

Mayor
ISAIAH SCIPIO
City Council
CAMERON RIVERS, Mayor Pro-Tem
JOHN MCMANUS
FLOYD ROGERS
RAY WILSON
ALLIE WINTER



Administrator
TIM O'BRIANT
City Clerk
DONNA F. OWEN

City of Pickens

www.cityofpickens.com

AGENDA

CITY COUNCIL SPECIAL-CALLED MEETING

MONDAY, June 16, 2025

6.00 P.M.

CITY HALL

**219 PENDLETON STREET
PICKENS, SOUTH CAROLINA**

1. WELCOME AND CALL TO ORDER:
2. INVOCATION AND PLEDGE OF ALLEGIANCE:
3. COMMENTS FROM MAYOR SCIPIO:
4. COMMENTS FROM CITIZENS:
5. FY2023 AUDIT FORENSIC REVIEW UPDATE: – FINANCE DIRECTOR MANDY K. HESS
6. CONSIDERATION OF FIRST READING APPROVAL OF AMENDMENT TO PICKENS CITY CODE SEC. 7-3. FIRE PROTECTION SERVICES FEE:
7. MOTION TO ENTER EXECUTIVE SESSION PURSUANT TO SOUTH CAROLINA CODE OF LAWS SECTION 30-4-70(A)(1) FOR THE PURPOSE OF DISCUSSING THE EMPLOYMENT, APPOINTMENT, COMPENSATION, PROMOTION, DEMOTION, DISCIPLINE, OR RELEASE OF AN EMPLOYEE— SPECIFICALLY, MATTERS RELATED TO THE CONTRACT RENEWAL AND EMPLOYMENT OF THE CITY ADMINISTRATOR.
8. RECONVENE INTO PUBLIC SESSION:
9. ACTION AS A RESULT OF EXECUTIVE SESSION:
10. COMMENTS FROM COUNCIL:
11. ADJOURNMENT:



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Administrator
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City Clerk
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June 11, 2025

TO: The Mayor and City Council
FROM: Tim O'Briant, City Administrator
RE: Summary of Proposed Amendments to the Fire Protection Services Fee Ordinance

The proposed amendments to Section 7-3 of the City of Pickens Code of Ordinances update the Fire Protection Services Fee structure to improve equity, ensure sufficient funding for fire protection, and simplify administration. The changes are summarized as follows:

1. Annual Fee Requirement

A fire protection services fee will be charged annually to each owner of real property within the City of Pickens for every taxable parcel, including tax-exempt properties subject to a fee-in-lieu of taxes.

2. Billing and Fund Allocation

- The fire fee will appear as a separate line item on property tax or fee-in-lieu tax bills.
- All collected fees will be placed in a designated fund within the City's General Fund and used exclusively for operational and capital needs of the Pickens Fire Department.

3. Fee Schedule and Calculation

The fee amounts are based on the property type and assessed value. Key components include:

- Minimum Fee: \$131.25 for all properties, regardless of value.
- Multi-Family Units: \$131.25 for the first 1–3 units; \$75 for each additional unit beyond 3.
- Value-Based Calculation:
 - Fee = Assessed Value × 3.25%
 - Assessment ratios vary: 4% or 6% depending on property classification.

- Example:

- \$200,000 residential parcel × 4% = \$8,000 assessed value → $\$8,000 \times 0.0325 = \260
- \$200,000 commercial parcel × 6% = \$12,000 assessed value → $\$12,000 \times 0.0325 = \390

4. Valuation of Vacant Land and Improved Property

- Vacant Land: Valued at \$1,000 per acre for fee calculation.
- Tax-Exempt Property: Valued at \$100 per square foot of interior first floor space. (The envelope).
 - Example: 3,000 sq. ft. × \$100 = \$300,000 × 6% = \$18,000 assessed value × 0.0325 = \$585

This updated ordinance ensures all properties contribute fairly to the essential service of fire protection, supporting readiness and responsiveness across the City and also serves to properly shift the burden from ad valorem taxpayers to a fee for service.

Please let me know if additional detail is needed in preparation for final consideration.

