.35
2026 - 2027	\$1,939,766.35
2027 - 2028	\$1,939,766.35
2028 - 2029	\$1,939,766.35
2029 - 2030	\$1,939,766.35
2030 - 2031	\$1,939,766.35
2031 - 2032	\$2,230,731.31
2032 - 2033	\$2,230,731.31
2033 - 2034	\$2,230,731.31
2034 - 2035	\$1,171,030.08
2035 - 2036	\$1,171,030.08
2036 - 2037	\$1,346,684.59
2037 - 2038	\$1,346,684.59
2038 - 2039	\$1,346,684.59
2039 - 2040	\$1,346,684.59
2040 - 2041	\$1,346,684.59
2041 - 2042	\$1,548,687.28
2042 - 2043	\$1,548,687.28
2043 - 2044	\$1,548,687.28
2044 - 2045	\$1,548,687.28
2045 - 2046	\$1,548,687.28
2046 - 2047	\$1,780,990.37
2047 - 2048	\$1,780,990.37
Total	\$48,402,323.15

Appendix C to Annual Assessment Report for the 2019-2020 Assessment Year

Ballpark Village Municipal Improvement District
City of North Augusta, South Carolina

CALCULATION OF TAX REVENUES AND ANNUAL PAYMENT

Parcel	Tract	Annual Assessment	Appraised Value ¹	Incremental Assessed Value ²	Millage ³	Tax Revenues	Annual Parcel Credit	Annual Payment
007-17-02-001	ROW	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-18-05-003	A	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-18-05-002	A1	\$126,821.70	\$300,000.00	\$18,000.00	\$0.2764	\$4,975.20	\$4,975.20	\$121,846.50
007-18-05-004	A2	\$17,546.76	\$70,000.00	\$4,200.00	\$0.2764	\$1,160.88	\$1,160.88	\$16,385.88
007-14-19-001	B	\$58,023.00	\$765,000.00	\$45,900.00	\$0.2764	\$12,686.76	\$12,686.76	\$45,336.24
007-14-19-003	B1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-14-19-002	B2	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-14-19-005	C	\$133,446.53	\$600,000.00	\$36,000.00	\$0.2764	\$9,950.40	\$9,950.40	\$123,496.13
007-14-19-004	C1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-14-19-007	D	\$68,155.54	\$415,000.00	\$24,900.00	\$0.2764	\$6,882.36	\$6,882.36	\$61,273.18
007-14-19-006	D1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-13-42-002	E	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-13-42-001	E1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-17-02-005	Out of F	\$371,347.20	\$410,000.00	\$24,600.00	\$0.2764	\$6,799.44	\$6,799.44	\$364,547.76
007-18-07-001	Out of F	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-17-02-008	G	\$47,991.27	\$205,000.00	\$12,300.00	\$0.2764	\$3,399.72	\$3,399.72	\$44,591.55
007-18-06-001	G1	\$774.12	\$2,500.00	\$150.00	\$0.2764	\$41.46	\$41.46	\$732.66
007-17-02-006	Out of H	\$7,130.70	\$210,000.00	\$12,600.00	\$0.2764	\$3,482.64	\$3,482.64	\$3,648.06
007-17-02-009	Out of H	\$2,376.90	\$100,000.00	\$6,000.00	\$0.2764	\$1,658.40	\$1,658.40	\$718.50
007-17-02-010	Out of H	\$2,376.90	\$100,000.00	\$6,000.00	\$0.2764	\$1,658.40	\$1,658.40	\$718.50
007-17-02-011	Out of H	\$2,376.90	\$100,000.00	\$6,000.00	\$0.2764	\$1,658.40	\$1,658.40	\$718.50
007-17-02-012	Out of H	\$2,376.90	\$100,000.00	\$6,000.00	\$0.2764	\$1,658.40	\$1,658.40	\$718.50
007-17-02-013	Out of H	\$2,376.90	\$100,000.00	\$6,000.00	\$0.2764	\$1,658.40	\$1,658.40	\$718.50
007-17-02-004	I	\$19,015.20	\$86,250.00	\$5,180.00	\$0.2764	\$1,431.75	\$1,431.75	\$17,583.45
007-17-02-003	J	\$331,268.23	\$24,883,980.00	\$1,493,050.00	\$0.2764	\$412,679.02	\$331,268.23	\$0.00
007-13-42-003	K	\$397,872.00	\$1,060,000.00	\$63,600.00	\$0.2764	\$17,579.04	\$17,579.04	\$380,292.96
007-13-42-004	K1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-18-05-001	L	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-17-02-007	L1	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
007-17-01-001	Riverfront strip	\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
Land owned by SC DOT		\$0.00	\$0.00	\$0.00	\$0.2764	\$0.00	\$0.00	\$0.00
Total		\$1,591,276.75	\$29,507,730.00	\$1,770,480.00		\$489,360.67	\$407,949.88	\$1,183,326.87

¹ As indicated on an Aiken County website on January 12, 2020 (excluding City owned parcels which are shown to have an appraised value of zero).

² Reflects the assessed value of the parcel as indicated on an Aiken County website on January 12, 2020 (excluding City owned parcels which are shown to have an assessed value of zero); in accordance with the Rate and Method of Apportionment of Assessment, the parcel's assessed value will equal the parcel's incremental assessed value.

³ Provided by the City of North Augusta and generally reflective of the 2019 tax year millage for Aiken County and the Aiken County School District and the 2020 tax year millage for the City of North Augusta.

