



DISCUSSION ITEMS FOR MAY 1, 2023 CITY COUNCIL MEETING

The documentation provided herewith consists of advance draft materials for review by Mayor and City Council. Such documents may be revised prior to the actual Council meeting before any formal consideration of same by Mayor and City Council. Said documents may also be revised by way of a proper amendment made at the Council meeting. These documents are informational only and not intended to represent the final decision of the Council.



Interoffice Memorandum

TO: Mayor and City Council

FROM: Jim Clifford, City Administrator

DATE: April 28, 2023

SUBJECT: Regular City Council Meeting of May 1, 2023

REGULAR COUNCIL MEETING

ITEM 5. PROCLAMATIONS:

- a. **54th Annual Professional Municipal Clerks Week, April 30 – May 6, 2023**
- b. **National Travel and Tourism Week, May 7-13, 2023**

Mayor Williams will recognize the above proclamations.

Please see ATTACHMENT #'s 5a and 5b for a copy of the proclamations

ITEM 6. PERSONNEL: Employee of the Quarter – January, February, and March 2023 – Lauren Wertz

Mayor Williams will recognize the employee of the quarter.

OLD BUSINESS

ITEM 7. FINANCE: Ordinance No. 2023-09 Authorizing and Directing the City of North Augusta to Enter into an Intergovernmental Agreement Relating to South Carolina Local Revenue Services; to Participate in One or More Local Revenue Service Programs; to Execute and Deliver One or More Participant Program Supplements; and Other Matters Relating Thereto – Second Reading

An ordinance has been prepared for Council's consideration to approve the Authorizing and Directing the City of North Augusta to Enter into an Intergovernmental Agreement Relating to South Carolina Local Revenue Services; to Participate in One or More Local Revenue Service Programs; to Execute and Deliver One or More Participant Program Supplements; and Other Matters Relating Thereto.

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

NEW BUSINESS

ITEM 8. ADMINISTRATION: Ordinance No. 2023-10 Authorizing the City to Enter into a Lease Agreement with Sabal Designs Limited Company and IRA fbo William Lance Jones IRA, LLC, Related to Property Consisting of Approximately 0.62 Acres and Known as Tax Map and Parcel No. 007-13-01-006 – First Reading

An ordinance has been prepared for Council's consideration to approve Authorizing the City to Enter into a Lease Agreement with Sabal Designs Limited Company and IRA fbo William Lance Jones IRA, LLC, Related to Property Consisting of Approximately 0.62 Acres and Known as Tax Map and Parcel No. 007-13-01-006.

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

ITEM 9. ELECTION: 2023 Municipal General Election – Certification of Official Results from the Municipal Election Commission

MEC has certified the 2023 Municipal General Election.

Please see ATTACHMENT #9 for a copy of the letter of certification.

ITEM 10. CITY COUNCIL: Recognition of Councilmember J. Robert Brooks

Mayor Williams will recognize Councilmember J. Robert Brooks on his time as Councilmember.

ITEM 11. CITY COUNCIL: Oath of Office of Newly Elected Councilmembers Administered by Judge Thomas Murphy

Judge Thomas Murphy will provide the Oath of Office to the elected Councilmembers.

ITEM 12. CITY COUNCIL: Mayor Pro Tempore – Selection by Council

Council will elect a Mayor Pro Tempore



PROCLAMATION

54TH ANNUAL PROFESSIONAL MUNICIPAL CLERKS WEEK

April 30 – May 6, 2023

WHEREAS, The Office of the Professional Municipal Clerk, a time honored and vital part of local government exists throughout the world, and

WHEREAS, The Office of the Professional Municipal Clerk is the oldest among public servants who serves as the information center on functions of local government and community, and

WHEREAS, The Office of the Professional Municipal Clerk provides the professional link between the citizens, the local governing bodies and agencies of government at other levels, and

WHEREAS, Professional Municipal Clerks have pledged to be ever mindful of their neutrality and impartiality, rendering equal service to all, and

WHEREAS, Professional Municipal Clerks continually strive to improve the administration of the affairs of the Office of the Professional Municipal Clerk through participation in education programs, seminars, workshops and the annual meetings of their state, provincial, county and international professional organizations.

WHEREAS, It is most appropriate that we recognize the accomplishments of the Office of the Professional Municipal Clerk.

NOW, THEREFORE, I, Briton S. Williams, Mayor of the City of North Augusta, hereby recognize the week of April 30 through May 6, 2023 as Professional Municipal Clerks Week, and further extend appreciation to the City of North Augusta's professional municipal Clerk, Jamie Paul and to all professional municipal clerks for the vital services they perform and their exemplary dedication to the communities they represent.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the City of North Augusta, South Carolina, to be affixed first day of May, 2023.

*Briton S. Williams, Mayor
City of North Augusta*



PROCLAMATION

***WHEREAS**, the travel industry fuels every industry and will continue to be an essential part of North Augusta, South Carolina's economy, development and workforce, and*

***WHEREAS** travel is an economic powerhouse for every state and destination across the country, with an economic output of \$2.6 trillion in 2022, supporting 14.5 million American jobs, and*

***WHEREAS**, travel spending supports vibrant and safe communities in South Carolina and across the United States by generating \$84 billion in state and local tax revenue in 2022 to support essential services, such as education, emergency response, public safety and more, and*

***WHEREAS**, travel enables success for all industries—including manufacturing, agriculture, defense, healthcare and more—by driving sales growth, innovation, education and operations that move our economy, our nation and North Augusta, South Carolina forward; and*

***WHEREAS**, the travel industry continues to recover with the full return of leisure, business and international inbound travelers; increasing travel to and within the United States drives America forward to a more prosperous future; and*

***WHEREAS**, the travel industry's success will grow North Augusta's economy and workforce, since, prior to the pandemic, small businesses accounted for 60% of leisure and hospitality employment, and*

***WHEREAS**, travel is an essential industry, and we must continue to communicate that growing travel leads to economic growth, benefits businesses and fosters mutual understanding.*

***NOW, THEREFORE**, I, Briton Williams, Mayor of the City of North Augusta, South Carolina, do hereby proclaim May 7-13, 2023 as*

National Travel and Tourism Week

and urge the citizens of North Augusta to join me in this special observance.