Proposed Fire Fee Modification						
Minimum Fire Fee	\$	131.25	Fire Fee Factor	3.25%		
			City Millage Rate	0.0863		
			Sales Tax Credit	0.003106		
4% Assessment (Legal Residence)						
Appraised Value	Assessed Value	Fire Fee	Current Flat Fire Fee with City Tax	New Fire Fee with City Tax	Change	
\$ 50,000	\$ 2,000	\$ 131.25	\$ 148.55	\$ 148.55	\$ -	
\$ 75,000	\$ 3,000	\$ 131.25	\$ 157.20	\$ 157.20	\$ -	
\$ 100,000	\$ 4,000	\$ 131.25	\$ 165.85	\$ 165.85	\$ -	
\$ 150,000	\$ 6,000	\$ 195.00	\$ 183.15	\$ 246.90	\$ 63.75	
\$ 200,000	\$ 8,000	\$ 260.00	\$ 200.45	\$ 329.20	\$ 128.75	
\$ 250,000	\$ 10,000	\$ 325.00	\$ 217.75	\$ 411.50	\$ 193.75	
\$ 300,000	\$ 12,000	\$ 390.00	\$ 235.05	\$ 493.80	\$ 258.75	
\$ 400,000	\$ 16,000	\$ 520.00	\$ 269.65	\$ 658.40	\$ 388.75	
\$ 500,000	\$ 20,000	\$ 650.00	\$ 304.25	\$ 823.00	\$ 518.75	

6% Assessment (Residential)						
Appraised Value	Assessed Value	Fire Fee	Current Flat Fire Fee with City Tax	New Fire Fee with City Tax	Change	
\$ 50,000	\$ 3,000	\$ 131.25	\$ 234.85	\$ 234.85	\$ -	
\$ 75,000	\$ 4,500	\$ 146.25	\$ 286.65	\$ 301.65	\$ 15.00	
\$ 100,000	\$ 6,000	\$ 195.00	\$ 338.45	\$ 402.20	\$ 63.75	
\$ 150,000	\$ 9,000	\$ 292.50	\$ 442.05	\$ 603.30	\$ 161.25	
\$ 200,000	\$ 12,000	\$ 390.00	\$ 545.65	\$ 804.40	\$ 258.75	
\$ 250,000	\$ 15,000	\$ 487.50	\$ 649.25	\$ 1,005.50	\$ 356.25	
\$ 300,000	\$ 18,000	\$ 585.00	\$ 752.85	\$ 1,206.60	\$ 453.75	
\$ 400,000	\$ 24,000	\$ 780.00	\$ 960.05	\$ 1,608.80	\$ 648.75	
\$ 500,000	\$ 30,000	\$ 975.00	\$ 1,167.25	\$ 2,011.00	\$ 843.75	

6% Assessment (Commercial)							
Square Footage	Current Fee	Appraised Value	Assessed Value	Fire Fee	Current Sqft Range Fire Fee with City Tax	New Fire Fee with City Tax	Change
0-3,000 sq ft	\$ 131.25	\$ 100,000.00	\$ 6,000	\$ 195.00	\$ 338.45	\$ 402.20	\$ 63.75
3,001-6,000 sq ft	\$ 244.65	\$ 150,000.00	\$ 9,000	\$ 292.50	\$ 555.45	\$ 603.30	\$ 47.85
6,001-10,000 sq ft	\$ 420.00	\$ 500,000.00	\$ 30,000	\$ 975.00	\$ 1,456.00	\$ 2,011.00	\$ 555.00
10,001-20,000 sq ft	\$ 564.50	\$ 1,137,000.00	\$ 68,220	\$ 2,217.15	\$ 2,920.36	\$ 4,573.01	\$ 1,652.65
20,001-30,000 sq ft	\$ 708.75	\$ 1,325,000.00	\$ 79,500	\$ 2,583.75	\$ 3,454.15	\$ 5,329.15	\$ 1,875.00
30,001 - 40,000 sq ft	\$ 853.15	\$ 4,082,000.00	\$ 244,920	\$ 7,959.90	\$ 9,311.05	\$ 16,417.80	\$ 7,106.75
40,001 - 50,000 sq ft	\$ 997.50	\$ 1,125,000.00	\$ 67,500	\$ 2,193.75	\$ 3,328.50	\$ 4,524.75	\$ 1,196.25
50,001 - 60,000 sq ft	\$ 1,142.00	\$ 2,000,000.00	\$ 120,000	\$ 3,900.00	\$ 5,286.00	\$ 8,044.00	\$ 2,758.00
60,001 - 70,000 sq ft	\$ 1,286.25	\$ 2,524,700.00	\$ 151,482	\$ 4,923.17	\$ 6,517.43	\$ 10,154.34	\$ 3,636.92
70,001 - 80,000 sq ft	\$ 1,430.65	\$ 3,500,000.00	\$ 210,000	\$ 6,825.00	\$ 8,682.65	\$ 14,077.00	\$ 5,394.35
80,001 - 90,000 sq ft	\$ 1,575.00	\$ 5,000,000.00	\$ 300,000	\$ 9,750.00	\$ 11,935.00	\$ 20,110.00	\$ 8,175.00
90,001 - 100,000 sq ft	\$ 1,719.50	\$ 6,389,000.00	\$ 383,340	\$ 12,458.55	\$ 14,957.51	\$ 25,696.56	\$ 10,739.05
100,001 - 110,000 sq ft	\$ 1,863.75	\$ 6,702,900.00	\$ 402,174	\$ 13,070.66	\$ 15,752.16	\$ 26,959.06	\$ 11,206.91
110,001 - 120,000 sq ft	\$ 2,008.15	\$ 7,000,000.00	\$ 420,000	\$ 13,650.00	\$ 16,512.15	\$ 28,154.00	\$ 11,641.85

