### Firearm Safety Courses Begin in January

Classes in firearm safety will be offered by the North Augusta Department of Public Safety beginning in January. These classes will be held at Public Safety Station 2 located on Five Notch Road at the intersection of Frontage Road. This is a one-day class and the fee is \$10 for City residents and \$15 for non-residents. Classes will be from 6:30 p.m. until 9:30 p.m. on the following dates:

January 10 January 24
February 7 February 21
March 7 March 21
April 4 April 18

Class sizes are limited, and preregistration is required. The class fee must be paid at the North Augusta Parks and Recreation Department at 403 East Buena Vista Avenue prior to the day of the class.

# Senior Citizens Meet Each Wednesday at Community Center

Senior Citizens are invited to a time of fun and fellowship at the North Augusta Community Center each Wednesday afternoon between the hours of 1:00 p.m. and 4:00 p.m. During this time seniors are treated to games, arts and crafts, and refreshments.

The second Wednesday of each month features a covered dish luncheon beginning at 12 noon. A guest speaker or other program activity follows the luncheon. In addition, some lucky person attending may win the monthly door prize.

Come join in this time of fun and fellowship for all!

Have a Safe
Holiday -Drive Carefully

City of North Augusta, South Carolina

#### Late Registration For Youth Basketball Accepted Through December

Late registration for the 1990 Youth Basketball leagues is being accepted through the end of December at the Parks and Recreation Department on East Buena Vista Avenue between the hours of 8:30 a.m. and 5:00 p.m., Monday through Friday. The registration fee is \$20.00 for City residents and \$30.00 for non-residents. The registration fee includes a team picture and jersey. Insurance is also available for an additional charge.

The season will begin on Saturday, January 6th, and run through the end of February. The season concludes with the annual Roundball Tournament involving all youth teams. The following leagues are offered for boys and girls, ages 8 - 18.

Girls
8,9 & 10
11, 12 & 13
14 - 18

Further information is available by calling the Parks and Recreation Department at 278-2358.

#### Ballroom/Shag

### Dance Classes Offered by Recreation Department

A new class in ballroom dance will be offered at the North Augusta Parks and Recreation Department beginning January 19, 1990. This eight-week class will be held on Friday evenings from 7:00 p.m. until 8:00 p.m. Dances taught will include the following:

Nightclub style (slowdance) Swing (jitterbug) Cha Cha Cha (Latin)

Bill Heaton, certified by the National Dance Teachers of America Assocation, is the instructor.

Shag classes are being held on Monday nights at the North Augusta Community Center. Class fee is \$20.00 per person for the four-week class.

Rodney Williams is the instructor. The shag schedule is as follows:

January 15 - February 5 7 - 8 p.m. Beginner I

8 - 9 p.m. Beginner II February 12 - March 5 7 - 8 p.m. Beginner I

8 - 9 p.m. Intermediate
March 12 - April 2

7 - 8 p.m. Beginner I 8 - 9 p.m. Advance

April 9 - April 30 7 - 8 p.m. Beginner I 8 - 9 p.m. Beginner II

For more information on these classes, contact the Parks and Recreation Department at 278-2358.

#### Classes Available for All Ages

In addition to the above activities, a variety of classes for every member of the family will be offered by the North Augusta Department of Parks and Recreation in 1990. Classes in clogging, smocking, tennis, guitar, gymnastics, jazzercise, karate, oil painting and porcelain dolls are just a few of the programs offered by the department. All classes require pre-registration. Contact the department at 278-2358 for further information on dates and fees for the class of your choice.

Page Five

#### Sewer Service Charges

#### CITY DIRECTORY Winter Base Period Has Begun

The City of North Augusta uses a system for calculating sewer service charges known as the "Winter Base Sewer Rate System". This system uses three months of water usage to calculate sewer charges for the remaining nine months of the year. While these three months may vary depending on when your water meter is read, they are generally the three individual months as reflected in the water meter readings of: (1) December 10 through January 9; (2) January 10 through February 9; and (3) February 10 through March 9.