***IN WITNESS WHEREOF**, I have hereunto set my hand and caused the seal of the City of North Augusta, South Carolina, to be affixed this 1st day of May, 2023.*

*Briton S. Williams, Mayor
City of North Augusta*

ORDINANCE NO. 2023-09
AN ORDINANCE AUTHORIZING AND DIRECTING THE CITY OF NORTH AUGUSTA TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT RELATING TO SOUTH CAROLINA LOCAL REVENUE SERVICES; TO PARTICIPATE IN ONE OR MORE LOCAL REVENUE SERVICE PROGRAMS; TO EXECUTE AND DELIVER ONE OR MORE PARTICIPANT PROGRAM SUPPLEMENTS; AND OTHER MATTERS RELATING THERETO

WHEREAS, the City of North Augusta (the “Municipality”) is authorized by S.C. Code Section 5-7-30 and Title 6, Chapter 1, Article 3 to impose a business license tax on gross income;

WHEREAS, under State law, certain business license taxes are applicable in a manner or at a rate that applies throughout the State (“Statewide Business License Taxes”);

WHEREAS, such Statewide Business License Taxes include without limitation the business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; to brokers under Title 38, Chapter 45 of the S.C. Code; and to telecommunications companies under Title 58, Chapter 9, Article 20 of the S.C. Code;

WHEREAS, the Municipal Association of South Carolina (the “Association”) has previously established local revenue service programs in which the Association administers Statewide Business License Taxes on behalf of and for the benefit of participating municipalities;

WHEREAS, such local revenue service programs include a program known as the Insurance Tax Program (“ITP”) that administers business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; a program known as the Brokers Tax Program (“BTP”) that administers business license taxes applicable to brokers under Title 38, Chapter 45 of the S.C. Code; and a program known as the Telecommunications Tax Program (“TTP”) that administers business license taxes applicable to telecommunications companies under Title 58, Chapter 9, Article 20 of the S.C. Code;

WHEREAS, the Municipality currently participates in ITP, BTP, and TTP;

WHEREAS, by Act No. 176 of 2020, known as the South Carolina Business License Tax Standardization Act and codified at S.C. Code Sections 6-1-400 to -420 (the “Standardization Act”), the South Carolina General Assembly imposed additional requirements and conditions on the administration of business license taxes;

WHEREAS, following the enactment of the Standardization Act, the Municipality enacted Ordinance No. 2021-20 on November 15th 2021, in order to comply with the requirements of the Standardization Act (the “Current Business License Ordinance”);

WHEREAS, in connection with the enactment of the Standardization Act and the adoption of locally compliant business license ordinances, the municipalities of the State have determined that it would be advisable and prudent to update the existing local revenue service programs;

WHEREAS, in particular, the municipalities of the State have determined to establish and join South Carolina Local Revenue Services (“LRS”) by intergovernmental agreement, which among other things will administer Statewide Business License Taxes on behalf of its participants,

including but not limited to by continuing to offer the services provided by the ITP, BTP, and TTP;

WHEREAS, Article VIII, Section 13(A) of the South Carolina Constitution provides that “(a)ny county, incorporated municipality, or other political subdivision may agree with the State or with any other political subdivision for the joint administration of any function and exercise of powers and the sharing of the costs thereof;”

WHEREAS, the City Council of the Municipality (the “Council”) now wishes to authorize and direct the Municipality to join LRS and to participate in one or more local revenue service programs;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the City of North Augusta, as follows:

SECTION 1. Direction to Apply to and Join LRS. The form of the Local Revenue Services Agreement (the “Agreement”) pursuant to which a municipality may request to participate in LRS and, if approved, become a participant is attached hereto as Exhibit A. The City Administrator (the “Executive Officer”) is hereby authorized and directed to apply to participate in LRS. If the Municipality’s application is approved by LRS, then the Executive Officer shall execute and deliver a counterpart to the Agreement in substantially the form attached hereto. The Council hereby approves the terms and conditions of and agrees to comply with the Agreement upon the execution and delivery thereof by the Executive Officer.

SECTION 2. Participation in Local Revenue Service Programs. The Council determines that, if admitted to LRS, the Municipality will participate in the ITP, the BTP, and the TTP. The Executive Officer is hereby authorized and directed to execute and deliver any required Participant Program Supplements (as such term is defined in the Agreement) as may be necessary to participate in such local revenue service programs.

SECTION 3. Business License Taxes Applicable to Insurance Companies. Notwithstanding anything in the Current Business License Ordinance to the contrary, the following provisions shall apply to insurance companies subject to Title 38, Chapter 7 of the S.C. Code.

- a) Except as set forth below, “gross premiums” for insurance companies means gross premiums written for policies for property or a risk located within the municipality. In addition, “gross premiums” shall include premiums written for policies that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by (1) the insurance company’s office located in the municipality, (2) the insurance company’s employee conducting business within the municipality, or (3) the office of the insurance company’s licensed or appointed producer (agent) conducting business within the municipality, regardless of where the property or risk is located, provided no tax has been paid to another municipality in which the property or risk is located based on the same premium.
- b) As to fire insurance, “gross premiums” means gross premiums (1) collected in the municipality, and/or (2) realized from risks located within the limits of the municipality.
- c) As to bail bonds, “gross premiums” shall exclude any amounts retained by a licensed bail

bondsman as defined in Title 38, Chapter 53 of the S.C. Code for authorized commissions, fees, and expenses.

- d) Gross premiums shall include all business conducted in the prior calendar year. Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums, or deposit.
- e) Solicitation for insurance, receiving or transmitting an application or policy, examination of a risk, collection or transmitting of a premium, adjusting a claim, delivering a benefit, or doing any act in connection with a policy or claim shall constitute conducting business within the municipality, regardless of whether or not an office is maintained in the municipality.
- f) The business license tax for insurance companies under Title 38, Chapter 7 of the S.C. Code shall be established at the rates set forth below. Declining rates shall not apply.

NAICS
Code

524113 **Life, Health, and Accident.** 2.0% of Gross Premiums.

524126 **Fire and Casualty.** 2.0% of Gross Premiums.

524127 **Title Insurance.** 2.0% of Gross Premiums.

- g) License taxes for insurance companies shall be payable on or before May 31 in each year without penalty. The penalty for delinquent payments shall be 5% of the tax due per month, or portion thereof, after the due date until paid.

