

AN ORDINANCE

AN ORDINANCE TO RAISE REVENUE AND ADOPT A BUDGET FOR THE CITY OF PICKENS, SOUTH CAROLINA, FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027

WHEREAS, Subsection 3 of Section 5-7-260 of the Code of Laws of South Carolina 1976, as amended, requires that a municipal council shall act by ordinance to levy taxes and adopt a budget pursuant to public notice.

NOW, THEREFORE, BE IT ORDAINED AND ORDERED by the Mayor and City Council of the City of Pickens, South Carolina, in Council duly assembled, that the following provisions are hereby adopted and enacted:

SECTION 1. A tax to cover the period from July 1, 2026 to June 30, 2027, both inclusive and in the manner hereinafter mentioned, is and shall be levied, collected and paid into the treasury of the City of Pickens, South Carolina, for the use and service thereof; i.e., a tax of \$86.30 on every thousand dollars (\$1,000.00) in assessed value of real estate and personal property of every description owned and used in the City of Pickens, South Carolina, except as is exempt from taxation under the Constitution and laws of the State of South Carolina, is and shall be levied and paid into the City treasury for the credit to the City of Pickens, South Carolina, for the corporate purposes, permanent improvements, current expenses and the payment of interest and retirement of outstanding bonds and debts of the City of Pickens, South Carolina, making a total levy of eighty-six and three tenths (86.3) mills for tax purposes. Such tax is levied on such property as is assessed by the Pickens County Tax Assessor for County and State purposes.

SECTION 2. The total revenues and expenditures, by fund, for the fiscal year beginning July 1, 2026, and ending June 30, 2027, are as follows:

Fund	Revenues	Expenditures	Net
General Fund	\$5,453,554.10	\$5,167,109.25	\$286,444.85
Utility Fund	\$6,073,027.00	\$5,103,090.87	\$969,936.13
Hospitality Fund	\$750,000.00	\$748,012.18	\$1,987.82
Total City Budget	\$12,276,581.10	\$11,018,212.98	\$1,258,368.80

The prepared budget and the estimated revenue for the payment of the same is hereby adopted and made a part hereof as if fully incorporated herein, and, a copy of the Fiscal Year 2026-2027 Budget for the City of Pickens, South Carolina, including Capital Improvement Program expenditures drawn from fund surpluses, and available unrestricted reserves in the amount of \$2,990,885.00, is attached hereto as Exhibit A.

SECTION 3. SCHEDULE OF FIRE FEES. The Fire Fees as established, approved and adopted by City Council for fiscal year 2026-2027, are as follows:

(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. If required, tax-exempt properties not receiving an ad valorem tax bill from the Pickens County Treasurer's office will be billed directly by the City of Pickens Finance Department.

(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 4%

SECTION 4. SCHEDULE OF RECREATION FEES. The Recreation Fees as established, approved and adopted by City Council for fiscal year 2026-2027, are as follows:

Schedule of Recreation Facility Fees

Single Gym Fees

Hours	Cost	Clean Up Fee	Total
2	\$80.00	\$50.00	\$130.00
3	\$120.00	\$50.00	\$170.00
4	\$160.00	\$50.00	\$210.00

5	\$190.00	\$50.00	\$240.00
6	\$220.00	\$50.00	\$270.00
7	\$250.00	\$50.00	\$300.00
8	\$280.00	\$50.00	\$330.00

Notes: 2 Hour Minimum; Maximum Daily Fee is \$330.00

Double Gym Fees (2 Gyms Rented Simultaneously)

Hours	Cost	Clean Up Fee	Total
2	\$120.00	\$60.00	\$160.00
3	\$200.00	\$60.00	\$260.00
4	\$300.00	\$60.00	\$360.00
5	\$300.00	\$60.00	\$460.00
6	\$400.00	\$60.00	\$560.00
7	\$600.00	\$60.00	\$660.00
8	\$600.00	\$60.00	\$660.00

Notes: 2 Hour Minimum; Maximum Daily Fee is \$525.00

Multi-Day Discount for Gym Fees

Days	Discount
2	10%
3	20%
4	30%
5 or More	40%

Notes: No Discount on Clean-Up Fee; Charged Only Once for Multi-days; User is Responsible for Daily Cleanup

Multi-Purpose Room Fees (Each Room)

\$20.00 Per Hour (or part of an hour) plus a \$15.00 Clean-Up Fee; Maximum Fee for Daily Rental is \$135.00

Soccer Field or Baseball Field Rentals

\$20.00 an hour without lights or \$30.00 an hour with lights

Batting Cages

\$10.00/hour

Large Picnic Pavilion

\$20.00/hour + \$20.00 clean up fee

Small Picnic Pavilion

\$10.00/hour + \$20.00 clean up fee

See Parks and Recreation for any additional fee schedules.