The Winter Base System works as follows. The customer is billed a sewer service charge based on actual consumption during each of the three winter base months. The consumption for these months is then averaged. The sewer rate is applied to this average, and the customer's sewer service charge then remains the same for each of the next nine months until the winter base cycle starts again. Customers new to the system with no winter base history are charged an amount equal to the average of all customers.

#### Sanitation Rates Adopted By City Council

As is the adopted policy of the City of North Augusta, the operation of the Sanitation Department is self-sufficient. Total costs for providing sanitation services (including residential and commercial garbage collection, trash collection, animal control and street sweeping) are funded through user charges known as sanitation fees. The rates for 1990 are as follows:

#### Residential Service:

Inside City limits, per month - \$ 7.60 Outside City limits, per month - 11.40

Commercial Service (using residential-style containers):

1-3 containers 4-6 containers per pickup per pickup
Inside City limits, per month \$ 7.60 \$ 15.20
Outside City limits, per month 11.40 22.80

#### Commercial Service (front-end loading bulk containers):

ontainer Size	Base Fee		Inside City		Outside City	
4 cu. yd.	\$ 22.50	+	\$1.02/cu. yd.	or	\$1.53/cu. yd.	
6 cu. yd.	27.80	+	\$1.02/cu. yd.	or	\$1.53/cu. yd.	
8 cu.yd.	30.20	+	\$1.02/cu. yd.	or	\$1.53/cu. yd.	

400 East Buena Vista Avenue, P.O. Box 6400, North Augusta, S.C. 29841 A Publication of the City of North Augusta, S.C.

CLIP AND SAVE

..... 279-2123

279-8262

279-8262

279-0330

279-0330

279-0333

279-0333

279-9453

Fire Emergency.....

Police Emergency....

Public Safety Department

Clerk of Court.....

Public Safety Director.. 279-3636

Business License...... 279-0330

Planning & Zoning...... 278-0817

Code Enforcement..... 278-0817

Animal Control...... 279-9453

Engineering...... 279-9453

Streets and Drains..... 279-9453

for Emergency Services

Police

Fire

**EMS** 

ity of North Augusta, South Carolina

Parks and Recreation...... 278-2358

Community Center...... 278-2358

Planning/Community Development

Administration...

Finance Department

Waterworks...

City Administrator.....

Public Works/Utilities

Sanitation....

Remember to Dial

911

Records...

Taxes...

BULK RATE
U.S. POSTAGE
PAID
PERMIT NO. 26
NORTH AUGUSTA, S.C.



#### North August

## FORWARD

#### "COMMITMENT TO EXCELLENCE"

Vol. IV, No. 4 A Publication for

A Publication for the Citizens of North Augusta

December, 1989

#### City Council Adopts 1990 Consolidated Municipal Budget

At its regular meeting of December 4, 1989, the North Augusta City Council gave final approval to the 1990 Consolidated Municipal Budget.

The chart to the right depicts the consolidated budget by fund and expenditure or expense purpose.

#### 1990 City Taxes Set

The tax rate for North Augusta city properties for 1990 (tax year 1989) has been set at 81.33 mills.

Previous tax rate -- 98.00 mills

Tax rate after
reassessment -- 76.33 mills
plus tax increase
New tax rate 81.33 mills

Personnnel Operations/ Maintenance TOTAL Service General Fund \$3,314,782 \$1,537,494 \$5.013.873 Firemen's Fund 15,600 Improvement 27,200 225,000 Fund Water/Sewer 720,510 1,083,004 135,260 1,272,256 3,211,030 \$2,663,298 \$ 521,857 \$4,035,292 \$1,272,256 \$8,492,703 47.5% 31.4% 6.1% 15.0% 100%

#### Six New Public Safety Positions Funded in FY 90 Budget

The entire tax increase for the 1990 budget year will be used to fund six new Public Safety Officers for North Augusta.

--Four officers will perform routine public safety duties and will be assigned to patrol shifts giving each shift one additional officer, allowing for increased patrol coverage of the city.

--One new full-time drug investigation officer.

#### Drainage Improvements Authorized

With the adoption of the 1990 budget, City Council authorized storm drainage system improvements on Waccamaw Drive, West Buena Vista Avenue, and Bunting Drive.