SECTION 4. Business License Tax Applicable to Brokers. Title 38, Chapter 45 of the S.C. Code (the “Brokers Act”) establishes a blended premium tax rate applicable to brokers of 6 percent, comprising a 4 percent State premium tax and a 2 percent municipal premium tax, each to be collected by the South Carolina Department of Insurance. Pursuant to §§ 38-45-10 and 38-45-60 of the Brokers Act, the Municipal Association of South Carolina is designated the municipal agent for purposes of administration of the municipal broker’s premium tax.

SECTION 5. Business License Taxes Applicable to Telecommunication Companies.

- a) Notwithstanding any other provisions of the Current Business License Ordinance, the business license tax for “retail telecommunications services,” as defined in S. C. Code Section 58-9-2200, shall be at the maximum rate authorized by S. C. Code Section 58-9-2220, as it now provides or as provided by its amendment. Declining rates shall not apply.
- b) The business license tax year for retail telecommunications services shall begin on January 1 of each year. The business license tax for retail telecommunications services shall be due on January 1 of each year and payable by January 31 of that year, without penalty. The delinquent penalty shall be five percent (5%) of the tax due for each month, or portion thereof, after the due date until paid.

- c) In conformity with S.C. Code Section 58-9-2220, the business license tax for “retail telecommunications services” shall apply to the gross income derived from the sale of retail telecommunications services for the preceding calendar or fiscal year which either originate or terminate in the municipality and which are charged to a service address within the municipality regardless of where these amounts are billed or paid and on which a business license tax has not been paid to another municipality. The measurement of the amounts derived from the retail sale of mobile telecommunications services shall include only revenues from the fixed monthly recurring charge of customers whose service address is within the boundaries of the municipality. For a business in operation for less than one year, the amount of business license tax shall be computed on a twelve-month projected income.
- d) Nothing in this Ordinance shall be interpreted to interfere with continuing obligations of any franchise agreement or contractual agreement. All fees collected under such a franchise or contractual agreement shall be in lieu of fees or taxes which might otherwise be authorized by this Ordinance.

SECTION 6. No Exemption for Interstate Commerce. Properly apportioned gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

SECTION 7. LRS to Appoint Business License Official and to Designate Appeals Board. Pursuant to the Agreement, LRS is hereby authorized to appoint one or more individuals (each, an “LRS Business License Official”) to act as the Municipality’s business license official for purposes of administering Statewide Business License Taxes. In addition, LRS is hereby authorized pursuant to the Agreement to designate an appeals board (the “Appeals Board”) for purposes of appeals arising with respect to such taxes. The LRS Business License Official so appointed and the Appeals Board so designated shall have all of the powers granted to the Municipality’s business license official and appeals board under the Current Business License Ordinance, except as may be modified by this ordinance.

SECTION 8. Appeals Process. With respect to the calculation, assessment, and collection of Statewide Business License Taxes, in lieu of the appeals process described in the Current Business License Ordinance, the following appeals process required by S.C. Code Section 6-1-410 shall apply:

- a) If a taxpayer fails or refuses to pay a Statewide Business License Tax by the date on which it is due, the LRS Business License Official may serve notice of assessment of the Statewide Business License Tax due on the taxpayer by mail or personal service. Within thirty days after the date of postmark or personal service, a taxpayer may request, in writing with reasons stated, an adjustment of the assessment. An informal conference between the LRS Business License Official and the taxpayer must be held within fifteen days of the receipt of the request, at which time the taxpayer may present any information or documents in support of the requested adjustment. Within five days after the conference, the LRS Business License Official shall issue a notice of final assessment and serve the taxpayer by mail or personal service with the notice and provide a form for any further

appeal of the assessment by the taxpayer.

- b) Within thirty days after the date of postmark or personal service, the taxpayer may appeal the notice of final assessment by filing a completed appeal form with the LRS Business License Official, by mail or personal service, and by paying to LRS in protest at least eighty percent of the business license tax based on the final assessment. The appeal must be heard and determined by the Appeals Board. The Appeals Board shall provide the taxpayer with written notice of the hearing and with any rules of evidence or procedure prescribed by the Appeals Board. The hearing must be held within thirty days after receipt of the appeal form unless continued to another date by agreement of the parties. A hearing by the Appeals Board must be held at a regular or specially called meeting of the Appeals Board. At the appeals hearing, the taxpayer and LRS have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The hearing must be recorded and must be transcribed at the expense of the party so requesting. The Appeals Board shall decide the assessment by majority vote. The Appeals Board shall issue a written decision explaining the basis for the decision with findings of fact and conclusions and shall inform the taxpayer of the right to request a contested case hearing before the Administrative Law Court. The written decision must be filed with the LRS Business License Official and served on the taxpayer by mail or personal service. The decision is the final decision of LRS on the assessment.
- c) Within thirty days after the date of postmark or personal service of LRS’s written decision on the assessment, a taxpayer may appeal the decision to the Administrative Law Court in accordance with the rules of the Administrative Law Court.

SECTION 9. Repealer, Effective Date. All ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be effective on the date of final reading.

DONE, RATIFIED AND ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF NORTH AUGUSTA, SOUTH CAROLINA, ON THIS _____ DAY OF MAY, 2023.

First Reading _____

Briton S. Williams, Mayor

Second Reading _____

ATTEST:

Jamie Paul, City Clerk

LOCAL REVENUE SERVICES AGREEMENT

THIS AGREEMENT, made and entered into this ____ day of _____ A.D., 20____, by and among the Municipal Association of South Carolina (the "Association") and all the parties who are now or may hereafter become participants ("Participants") in South Carolina Local Revenue Services, a division of the Association ("LRS"),

WITNESSETH:

WHEREAS, certain governmental functions may be more efficiently and effectively provided in cooperation with other governments, particularly when the sharing of such functions may deliver economies of scale, avoid redundancies in staffing, facilitate intergovernmental communication and coordination, benefit the citizens and taxpayers of the State by offering single points of contact, and allow retention of highly trained and specialized staff or private contractors in situations in which it would not be cost effective for a single government to retain such professionals;