Vacant Land (\$1,000/acre)				
Number of Acres	Appraised Value	Assessed Value	Fire Fee	
0.5	\$ 500	\$ 30	\$ 0.98	
1	\$ 1,000	\$ 60	\$ 1.95	
2	\$ 2,000	\$ 120	\$ 3.90	
5	\$ 5,000	\$ 300	\$ 9.75	
10	\$ 10,000	\$ 600	\$ 19.50	
25	\$ 25,000	\$ 1,500	\$ 48.75	
50	\$ 50,000	\$ 3,000	\$ 97.50	
100	\$ 100,000	\$ 6,000	\$ 195.00	

Tax-Exempt (\$100/Square Foot)				
Square Feet	Appraised Value	Assessed Value	Fire Fee	
1,000	\$ 100,000.00	\$ 6,000.00	\$ 195.00	
1,500	\$ 150,000.00	\$ 9,000.00	\$ 292.50	
2,000	\$ 200,000.00	\$ 12,000.00	\$ 390.00	
2,500	\$ 250,000.00	\$ 15,000.00	\$ 487.50	
3,000	\$ 300,000.00	\$ 18,000.00	\$ 585.00	
4,000	\$ 400,000.00	\$ 24,000.00	\$ 780.00	
5,000	\$ 500,000.00	\$ 30,000.00	\$ 975.00	
7,500	\$ 750,000.00	\$ 45,000.00	\$ 1,462.50	
10,000	\$ 1,000,000.00	\$ 60,000.00	\$ 1,950.00	
20,000	\$ 2,000,000.00	\$ 120,000.00	\$ 3,900.00	
30,000	\$ 3,000,000.00	\$ 180,000.00	\$ 5,850.00	
50,000	\$ 5,000,000.00	\$ 300,000.00	\$ 9,750.00	

Sec. 7-3. Fire protection services fee.

- (a) There shall be charged annually to each owner of ~~improved~~-real property for each tax parcel constituting ~~improved~~-real property a fire protection services fee as set forth in this section.
- (b) For purposes of this section, ~~improved-real property~~ means any parcel of real property designated as a separate tax parcel by Pickens County, South Carolina which is located in the City of Pickens, South Carolina ~~and upon which is constructed or located any dwelling, building, structure or other improvement affixed to the land, and~~ which is subject to ad valorem property taxes, or ~~tax-exempt property~~ which is subject to payment of fees-in-lieu of ad valorem property taxes pursuant to S.C. Code 1976, §§ 4-1-170, 4-12-10 et seq., 4-29-67, or 12-44-10 et seq., as amended.
- (c) The fire protection services fee shall appear as a separate line item on each ad valorem property tax bill (or, if applicable, the fee-in-lieu of ad valorem property tax bill) issued with respect to ~~improved~~-real property.
- (d) All fire fees collected shall be segregated in the City of Pickens General Fund and be used solely to fund the operational and capital needs of the Pickens Fire Department required to provide the highest level of fire protection.
- (ed) The amount of the fire protection services fee for each tax parcel shall be determined based on the classification of the ~~improved~~-real property for ad valorem property tax purposes as set forth in the table below:

Fire Protection Services Fee

~~Single family residence (whether owner occupied primary residence or otherwise (4% or 6% assessment ratio))~~ \$131.25

~~Mobile home (4% or 6% assessment ratio)~~ 131.25

• Regardless of assessed value, there shall be a minimum Fire Services Protection Fee of \$131.25.

• Multi-family residential apartment complexes shall be charged \$131.25 for 1-3 units and \$75 for each unit over three.

• Real Property assessed value (4% or 6% based on property classification) multiplied by 3.25%

EXAMPLE: Residential: \$200,000 parcel, owner occupied x 4% = \$8,000 assessed value. \$8,000 X .0325, Fire Fee equals: \$260.

• Commercial property: \$200,000 parcel x 6% = \$12,000 assessed value. \$12,000 X .0325, Fire Fee equals: \$390.

~~Multifamily residential apartment complex~~ 131.25 for 1-3 units
~~.....~~ 44.75 per each unit over 3

~~Saw mill~~ 150.00

Commercial/Industrial/Other

~~Non-Profits, Institutional and otherwise tax-exempt facilities (6%—10.5% Assessment Ratio)~~ Vacant

Land to be valued at \$1000 per acre with above formula applied to determine fee.

Tax-Exempt property value (non-profits, fraternal organizations, churches, etc) to be calculated based on \$100 per square foot of exterior first floor space, defined as the building envelope on the site. Additional levels floor space will not be included in the value calculation.

EXAMPLE: 3,000 square feet of exterior envelope x \$100/SF = \$300,000 X .06 assessment ratio = \$18,000 assessed value X .0325, Fire Fee equals: \$585

(Supp. No. 15)

~~0—3,000 square feet interior floor space\$131.25~~
~~3,001—6,000 square feet interior floor space244.65~~
~~6,001—10,000 square feet interior floor space420.00~~
~~10,001—20,000 square feet interior floor space564.50~~
~~20,001—30,000 square feet interior floor space708.75~~
~~30,001—40,000 square feet interior floor space852.15~~
~~40,001—50,000 square feet interior floor space997.50~~
~~50,001—60,000 square feet interior floor space1,142.00~~
~~60,001—70,000 square feet interior floor space1,286.25~~
~~70,001—80,000 square feet interior floor space1,430.65~~
~~80,001—90,000 square feet interior floor space1,575.00~~
~~90,001—100,000 square feet interior floor space1,719.00~~
~~100,001—110,000 square feet interior floor space1,863.75~~
~~110,001—120,000 square feet interior floor space2,008.15~~
~~120,001—130,000 square feet interior floor space2,152.50~~
~~130,001—140,000 square feet interior floor space2,296.95~~
~~140,001—150,000 square feet interior floor space2,441.25~~
~~150,001—160,000 square feet interior floor space2,585.65~~
~~160,001—170,000 square feet interior floor space2,730.00~~
~~170,001—180,000 square feet interior floor space2,874.50~~
~~180,001—190,000 square feet interior floor space3,018.75~~
~~190,001—200,000 square feet interior floor space3,163.15~~
~~200,001 or greater square feet interior floor space3,307.50~~

(Ord. No. 2013-04, Exh. A, 4-15-13; Ord. No. 2024-07, § 3, 6-10-24)

ORDINANCE NUMBER 2025-05

**AN ORDINANCE TO AMEND ARTICLE I (IN GENERAL) OF
CHAPTER 7 (FIRE PREVENTION AND PROTECTION) OF THE CITY
OF PICKENS CODE OF ORDINANCES**

WHEREAS, City Council reviews its ordinances from time to time to make any necessary amendments and/or improvements; and,

WHEREAS, fire protection fees are vital to the financial support for emergency protection services provided by the City; and,

WHEREAS, under the City’s current ordinance, tax-exempt property owners are also exempt from fire protection fees despite the City providing tax-exempt properties with the same level of emergency service received by property owners subject to ad valorem taxes; and,