Appendix D to Annual Assessment Report for the 2019-2020 Assessment Year

**Ballpark Village Municipal Improvement District
City of North Augusta, South Carolina**

RESULTING ANNUAL PARCEL ASSESSMENTS FROM SUBDIVISIONS

Assessment Year	Resulting from Subdivision of				Resulting from Subdivision of									
	Parcel 007-14-19-001		Parcel 007-18-05-009		Parcel 007-18-05-002		Parcel 007-18-05-005		Parcel 007-18-05-006		Parcel 007-18-05-007		Parcel 007-18-05-008	
	Parcel	Parcel	Parcel	Parcel	Parcel	Parcel	Parcel	Parcel	Parcel	Parcel	Parcel	Parcel	Parcel	Parcel
Beginning	007-14-19-001	007-18-05-009	007-18-05-002	007-18-05-005	007-18-05-006	007-18-05-007	007-18-05-007	007-18-05-007	007-18-05-007	007-18-05-007	007-18-05-007	007-18-05-007	007-18-05-008	007-18-05-008
2019	\$58,023.00	\$0.00	\$126,821.70	\$0.00	\$0.00	\$0.00	\$27,229.17	\$0.00	\$0.00	\$4,459.37	\$0.00	\$95,133.17	\$0.00	
2020	\$58,023.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,862.92	\$0.00	\$0.00	\$4,726.93	\$0.00	\$100,841.16	\$0.00	
2021	\$61,504.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,862.92	\$0.00	\$0.00	\$4,726.93	\$0.00	\$100,841.16	\$0.00	
2022	\$61,504.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,862.92	\$0.00	\$0.00	\$4,726.93	\$0.00	\$100,841.16	\$0.00	
2023	\$61,504.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,862.92	\$0.00	\$0.00	\$4,726.93	\$0.00	\$100,841.16	\$0.00	
2024	\$61,504.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,862.92	\$0.00	\$0.00	\$4,726.93	\$0.00	\$100,841.16	\$0.00	
2025	\$61,504.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,862.92	\$0.00	\$0.00	\$4,726.93	\$0.00	\$100,841.16	\$0.00	
2026	\$70,730.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,192.35	\$0.00	\$0.00	\$5,435.97	\$0.00	\$115,967.33	\$0.00	
2027	\$70,730.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,192.35	\$0.00	\$0.00	\$5,435.97	\$0.00	\$115,967.33	\$0.00	
2028	\$70,730.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,192.35	\$0.00	\$0.00	\$5,435.97	\$0.00	\$115,967.33	\$0.00	
2029	\$70,730.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,192.35	\$0.00	\$0.00	\$5,435.97	\$0.00	\$115,967.33	\$0.00	
2030	\$70,730.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,192.35	\$0.00	\$0.00	\$5,435.97	\$0.00	\$115,967.33	\$0.00	
2031	\$81,339.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,171.21	\$0.00	\$0.00	\$6,251.36	\$0.00	\$133,362.43	\$0.00	
2032	\$81,339.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,171.21	\$0.00	\$0.00	\$6,251.36	\$0.00	\$133,362.43	\$0.00	
2033	\$81,339.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,171.21	\$0.00	\$0.00	\$6,251.36	\$0.00	\$133,362.43	\$0.00	
2034	\$40,920.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,203.03	\$0.00	\$0.00	\$3,144.91	\$0.00	\$67,091.49	\$0.00	
2035	\$40,920.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,203.03	\$0.00	\$0.00	\$3,144.91	\$0.00	\$67,091.49	\$0.00	
2036	\$47,058.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,083.49	\$0.00	\$0.00	\$3,616.65	\$0.00	\$77,155.21	\$0.00	
2037	\$47,058.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,083.49	\$0.00	\$0.00	\$3,616.65	\$0.00	\$77,155.21	\$0.00	
2038	\$47,058.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,083.49	\$0.00	\$0.00	\$3,616.65	\$0.00	\$77,155.21	\$0.00	
2039	\$47,058.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,083.49	\$0.00	\$0.00	\$3,616.65	\$0.00	\$77,155.21	\$0.00	
2040	\$47,058.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,396.01	\$0.00	\$0.00	\$4,159.15	\$0.00	\$88,728.49	\$0.00	
2041	\$54,116.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,396.01	\$0.00	\$0.00	\$4,159.15	\$0.00	\$88,728.49	\$0.00	
2042	\$54,116.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,396.01	\$0.00	\$0.00	\$4,159.15	\$0.00	\$88,728.49	\$0.00	
2043	\$54,116.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,396.01	\$0.00	\$0.00	\$4,159.15	\$0.00	\$88,728.49	\$0.00	
2044	\$54,116.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,396.01	\$0.00	\$0.00	\$4,159.15	\$0.00	\$88,728.49	\$0.00	
2045	\$54,116.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,396.01	\$0.00	\$0.00	\$4,159.15	\$0.00	\$88,728.49	\$0.00	
2046	\$62,234.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,205.41	\$0.00	\$0.00	\$4,783.02	\$0.00	\$102,037.76	\$0.00	
2047	\$62,234.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,205.41	\$0.00	\$0.00	\$4,783.02	\$0.00	\$102,037.76	\$0.00	
Total	\$1,733,418.65	\$0.00	\$126,821.70	\$0.00	\$0.00	\$0.00	\$786,233.51	\$0.00	\$0.00	\$128,762.81	\$0.00	\$2,746,939.89	\$0.00	