WHEREAS, Article VIII, sec. 13 of the South Carolina Constitution provides that any incorporated municipality "may agree with . . . any other political subdivision for the joint administration of any function and exercise of powers and the sharing of the costs thereof," and that "[n]othing in this Constitution may be construed to prohibit the State or any of its counties, incorporated municipalities, or other political subdivisions from agreeing to share the lawful cost, responsibility, and administration of functions with any one or more governments, whether within or without this State;"

WHEREAS, S.C. Code § 4-9-41(A) provides that any "incorporated municipality ... may provide for the joint administration of any function and exercise of powers as authorized by Section 13 of Article VIII of the South Carolina Constitution;"

WHEREAS, certain municipalities in the State have determined that it would be effective and efficient to jointly perform certain functions, including without limitation the business license functions more fully described below;

WHEREAS, LRS is a division of the Association and a committee of the board of directors of the Association and will establish or continue one or more Revenue Service Programs (as hereinafter defined); and

WHEREAS, the Participants, through action of their respective governing bodies, have elected to comply with the conditions of this Agreement and to authorize LRS to perform the functions and exercise the powers herein described;

NOW, THEREFORE, for and in consideration of the mutual covenants, promises, and obligations herein contained, which are given to and accepted by each signatory hereof to the other, the parties hereto agree as follows:

Section 1. Definitions. As used in this Agreement, the following terms shall have the meanings set forth below:

- (a) "Appeals Board" means the board created pursuant to Section 8 hereof for purposes of hearing and determining appeals under this Agreement.
- (b) "Association" means the Municipal Association of South Carolina.
- (c) "Gross Proceeds" means, with respect to any Revenue Service Program and for any period of calculation, the total amount of Impositions collected by LRS during such period.
- (d) "Imposition" means any tax, fee, rate, charge, fine, penalty, or interest charge that has been lawfully imposed by a Participant and for which a Revenue Service Program has been established. Such Impositions include, without limitation, Statewide Business License Taxes.
- (e) "LRS" means South Carolina Local Revenue Services, established by this Agreement.
- (f) "LRS Board of Directors" means the board of directors of LRS.
- (g) "LRS Business License Official" shall mean the person designated from time to time by the LRS Board of Directors to act as the business license official (as such term is used in S.C. Code §§ 6-1-400 to -420) with respect to one or more Revenue Service Programs. The LRS Board of Directors may, but need not, designate different persons as the LRS Business License Official for different Revenue Service Programs.
- (h) "Participant" means a local government that has become a participant in LRS by applying to LRS for admission and, if approved, accepting the terms of participation in LRS by ordinance and signing this Agreement in counterpart.
- (i) "Net Proceeds" means, with respect to any Revenue Service Program and for any period of calculation, the amount of Gross Proceeds that remain for distribution to Participants after the payment of operation and maintenance expenses (including, without limitation, LRS's compensation) for such period.
- (j) "Revenue Service Programs" means any one or more programs established or continued by LRS to administer, assess, collect, and enforce Impositions. Such Revenue Service Programs may include, without limitation, programs for the administration, assessment, collection, and enforcement of Statewide Business License Taxes.
- (k) "S.C. Code" means the South Carolina Code of Laws of 1976, as amended.
- (l) "State" means the State of South Carolina.
- (m) "Statewide Business License Taxes" means business license taxes that, pursuant to the S.C. Code, are applicable in a manner or at a rate that applies throughout the State. Such business license taxes include without limitation the business license taxes applicable to insurers under Title 38, Chapter 7 of the S.C. Code; to brokers under Title 38, Chapter 45 of the S.C. Code; to telecommunications companies under Title 58, Chapter 9, Article 20 of the S.C. Code; and such other business license taxes as may now or hereafter be made

applicable throughout the State in a manner or at a rate that has been established by State law.

Section 2. Authorization of LRS. The municipalities that are initial signatories hereto do hereby establish LRS and authorize it to perform the functions and exercise the powers described in this Agreement. The functions to be performed hereunder are more specifically described in Section 5 below and the powers to be exercised are more specifically described in Section 6 below. The Participants, regardless of their respective dates of admission to LRS, further agree as follows:

- (a) The functions and powers described in this Agreement would be more efficiently and effectively performed and exercised in cooperation with other governments through LRS;
- (b) The Participants shall comply with the conditions of this Agreement and, by joining LRS, shall jointly perform the functions and exercise the powers herein described by contract with LRS.

Section 3. Participation. The right to participate in LRS shall be limited to local governments within the State. A qualifying entity may become a Participant by applying to LRS for admission and, if approved, accepting the terms of participation in LRS by ordinance and signing this Agreement in counterpart. LRS shall be sole judge of whether an applicant shall be admitted as a Participant. A Participant may be suspended or expelled by the LRS Board of Directors from LRS, provided that such suspension or expulsion shall not be effective until 30 days after written notice of suspension or expulsion has been mailed to it.

Section 4. LRS Board of Directors. LRS shall be governed by a Board of Directors containing five Directors. The members of the Association's Executive Committee (comprising the President, First Vice President, Second Vice President, Third Vice President, and Immediate Past President of the Association) shall serve *ex officio* as Directors of LRS, with terms of office coterminous with their terms as officers of the Association. The President of the Association, or in his or her absence the First Vice President of the Association, shall serve as chair at meetings of the LRS Board of Directors. With respect to LRS's officers, the members of the LRS Board of Directors shall occupy the same offices as they do with respect to the Association.

Section 5. Functions of LRS. LRS may, and at the direction of and subject to the control of the LRS Board of Directors shall, establish or continue one or more Revenue Service Programs including, without limitation, for the administration, assessment, collection, and enforcement of Statewide Business License Taxes and other Impositions related to Statewide Business License Taxes. LRS's functions with respect to the Revenue Service Programs shall include, without limitation, training employees; developing resources to assist business license functions; making necessary investigations into entities or individuals subject to Impositions; developing databases for the application, calculation, allocation, and distribution of Impositions; establishing procedures for determining and calculating the amounts due as Impositions; communicating with entities or individuals subject to Impositions; collecting current and delinquent Impositions; initiating, defending, managing, resolving, and settling disputes or litigation matters that affect more than

one Participant; and acquiring, licensing, developing, improving, maintaining, and protecting software and other information technology infrastructure.