Schedule of Bruce Stadium Facility Fees**Stadium Fee**

Hours	Cost	Clean Up Fee	Total
2	\$80.00	\$75.00	\$155.00
3	\$120.00	\$75.00	\$195.00
4	\$160.00	\$75.00	\$235.00
5	\$190.00	\$75.00	\$265.00
6	\$220.00	\$75.00	\$295.00
7	\$250.00	\$75.00	\$325.00
8	\$280.00	\$75.00	\$355.00

Notes: 2 Hour Minimum. Includes use of restrooms only. Please be aware the large field lights are not available. Clean up fee may be waived if inspected by City Staff and determined to be in clean condition.

Schedule of Pickens Amphitheater Facility Fees

Pickens Amphitheater Fee

Hours	Cost
2	\$100.00
3	\$150.00
4	\$200.00
5	\$250.00
6	\$300.00
7	\$350.00
8	\$400.00

Notes: 2 Hour Minimum. \$100.00 Clean up fee. Clean up fee may be waived if inspected by City Staff and determined to be in clean condition.

Schedule of Recreation Fees**Youth Sports Fees**

Sport	In City	Out of City
Football/Cheerleading	\$50.00	\$60.00
Fall Soccer	\$50.00	\$60.00
Basketball	\$50.00	\$60.00
Volleyball	\$50.00	\$60.00
Spring Soccer	\$50.00	\$60.00
Baseball/Softball	\$50.00	\$60.00
Volleyball Camp	\$50.00	\$60.00

Notes: (1) Additional \$5.00 for XL or Larger Jersey; (2) Head Coach Discount is \$20.00 & is Paid at the End of the Season

Summer Camps

Summer Camp	1 st Child	2 nd Child
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Full Week	\$125.00	\$100.00
½ Week (2 Days)	\$50.00	\$50.00 (no discount)
Registration Fees	\$25.00* (one-time fee for t-shirt & snacks)	

Notes: * \$10.00 Registration Late Fee (if paid after the due date)

Adult Coed Volleyball (21 or Older)

Adult Coed Volleyball	In City	Out of City
Per Couple	\$100.00	\$120.00
Per Person	\$50.00	\$60.00

Notes: (1) Additional \$5.00 for XL or Larger Jersey

SECTION 5. SCHEDULE OF PLANNING AND ZONING FEES. The fees for Planning and Zoning as established, approved and adopted for fiscal year 2026-2027, are as follows:

Schedule of Planning and Zoning Fees

Activity	Fee
Temporary Sign	\$10
Grand Opening Temporary Sign	\$0 for 60 days for grand openings
Permanent Sign/ Application to B.A.R.	\$25
Zoning Compliance Letter	\$10
Zoning Appeal	\$50
Variance	\$50
Home Occupation Application	\$50
Rezoning	\$50
Facade Improvement Application	\$25

SECTION 6. SCHEDULE OF SANITATION FEES. The Sanitation Fees as established, approved and adopted for fiscal year 2026-2027, are as follows:

	Inside City	Outside City*
Residential	\$17.00 per month	\$28.50 per month
Commercial Light	\$50.00 per month	\$75.00 per month
Commercial Heavy	\$117.50 per month	\$273.75 per month

* New outside city sanitation customers must be pre-approved by Public Works Director or City Administrator based upon proximity of current customers and availability of staff & resources.

SECTION 7. SCHEDULE OF WATER AND SEWER RATES, FEES AND CHARGES. The Water and Sewer Rates, Fees and Charges for fiscal year 2026-2027, are as follows:

Capital Improvements Fee – Beginning July 1, 2021, the City of Pickens will charge a \$5 per month Capital Improvements Fee per meter. The fee will be used to make needed infrastructure improvements to the City’s water distribution system.

Water & Sewer Base Rate & Usage Charges—3/4” Meter (Primarily Residential)

¾” Meter	Inside City	Outside City
Water Base Rate—up to 3000 Gallons	\$27.50 per month	\$47.50 per month
Sewer Base Rate—up to 3000 Gallons	\$24.50 per month	\$72.45 per month
Water & Sewer Base Rate up to 3000 Gallons	\$52.00 per month	\$119.95 per month
Water—Additional 1000 Gallon Units	\$3.50 per unit	\$5.25 per unit
Sewer—Additional 1000 Gallon Units	\$4.10 per unit	\$10.00 per unit

Water & Sewer Base Rate & Usage Charges—1” Meter

1” Meter	Inside City	Outside City
Water Base Rate—up to 3000 Gallons	\$29.50 per month	\$69.00 per month
Sewer Base Rate—up to 3000 Gallons	\$29.50 per month	\$72.45 per month
Water & Sewer Base Rate up to 3000 Gallons	\$59.00 per month	\$141.45 per month

Water—Additional 1000 Gallon Units	\$3.50 per unit	\$4.15 per unit
Sewer—Additional 1000 Gallon Units	\$4.10 per unit	\$10.35 per unit