These projects are listed as priority items in the City's Master Storm Drainage Plan and are funded through the City's Street Improvement Fund. All revenue in this fund comes from Aiken County in the form of Dual Tax and Gas Tax agreements negotiated with the City.

--One D.A.R.E. (Drug Abuse responsions and properties of the control of the contr

responsible for educating North Augusta school children on the hazards of taking drugs.

### In This Edition:

## How Reassessment Affects You

Aiken County's reassessment of all real property has raised many questions as to its affect on individual taxpayers. This newsletter contains information prepared by the City's Finance Department as to the affect of reassessment on individual properties. See pages three and four for additional information.

#### **Holiday Sanitation Schedules**

The Sanitation Department will be closed Monday, December 25 and Tuesday, December 26, in observance of the Christmas holiday. Garbage collection for these days will be cancelled. Yard trash normally collected on these days will be collected on Wednesday, December 27, along with Wednesday's regularly scheduled pickups. All other garbage and trash pickups for the week remain unchanged.

The Sanitation Department will also be closed on Monday, January 1. Garbage normally collected on this day will be collected on Tuesday, January 2. Garbage normally collected on Tuesday will be collected on Wednesday, January 3. Yard trash normally collected Monday will be collected on Tuesday along with Tuesday's regularly scheduled pickups. All other garbage and trash pickups for the week remain unchanged.

City of North Augusta, South Carolina Page On

#### 1990 Water Rates Approved

Along with the adoption of the 1990 budget, the 1990 water rates have been approved by City Council. They are as follows:

		Inside	Outside
Base	- Minimum usage of 3,000 gallons	\$7.10	\$10.70
Volume	- Cost per 1,000 gallons over 3,000 gallons		
	Next 10,000 gallons	1.00	2.00
	Next 27,000 gallons	.95	1.90
	Next 160,000 gallons	.75	1.80
	All additional use	.65	1.60
Thomas w	stop reflect on increase of Od OO		

These rates reflect an increase of \$1.00 per month on the base charge plus  $9\phi/1,000$  gallons on the volume charge for customers inside the Ctiy, and \$1.50 per month on the base charge plus  $23\phi/1,000$  gallons charged to customers outside the City.

These water rate adjustments are the first since January 1, 1984.

There are no changes in the 1990 sewer rates.

#### A Comparison of Single-family Residential Property Taxes in the C.S.R.A.

	C	ITY	COUNTY			
Fair Market Value	City of North Augusta	City of Aiken	City of Augusta	Aiken County	Richmond County	Columbia County
\$ 50,000	\$162.66	\$ 204.00	\$ 180.65	\$ 341.40	\$ 396.00	\$ 406.54
60,000	195.19	244.80	226.81	409.68	501.60	495.98
70,000	227.72	285.60	272.97	477.96	607.20	585.42
80,000	260.26	326.40	319.13	546.24	712.80	674.86
90,000	292.79	367.20	365.29	614.52	818.40	764.30
100,000	325.32	408.00	411.45	682.80	924.00	853.74
110,000	357.85	448.80	457.61	751.08	1,029.60	943.18
120,000	390.38	489.60	503.77	819.36	1,135.30	1,032,62
130,000	422.92	530.40	549.93	887.64	1,240.80	1,122.06
140,000	455.45	571.20	596.09	955.92	1,346.40	1,211,50
150,000	487.98	612.00	642.25	1,024.20	1,452.00	1,300.99

## Business License Applications Due In February

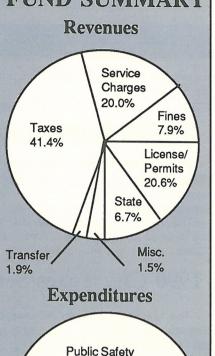
North Augusta Business License applications for calendar year 1990 will be mailed out the last week of December, 1989. When the application is received, it should be carefully examined to confirm the information presently on file with the City. Changes or additions should be noted on the application. Once properly completed, the application should be signed and returned to the Finance Department with the business license fee. All applications are due by February 1, 1990. A delinquent penalty, starting at

City of North Augusta, South Carolina

ten percent and increasing by five percent per month thereafter, will be added to any license application received after this date. Within ten days of receiving a properly completed business license application and correct fee, the Finance Department will mail the license to the business.