Section 6. Powers of LRS. LRS shall have the following powers:

- (a) adopt bylaws for the regulation of its affairs and the conduct of its business and prescribe rules and policies and promulgate regulations in connection with the performance of its functions and duties;
- (b) adopt an official seal and alter it at its pleasure;
- (c) maintain an office at a place it determines;
- (d) sue and be sued in its own name and plead and be impleaded;
- (e) require documentation of amounts due from taxpayers, including without limitation by requiring reconciliation reports in which the taxpayer provides sufficient information to verify whether revenues of the taxpayer are appropriate for exclusion as non-municipal revenues and to determine the proper allocation of Impositions among Participants;
- (f) receive, administer, and comply with the conditions and requirements of a gift, grant, or donation of property or money;
- (g) acquire by purchase, lease, gift, or otherwise, or obtain options for the acquisition of, any property, real or personal, improved or unimproved, including an interest in land less than the fee thereof in conformity with state law;
- (h) sell, lease, exchange, transfer, mortgage, or otherwise dispose of, or grant options for any such purposes with respect to, any real or personal property or interest therein in conformity with state law;
- (i) make and execute contracts, agreements, or other undertakings with such agents, service contractors, persons, firms, corporations, and attorneys as it deems appropriate to perform its functions and exercise its powers;
- (j) acquire, license, develop, improve, maintain, and protect software and other information technology infrastructure;
- (k) employ professionals, support staff, attorneys, appraisers, financial advisors, and other consultants and employees as required in the judgment of LRS and fix and pay their compensation from funds available to LRS for that purpose;
- (l) transact any lawful business that will aid the purposes and functions of LRS;
- (m) make payments or donations, or do any other act, not inconsistent with law, that furthers the business and affairs of LRS; and
- (n) do all things necessary or convenient, not inconsistent with law, to further the activities and affairs of LRS

Section 7. Attorney-in-Fact Designation; Dispute Resolution and Conduct of Litigation. Each Participant hereby appoints LRS and its designees as its agent and attorney-in-fact to act on its behalf with respect to Impositions. As agent and attorney-in-fact, LRS shall be fully empowered to initiate, defend, manage, resolve, and settle any disputes or litigation (whether in its own name or in the name of the Participants) relating to Impositions owing or payable to one or more Participants; to pay all expenses, costs, and judgments that might be incurred against LRS when acting on behalf of its Participants for communication, investigation, negotiation, enforcement, defense, or settlement with respect to Impositions; and to take all other actions as may be necessary to administer, collect, investigate, enforce, and implement the Revenue Service Programs. Each Participant, pursuant to Rule 17 of the S. C. Rules of Civil Procedure and Rule 17 of the Federal Rules of Civil Procedure, specifically acknowledges the standing of LRS to prosecute a civil action for collection in its behalf and hereby ratifies any such action that LRS may commence.

The LRS Board of Directors may, by majority vote, authorize a third party (including without limitation the Association) to act as attorney-in-fact to the same extent as set forth in this section on behalf of the Participants.

LRS's authority to initiate, defend, manage, resolve, and settle disputes and litigation shall be subject to the following terms and conditions:

- (a) If, with respect to any particular dispute, a proposed compromise or settlement would reduce the amount asserted by LRS to be payable to an individual Participant by more than ten percent (10%) of the total amount remitted by LRS to such Participant in the immediately preceding year for the relevant Revenue Service Program, then, notwithstanding subsections 7(b) and 7(c) below, LRS shall be required to secure the written consent of such Participant before compromising or settling such dispute with respect to such Participant. Otherwise, LRS shall be entitled to compromise or settle such dispute on behalf of each Participant without further authorization by such Participants beyond that contained herein.
- (b) Any proposed compromise or settlement that would result in a reduction of \$100,000 or less from the amount originally claimed to be due and owing by LRS may be approved or denied by LRS without separate approval by the LRS Board of Directors. The LRS Board of Directors shall, by appropriate action from time to time, designate one or more staff members or contractual counterparties who are authorized to compromise or settle such disputes.
- (c) Any proposed compromise or settlement that would result in a reduction of more than \$100,000 from the amount originally claimed to be due and owing by LRS must be approved or denied by the LRS Board of Directors.

- (d) Any proposed compromise or settlement that would result in a waiver of penalties, interest, late charges, or other amounts owing due to late payment of an Imposition must be approved or denied by the LRS Board of Directors.

Section 8. Appeals Process. The Participants acknowledge that, pursuant to local ordinances, regulations, and rules, each Participant has its own procedures by which matters relating to the calculation, assessment, and collection of business license taxes may be appealed. With respect to Impositions subject to this Agreement, however, each Participant has enacted a local ordinance by which appeals relating to such Impositions are excluded from the otherwise applicable local ordinance. Each Participant agrees that the appeals process described in this Section shall apply to all appeals relating to Impositions subject to this Agreement. Each Participant hereby consents to the adoption of the appeals process described in this Section; specifically declares its intention that such appeals process shall be deemed an exception to its otherwise applicable local ordinances, regulations, and rules; and agrees that it has or will approve such appeals process by appropriate local action.

- (a) There is hereby created a board for purposes of hearing appeals pursuant to this Section (the "Appeals Board"). The Appeals Board shall contain three members. The President of the Association, the Executive Director of the Association, and the President of the South Carolina Business Licensing Officials Association ("BLOA") shall each serve *ex officio* as members of the Appeals Board, with terms of office coterminous with their terms as officers of the Association or BLOA, as appropriate. The President of the Association, or in his or her absence the Executive Director of the Association, shall serve as chair at meetings of the Appeals Board.
- (b) With respect to the calculation, assessment, and collection of Impositions, the following appeals process, as required by Section 6-1-410, shall apply.
- (1) If a taxpayer fails or refuses to pay an Imposition by the date on which such Imposition is due, the LRS Business License Official may serve notice of assessment of the Imposition due on the taxpayer by mail or personal service. Within thirty days after the date of postmark or personal service, a taxpayer may request, in writing with reasons stated, an adjustment of the assessment. An informal conference between the LRS Business License Official and the taxpayer must be held within fifteen days of the receipt of the request, at which time the taxpayer may present any information or documents in support of the requested adjustment. Within five days after the conference, the LRS Business License Official shall issue a notice of final assessment and serve the taxpayer by mail or personal service with the notice and provide a form for any further appeal of the assessment by the taxpayer.
- (2) Within thirty days after the date of postmark or personal service, the taxpayer may appeal the notice of final assessment by filing a completed appeal form with the LRS Business License Official, by mail or personal service, and by paying to LRS