WHEREAS, South Carolina Code Ann. §12-37-235 (2014) allows municipalities to impose a fee for fire protection on owners of real property exempt from property tax as long as such fees are based on the protection and services provided and which are maintained in whole or in part by funds from ad valorem taxes; and,

WHEREAS, the South Carolina Attorney General opines that the intended purpose of Section 12-37-235 was “to allow counties and municipalities to charge owners of exempt real property reasonable fees for fire protection.” Op. Att’y Gen., 1982 WL 155037 (S.C.A.G. Nov. 9, 1982); 2023 WL 6853062 (S.C.A.G. Oct. 9, 2023); and,

WHEREAS, the amendments contained herein provide equitable and uniform treatment of all owners of tax-exempt property, and furthermore, the fees established herein are reasonable based on the protection and services provided; and,

WHEREAS, in addition to the foregoing, the amendments contained herein are designed to simplify the administration of fire protection fees to property owners in the City; and,

WHEREAS, the Mayor and Council have determined that this ordinance is in the best interests of the citizens and residents of the City of Pickens.

NOW, THEREFORE, be it ordained by the Mayor and Council of the City of Pickens, South Carolina, that Article I (In General) of Chapter 7 (Fire Prevention and Protection) shall be amended as follows:

Section 1.

Sec. 7-3. Fire protection services fee.

- (a) There shall be charged annually to each owner of real property for each tax parcel constituting real property a fire protection services fee as set forth in this section.
- (b) For purposes of this section, *real property* means any parcel of real property designated as a separate tax parcel by Pickens County, South Carolina which is located in the City of Pickens, South Carolina which is subject to ad valorem property taxes, tax-exempt property, or which is subject to payment of fees-in-lieu of ad valorem property taxes pursuant to S.C. Code 1976, §§ 4-1-170, 4-12-10 et seq., 4-29-67, or 12-44-10 et seq., as amended.
- (c) The fire protection services fee shall appear as a separate line item on each ad valorem property tax bill (or, if applicable, the fee-in-lieu of ad valorem property tax bill) issued with respect to real property.
- (d) All fire fees collected shall be segregated in the City of Pickens General Fund and be used solely to fund the operational and capital needs of the Pickens Fire Department required to provide the highest level of fire protection.
- (e) The amount of the fire protection services fee for each tax parcel shall be determined based on the classification of the real property for ad valorem property tax purposes as set forth in the table below:

Fire Protection Services Fee

- Regardless of assessed value, there shall be a minimum Fire Services Protection Fee of \$131.25.
- Multi-family residential apartment complexes shall be charged \$131.25 for 1-3 units and \$75 for each unit over three.
- Real Property assessed value (4%, 6%, 10.5% based on property classification) multiplied by 3.25%
EXAMPLE: Residential: \$200,000 parcel, owner occupied x 4% = \$8,000 assessed value. \$8,000 X .0325, Fire Fee equals: \$260_
- Commercial property: \$200,000 parcel x 6% = \$12,000 assessed value. \$8,000 X .0325, Fire Fee equals: \$390_

Non-Profits, Institutional and otherwise tax-exempt facilities (6%Assessment Ratio)

Vacant Land to be valued at \$1000 per acre with above formula applied to determine fee.

Tax-Exempt property value (non-profits, fraternal organizations, churches, etc) to be calculated based on \$100 per square foot of exterior first floor space, defined as the building envelope on the site. Additional levels floor space will not be included in the value calculation.

EXAMPLE: 3,000 square feet of interior floor space x \$100/SF = \$300,000 X .06 assessment ratio = \$18,000 assessed value X .0325, Fire Fee equals: \$585

Section 2: **Severability:** Severability is intended throughout and within the provisions of this Ordinance. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is held to be invalid or unconstitutional by a court of competent jurisdiction, then that decision shall not affect the validity of the remaining portions of this Ordinance.

Section 3: This Ordinance shall be effective after second and final reading.

CITY OF PICKENS, SOUTH CAROLINA

Isaiah Scipio, Mayor

ATTEST:

Donna Owen, Municipal Clerk

First Reading: _____, 2025

Second and
Final Reading: _____, 2025

Approved as to Form:

Daniel Hughes, City Attorney