If you have any questions concerning the business license application process, please contact the Finance Department at 279-0330.

#### 1990 GENERAL FUND SUMMARY



## ADMINISTRATION

Public

25.4%

Services

General

Gov't.

18.2%

City of North Augusta Incorporated 1906

Mayor-Council form of government, with City Administrator.

Mayor: Thomas W. Greene

Recreation

Council: Edward O. Ergle William L. Gray James L. Harris Lark W. Jones Earl Sasser

John L. Steele
City Council meetings are held every
first and third Monday at 7:00 P.M. in
the Council Chambers on the second
floor of the Municipal Building at 400
East Buena Vista Avenue. CITIZENS
ARE ENCOURAGED TO ATTEND.

Page Tw

Reassessment Has Varying Impacts on Property Owners

Act Number 208 of the South Carolina Acts of 1975 requires that when county-wide property tax values fall below 80 percent of the fair market value, a county-wide reassessment of all properties must be performed by the county assessor. Such is the case in Aiken County for the 1989 tax year.

It is extremely diffficult to determine the precise effect a reassessment may have on any given taxpaver. Several things are happening at the same time. First, county tax assessors are analyzing each and every piece of real property to determine its current fair market value. Second, all governmental entities are rolling back their tax millage rates to avoid receiving additional tax revenue directly from the reassessment. Third, some governmental entities have need to raise the millage after the roll back for expanded or additional services. Fourth, the reduced millage is being applied to motor vehicles and boats which are not subject to reassessment, and are actually going down in value from the preceding year.

The bottom-line effect on any given taxpayer may be a reduction in tax burden, an increase in tax burden, or a break-even situation. Regardless, in almost all cases the result is confusing. One of the main reasons for this confusion is that all of the information is not received by the taxpayer at the same time. The County and School Board bill real property taxes in the fall of each year, and the City of North Augusta bills real property taxes early the following year. Taxes on personal property (autos)

are billed throughout the year depending on which month auto tags expire.

#### Reduced Millage Rates Result in Lower Vehicle Property Taxes

While the value of personal property (autos and boats) is not affected by reassessment, the decrease in the mill rate from 98 mills to 81.33 mills will bring about a reduction in the personal taxes of at least 17 percent from the prior year. This reduction will increase further by 7 to 15 percent based on the normal annual depreciation of the personal property. In every case, a taxpayer will realize a significant reduction in personal property taxes. This reduction should be subtracted from any increase in real property taxes on the home when determining the overall tax burden on the taxpayer.

## Tax Notices to be Mailed in January

Tax notices for the 1989 Tax Year for real property, merchants inventory, and personal property (boats) will be mailed by the City's Finance Department during the first week of January, 1990. These taxes are due by May 1, 1990.

#### Tax Notices to Be Mailed to Property Owners Rather Than Mortgatge Companies Due to Reassessment

The City of North Augusta, as a service to its taxpayers whose taxes are escrowed by their mortgage companies, has historically mailed the tax notices for real property directly to the mortgage company servicing the property.

In the year following reassessment, state law requires that tax notices for real property be mailed directly to the property owner. Since the tax notice will be mailed

directly to the property owner, the City will be providing a list to the mortgage companies in lieu of the tax notices. Even though the list provided to the mortgage companies will have the necessary information required for payment of taxes to the City, we suggest that you forward your tax notice to your mortgage company.

# Owners Can Calculate Affect of Reassessment on City Tax Bills

The charts on page four have been prepared to assist property owners in determining the effect of reassessment on their 1990 City tax bills. To use these charts, please follow the directions below:

Step 1 - Locate your latest
City tax receipt and your
reassessment notice from Aiken
County.

Step 2 - Using your new assessed value (Column B) shown on the Aiken County reassessment notice, locate your 1990 tax (Column D). Place this amount on Line 1.

Step 3 - Using the assessed value from Chart "1" (Column B) on your latest City tax receipt, locate your 1989 tax (Column C). Place this amount on Line 2.