in protest at least eighty percent of the business license tax based on the final assessment. The appeal must be heard and determined by the Appeals Board. The Appeals Board shall provide the taxpayer with written notice of the hearing and with any rules of evidence or procedure prescribed by the Appeals Board. The hearing must be held within thirty days after receipt of the appeal form unless continued to another date by agreement of the parties. A hearing by the Appeals Board must be held at a regular or specially called meeting of the Appeals Board. At the appeals hearing, the taxpayer and LRS have the right to be represented by counsel, to present testimony and evidence, and to cross-examine witnesses. The hearing must be recorded and must be transcribed at the expense of the party so requesting. The Appeals Board shall decide the assessment by majority vote. The Appeals Board shall issue a written decision explaining the basis for the decision with findings of fact and conclusions and shall inform the taxpayer of the right to request a contested case hearing before the Administrative Law Court. The written decision must be filed with the LRS Business License Official and served on the taxpayer by mail or personal service. The decision is the final decision of LRS on the assessment.

- (3) Within thirty days after the date of postmark or personal service of LRS's written decision on the assessment, a taxpayer may appeal the decision to the Administrative Law Court in accordance with the rules of the Administrative Law Court.

Section 9. LRS May Be Separately Organized. Hereafter, the LRS Board of Directors may determine, for corporate governance, recordkeeping, and operational purposes, that LRS should be established as a separate entity, either under the South Carolina Nonprofit Corporation Act, currently codified at Title 33, Chapter 31 of the S.C. Code, or otherwise. If the LRS Board of Directors so determines, it may take all such actions as may be necessary to organize LRS as a separate entity without further approval by the Participants, provided that such organization shall not otherwise vary or modify the terms of this Agreement except to the extent necessary to reflect the new organizational structure of LRS.

Section 10. Participation in a Revenue Service Program. A Participant may elect to participate in a Revenue Service Program by signing and delivering a separate supplement to this Agreement with respect to such Revenue Service Program (each, a "Participant Program Supplement"). The Participant Program Supplements shall be substantially identical within each Revenue Service Program. The form of the Participant Program Supplement is attached hereto as Appendix A.

Section 11. Collection of Impositions; Distributions; Payment for Services; Prohibition on Lobbying Activity.

- (a) LRS shall collect, subject to the Participant Program Supplements, all Impositions subject to this Agreement.

- (b) The Participants will compensate LRS for its services. Initially, such compensation shall be in the amount of four percent of Gross Proceeds collected for the benefit of each Participant within each Revenue Service Program, subject to any volume discount approved from time to time by the LRS Board of Directors, together with any interest earned on funds held on deposit prior to disbursement. The Participants acknowledge that this amount represents operating expenses payable to LRS for services rendered. For accounting and recordkeeping purposes, LRS will apply this rate to each Participant separately within each Revenue Service Program. Hereafter, and notwithstanding Section 13 below, the LRS Board of Directors by majority vote may amend the compensation method by giving notice to all participating Participants at least ninety days prior to the effective date of such amendment. Such amendment shall become effective after the ninety-day notice period with respect to each Participant without further action by such Participant, provided that such Participant may withdraw from participation at any time within ninety days after notice of the amendment is provided.
- (c) LRS will regularly, and not less than once in each calendar quarter, distribute the Net Proceeds to Participants.
- (d) No funds or personnel of LRS may be used or employed to influence any election; support or oppose any partisan organization; support or oppose the enactment, repeal, or modification of any federal or state legislation; or seek to influence any federal or state local government officials in the discharge of their official functions.

Section 12. Fiscal Year. LRS shall operate on a fiscal year from 12:01 a.m. January 1 of each year to 12:00 midnight December 31 of the succeeding year (the "LRS Year"). Application for participation, when approved in writing by LRS shall constitute a continuing contract for each succeeding LRS Year unless cancelled by LRS.

Section 13. Amendment. This Agreement may be amended by an agreement executed by those Participants constituting a majority of the Participants in LRS during the current LRS Year. In lieu of this amendment procedure, the Participants hereby appoint a 4/5 majority (i.e., at least four Directors) of the LRS Board of Directors agents to make any amendments to this Agreement that would not fundamentally alter the contemplated arrangement. Written notice of any amendment proposed for adoption by the LRS Board of Directors shall be mailed to each Participant not less than 30 days in advance. Written notice of amendments finally adopted by the LRS Board of Directors shall be mailed to each Participant not more than 30 days after adoption.

Section 14. Terms Applicable on Admission. Any entity that formally applies to participate in LRS and is accepted by LRS shall thereupon become a party to this Agreement and be bound by all of the terms and conditions hereof. A Participant may withdraw from participation by delivery of written notice of withdrawal at least 90 days prior to the end of an LRS Year, to be effective as of the end of such LRS Year.

Section 15. Term; Dissolution. LRS has been established with the bona fide intention that it shall be continued in operation indefinitely and that the contributions to LRS shall continue for an indefinite period. However, the LRS Board of Directors reserves the right at any time to terminate LRS by a written instrument to that effect executed by at least four-fifths (4/5) of the members of the LRS Board of Directors. Such written termination notice shall be delivered to each Participant no less than 120 days prior to the effective date of termination. In the event of such termination, Participant contributions shall cease as of the date of termination and the assets then remaining in the fund shall continue to be used and applied, to the extent available, for the (a) payment of claims arising prior to such termination and (b) payment of reasonable and necessary expenses incurred in such termination. Any monies or other assets thereafter remaining in LRS shall be distributed pro rata to the Participants in LRS as of the day of termination. In no event shall any such assets be returned or distributed to any individual. Upon such termination, the LRS Board of Directors shall continue to serve for such period of time and to the extent necessary to effectuate termination of LRS.

[signatures appear on following page]

IN WITNESS WHEREOF, the Participants listed below acknowledge their participation in LRS and acceptance of obligations thereunder, by the due execution hereof, following appropriate governmental body approval, by its mayor or other duly authorized official. Further, LRS has caused these presents to be signed by its President and attested by its Vice President.