Step 4 - Subtract Line 2 from Line 1. Place result on Line 3.

Step 5 - Find your most recent automobile tag tax receipt for each vehicle you own. Add up the assessed values. This will be the assessed value for 1989 taxes. Locate this amount in Column F from Chart 2.

Step 6 - Using the assessed value total, locate the 1989 tax in Column G. Place this amount on Line 4.

Step 7 - Reduce the assessed value total used in Step 6 above by 7%. Use this amount as the 1990 assessed value in Column F and locate the 1990 tax in Column H. Place this amount on Line 5.

Step 8 - Subtract Line 5 from Line 4. Place result in Line 6.

Step 9 - Subtract Line 6 from Line 3. This will be the approximate difference in your total City tax burden after reassessment.

If you would like additional information on your 1990 City tax bill, contact the Finance Department at 279-0330.

#### **Chart 1: Real Property**

#### Chart 2: Motor Vehicles

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN
Market	Assessed	1989 Tax	1990 Tax	Market	Assessed	1989 Tax	1990 Tax
Value	<u>Value</u>	(98 Mills)	(81.33 Mills)	<u>Value</u>	<u>Value</u>	(98 Mills)	(81.33 Mills)
\$ 40,000	\$ 1,600	\$ 156.80	\$ 130.13	\$ 4,000	\$ 420	\$ 41.16	\$ 34.16
50,000	2,000	196.00	162.66	5,000	525	51.45	42.70
60,000	2,400	235.20	195.19	6,000	630	61.74	51.24
70,000	2,800	274.40	227.72	7,000	735	72.03	59.78
80,000	3,200	313.60	260.26	8,000	840	82.32	68.32
90,000	3,600	352.80	292.79	9,000	945	92.61	78.86
100,000	4,000	392.00	325.32	10,000	1,050	102.90	85.40
110,000	4,400	431.20	357.85	11,000	1,155	113.19	93.94
120,000	4,800	470.40	390.38	12,000	1,260	123.48	102.48
130,000	5,200	509.60	422.92	13,000	1,365	137.77	111.02
140,000	5,600	548.80	455.45	14,000	1,470	144.06	119.56
150,000	6,000	588.00	487.98	15,000	1,575	154.35	128.09
160,000	6,400	627.20	520.51	16,000	1,680	164.64	136.63
170,000	6,800	666.40	553.04	17,000	1,785	174.93	145.19
180,000	7,200	705.60	585.58	18,000	1,890	185.22	153.71
190,000	7,600	744.80	618.11	19,000	1,995	195.51	162.25
200,000	8,000	784.00	650.64	20,000	2,100	205.80	170.79
210,000	8,400	823.20	683.17	21,000	2,205	216.09	179.33
220,000	8,800	862.40	715.70	22,000	2,310	226.38	187.87
230,000	9,200	901.60	748.24	23,000	2,415	236.67	196.41
240,000	9,600	940.80	780.77	24,000	2,520	246.96	204.95
250,000	10,000	980.00	813.30	25,000	2,625	257.25	213.49
260,000	10,400	1,019.20	845.83	26,000	2,730	267.54	222.03
270,000	10,800	1,058.40	878.36	27,000	2,835	277.83	230.57
280,000	11,200	1,097.60	910.89	28,000	2,940	288.12	239.11
290,000	11,600	1,136,80	943.43	29,000	3,045	298.41	247.65
300,000	12,000	1,176.00	975.96	30,000	3,150	308.70	256.19

By following the instructions on page 3, and using the charts above, a city property owner can calculate the impact of reassessment on his total 1990 city tax bill.

Line 1	1989 Tax on Real Property	\$
Line 2	1990 Tax on Real Property	\$
Line 3	Subtract Line 2 from Line 1	\$
Line 4	1989 Tax on Motor Vehicles	\$
Line 5	1990 Tax on Motor Vehicles	\$
Line 6	Subtract Line 5 from Line 4	\$
Line 7	Subract Line 6 from Line 3	\$

City of North Augusta, South Carolina Page Three City of North Augusta, South Carolina