MUNICIPAL ASSOCIATION OF SOUTH CAROLINA

B. Todd Glover, Executive Director

**LOCAL REVENUE SERVICES, A DIVISION OF THE
MUNICIPAL ASSOCIATION OF SOUTH CAROLINA**

Mayor Rick Osbon, President of LRS

ATTEST:

Mayor Barbara Blain-Bellamy, Vice President of LRS

PARTICIPANT SIGNATURE PAGE

CITY OF NORTH AUGUSTA, SOUTH CAROLINA

James S. Clifford, City Administrator

ATTEST:

Name: Jamie Paul, City Clerk of North Augusta

APPENDIX A: FORM OF PARTICIPANT PROGRAM SUPPLEMENT

WHEREAS, the City of North Augusta (the "Municipality") has applied for and been approved to participate in South Carolina Local Revenue Services ("LRS");

WHEREAS, the Municipality has executed a counterpart of the Local Revenue Services Agreement (the "Agreement") by and among itself and all other participants in LRS;

WHEREAS, capitalized terms used and not otherwise defined herein have the meaning given to such terms in the Agreement;

WHEREAS, pursuant to the Agreement, LRS has established Revenue Service Programs for Statewide Business Licenses and other Impositions; and

WHEREAS, the Municipality now desires to agree to participate in one or more Revenue Service Programs;

NOW, THEREFORE, the Municipality hereby agrees with LRS as follows:

Section 1. Participation in Revenue Service Programs. The Municipality hereby elects and agrees to participate in the following Revenue Service Programs: ITP, BTP, and TTP.

Section 2. Term. This Participant Program Supplement is effective until December 31, 2023, and shall continue from year-to-year thereafter until terminated by either party upon notice delivered in writing given at least 90 days prior to the next upcoming December 31.

Section 3. Payment for Services. The Municipality agrees that it will compensate LRS for its services as set forth in the Agreement. Initially, such compensation shall be in the amount of four percent of Gross Proceeds collected for the benefit of the Municipality within each Revenue Service Program, subject to any volume discount approved from time to time by the LRS Board of Directors, together with any interest earned on funds held on deposit prior to disbursement. The Municipality acknowledges that this amount represents operating expenses payable to LRS for services rendered. For accounting and recordkeeping purposes, LRS will apply this rate to the Municipality separately within each Revenue Service Program.

Section 4. Expenses; Fund Accounting. (a) The rate for services established herein shall be inclusive of all administrative expenses of LRS, except legal expenses incurred in connection with the services rendered. Legal expenses incurred by LRS are not included in the base rate and shall be prorated to all Participants in direct relationship to the disbursements of the Revenue Service Program to which the legal expenses relate.

(b) LRS will deposit all funds received in an appropriate account for which accurate records will be maintained. Business license taxes collected for the Municipality, less the service charge herein agreed to, will be disbursed to the Municipality on or before March 1 of each calendar year and thereafter as remaining collections permit.

Section 5. Special Provisions for BTP. (a) Pursuant to Title 38, Chapter 45 of the South Carolina Code of Laws (the "Brokers Insurance Statute"), the Municipality designates the Municipal

Association of South Carolina as the municipal agent to act on behalf of the municipality for the purposes of the Brokers Insurance Statute.

(b) The Brokers Insurance Statute governs the receipt from the South Carolina Department of Insurance (“DOI”) and distribution to the Municipality of all municipal premium taxes from brokers for non-admitted surplus lines insurance. Upon receipt of the taxes from the DOI, LRS will deposit all funds received in an appropriate account for which accurate records will be maintained. Taxes will be disbursed to the Municipality, less the service charge herein agreed to, as collections permit.

ORDINANCE NO. 2023-10

ORDINANCE AUTHORIZING THE CITY TO ENTER INTO A LEASE
AGREEMENT WITH SABAL DESIGNS LIMITED COMPANY AND IRA fbo
WILLIAM LANCE JONES IRA, LLC, RELATED TO PROPERTY
CONSISTING OF APPROXIMATELY 0.62 ACRES AND KNOWN AS TAX
MAP AND PARCEL NO. 007-13-01-006

WHEREAS, the City was approached by representatives of Riverside, H.F., LLC in connection with a Commercial Development/Event Facility that they propose to build within the Hammonds Ferry Development; and,

WHEREAS, in order to provide adequate parking for the facility, the developers proposed to construct and maintain a parking lot on property belonging to the City with the understanding that the City and general public would be able to utilize such parking when not required for the developer’s facility; and,

WHEREAS, substantial negotiation and discussion related to the request has taken place with Mayor and City Council ultimately determining that such arrangement would be in the best interest of the City and that such parking facility is the appropriate development of the property in question.

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. The City authorizes the Parking Agreement/Lease of Real Estate as identified on “Exhibit A” attached hereto and incorporated by reference.
- II. That the City Administrator is authorized to execute the Agreement on behalf of the City.
- III. This Ordinance shall become effective immediately upon its adoption on second 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 MAY, 2023.

First Reading_____

Briton S. Williams, Mayor

Second Reading_____

ATTEST:

Jamie Paul, City Clerk

EXHIBIT A

STATE OF SOUTH CAROLINA)	AGREEMENT
COUNTY OF AIKEN)	RELATED TO PARKING

This Agreement is entered into this ____ day of _____, 2023, by and between the City of North Augusta, hereinafter referred to as “CITY” and Sabal Designs Limited Company and IRA Innovations, LLC fbo William Lance Jones IRA, LLC, hereinafter referred to as “DEVELOPER”.

WHEREAS, the City owns certain real estate located in an area generally referred to as Hammonds Ferry; AND,

WHEREAS, the property belonging to the City that is subject of this Agreement, consists of approximately 0.60 acres and is known as Parcel 2A, 2B and 2C, pursuant to the Plat recorded in the Aiken County RMC Office in Plat Book 54 at Page 461. Tax Map and Parcel Numbers for Aiken County, South Carolina, as Parcel: 007-13-01-006; AND,

WHEREAS, Developer owns, property adjacent to that of the City, as described above. Such property consisting of a Lot consisting of 62,563 square + or - known as Tax Map and Parcel Number 007-13-19-004; AND,

WHEREAS, the property belonging to the City has various restrictions as to the usage and development, etc. of same, such restrictions allowing for park type development with minimal disturbance to the surface of the property and would also allow for the development of a parking lot, again with minimal surface disturbance; AND,

WHEREAS, Developer is considering a commercial development adjacent to the identified properties and would have need for parking space in addition to that which would be able to be placed on the property belonging to Developer ; AND,

EXHIBIT A

WHEREAS, the City has a public park area known as Boech Park located in close proximity to the property and the City would benefit by being able to provide additional parking for Boech Park as well as other City functions in the surrounding area; AND,

WHEREAS, the parties have discussed the leasing of property by the City to Developer to allow for such property, along with property of Developer, to be developed into a parking lot; AND,

WHEREAS, specifically, the parties agree as follows:

1. The City will grant to Developer a lease for the identified City property for the parking usage as specifically provided hereafter. Such lease being subject to termination in the event that Developer fails to obtain a building permit and commence construction within three (3) years from the date of this Agreement. Developer would also be required to complete the construction of the required parking lot within four (4) years from the date of this Agreement.
2. Should Developer fail to obtain a building permit and commence construction within the three (3) year period or fail to complete the construction within four (4) years, this Agreement shall be null and void.
3. In the event that Developer complies with the requirements related to the construction of the parking lot, the City agrees to lease such property for a period of 30 years for the sum of \$1.00 per year. In the event that the Lease is formally commenced and the heretofore stated conditions met, the City at the conclusion of the thirty (30) year lease period would agree to renew for additional periods of one (1) year at a time upon the payment of rent of \$1.00 per year, provided that the facility to be built by Developer remains a publicly rented event space and Developer complies with all requirements as set forth hereafter related to maintenance of the parking area to include the maintaining of the lots surface, stripping, etc. as well as all other requirements of the Agreement.;
4. Developer will develop the property of the City as well as its identified property for parking;
5. The development of the property would comply with all City, State and Federal requirements to include specific requirements related to portions of the property involving Indian archeology;
6. The property would be developed in accordance with all requirements of the Hammonds Ferry Subdivision and any other restrictive covenants or recorded development requirements covering said property;
7. The development of the parking lot would be at the sole cost of Developer and would require the normal maintenance guarantees as would be required by the City for any such development;

EXHIBIT A

8. Developer will be developing a facility for public commercial use and during the times that said facility is being used for events, Developer will have sole and exclusive use of the parking lot;
9. During the time of exclusive use of the parking lot by Developer, Developer will be responsible for staffing and any control or regulation of the lot needed;
10. At all times that the lot is not required for a specific function at Developer 's facility, the entire parking lot would be available for use by the general public;
11. In the event that the City is conducting an event at Boech Park, for which the City would desire to restrict access to the lot only to persons involved with said event, the City would be responsible for staffing the parking lot and regulating the use thereof;
12. The City would have the right to specifically designate five (5) days during each calendar year that the City would have the guaranteed right to the exclusive use of the lot. Such dates could not be during what is generally referred to as "Masters Week". Such time period would be identified as commencing the Thursday, one week before the first date of the Masters Golf Tournament and ending on Tuesday following the completion of the Tournament. The parties recognize that event space may be reserved and rented up to a year in advance. The parties agree that the City can reserve any or all of its five (5) days of exclusive use (subject to the Masters Week exception) with a one (1) year notice. Requests by the City to reserve a date with less than a year's notice will be honored by Developer if the facility has not been previously rented for the dates requested;
13. During times when smaller events are taking place at Developer 's facility, which would require a portion of the parking lot, but not all, the excess parking would be available to the general public;
14. General maintenance, referring to the maintaining of the parking lot surface, landscaping, striping, etc. shall be the responsibility of Developer;
15. General cleaning, removal of debris, etc. from the lot would be the responsibility of Developer, when the lot has been used for an event at Developer 's facility;
16. The City would be responsible for general cleaning, removal of debris, etc. from the parking lot when it has been used for a specific City event at Boech Park, or otherwise exclusively used by the City;
17. The parties agree that in the event that Developer sells its property subject to this Agreement, the City will honor its terms with any subsequent purchaser provided the terms of this Agreement have been disclosed to and accepted by such purchaser in writing and further upon condition that the property is continued to be used as a publicly rented event space.

EXHIBIT A

Developer and the City agree to the following rules related to the utilization of the parking lot:

1. No overnight parking shall be allowed, except when approved by Developer for parties using the facility overnight.
2. Developer and the City would have the right to close the parking lot and restrict access thereto to the general public commencing four (4) hours before an event begins for which the parking lot is being used.

This Agreement is subject to approval by the Mayor and City Council with an appropriate lease form agreement.

 WITNESS 1 SABAL DESIGNS LIMITED COMPANY

 WITNESS 2 BY: NICHOLAS A. NEWSOME
 AS ITS: _____

 WITNESS 1 IRA Innovations, LLC fbo William Lance Jones IRA
 BY: WILLIAM LANCE JONES
 ITS: _____

 Witness 2

 WITNESS 1 City of North Augusta

 WITNESS 2 BY: JAMES S. CLIFFORD
 CITY ADMINISTRATOR



Municipal Election Commission

P. O. Box 6400
North Augusta, South Carolina 29861

April 27, 2023

The Honorable Briton S. Williams, Mayor
City of North Augusta
P.O. Box 6400
North Augusta, South Carolina 29861

Dear Mayor Williams and City Council,

We, the Municipal Election Commission of the City of North Augusta, hereby certify the following official results for the General Election conducted April 25, 2023:

Councilmember:

Eric Presnell – Elected with 1,028 votes*
Kevin Toole – Elected with 1,152 votes*
David Buck – Elected with 1,020 votes*
Richard Adams – Not Elected with 566 votes
Richard Fletcher – Write-In – Not Elected with 647 votes

Sincerely,

A handwritten signature in blue ink, appearing to read "Ben Watson", written over a horizontal line.

Ben Watson, Chairperson

A handwritten signature in blue ink, appearing to read "Alpha Dunbar", written over a horizontal line.

Alpha Dunbar

A handwritten signature in blue ink, appearing to read "Carleton Vaughn", written over a horizontal line.

Carleton Vaughn

*Winners noted with an asterisk