Water & Sewer Base Rate & Usage Charges—1.5” Meter

1.5” Meter	Inside City	Outside City
Water Base Rate—up to 3000 Gallons	\$61.50 per month	\$92.25 per month
Sewer Base Rate—up to 3000 Gallons	\$61.50 per month	\$124.20 per month
Water & Sewer Base Rate up to 3000 Gallons	\$123.00 per month	\$297.20 per month
Water—Additional 1000 Gallon Units	\$3.50 per unit	\$4.00 per unit
Sewer—Additional 1000 Gallon Units	\$4.10 per unit	\$10.35 per unit

Water & Sewer Base Rate & Usage Charges—2” Meter

2” Meter	Inside City	Outside City
Water Base Rate—up to 3000 Gallons	\$94.00 per month	\$141.00 per month
Sewer Base Rate—up to 3000 Gallons	\$94.00 per month	\$181.15 per month
Water & Sewer Base Rate up to 3000 Gallons	\$188.00 per month	\$322.15 per month
Water—Additional 1000 Gallon Units	\$3.50 per unit	\$5.25 per unit
Sewer—Additional 1000 Gallon Units	\$4.10 per unit	\$10.35 per unit

Water & Sewer Base Rate & Usage Charges—3” Meter

3” Meter	Inside City	Outside City
Water Base Rate—up to 3000 Gallons	\$194.00 per month	\$291.00 per month
Sewer Base Rate—up to 3000 Gallons	\$194.00 per month	N/A
Water & Sewer Base Rate up to 3000 Gallons	\$388.00 per month	N/A

Water—Additional 1000 Gallon Units	\$3.50 per unit	\$5.25 per unit
Sewer—Additional 1000 Gallon Units	\$4.10 per unit	N/A

Water & Sewer Base Rate & Usage Charges—4" Meter

4" Meter	Inside City	Outside City
Water Base Rate—up to 3000 Gallons	\$294.00 per month	\$441.00 per month
Sewer Base Rate—up to 3000 Gallons	\$294.00 per month	N/A
Water & Sewer Base Rate up to 3000 Gallons	\$588.00 per month	N/A
Water—Additional 1000 Gallon Units	\$3.50 per unit	\$4.00 per unit
Sewer—Additional 1000 Gallon Units	\$4.10 per unit	N/A

Water & Sewer Base Rate & Usage Charges—6" Meter

6" Meter	Inside City	Outside City
Water Base Rate—up to 3000 Gallons	\$588.00 per month	\$608.00 per month
Sewer Base Rate—up to 3000 Gallons	\$588.00 per month	N/A
Water & Sewer Base Rate up to 3000 Gallons	\$1,176.00 per month	N/A
Water—Additional 1000 Gallon Units	\$3.50 per unit	\$5.25 per unit
Sewer—Additional 1000 Gallon Units	\$4.10 per unit	N/A

Water Base Rate & Usage Charges—Wholesale Meter (Reseller of City Water)

Wholesale Meter	Wholesale Customer
4" Water Base Rate--up to 50,000 Gallons	\$304.30 per month
6" Water Base Rate--up to 50,000 Gallons	\$608.60 per month
Water—Additional 1000 Gallon Units	\$1.40 per unit

Water & Sewer Tap Fees

	Inside City	Outside City
Water Tap Fee 5/8" x 3/4"	\$1800.00	\$2,200.00
Water Tap Fee 1"	\$2,400.00	\$2,800.00
Sewer Tap Fee 1"	\$1,500.00+	1500.00+

Fees for taps greater than 1" are priced on a case-by-case basis.

Miscellaneous Water & Sewer Fees—All Customers (Inside & Outside City)

Deposit--Property Owner	N/A
Deposit--Non-Property Owner (applied/refunded when deactivated)	\$100.00
Connection (establishing account)	\$30.00
Transfer Service (within our service area)	\$30.00
Sprinkler Fee	.10 per head
Meter Testing (refunded if meter is defective)	\$50.00
Late Fee	\$5.00
Penalty for Non-Payment (may waive twice per calendar year)	\$50.00
Extensions—Each customer is allowed two (2) extensions per calendar year when made prior to cutoff. (cannot be extended further than the following bills due date)	N/A
Non-Sufficient Check or Bank Draft Penalty	\$30.00
Moving Meter for Customer	City's Cost (\$500 cap)

SECTION 8. SCHEDULE OF BUSINESS LICENSE RATES, FEES AND CHARGES. The Business License Rates, Fees, and Charges for Fiscal Year 2026-2027, are as follows:

RATE CLASS	INCOME: 0 - \$2000	ALL OVER \$2000
	MINIMUM FEE	Rate per Thousand or fraction thereof
1	\$30 .00	\$0.85
2	\$35 .00	\$0.90
3	\$40 .00	\$0.95
4	\$45 .00	\$1.00
5	\$50 .00	\$1.05
6	\$55 .00	\$1.10
7	\$60 .00	\$1.15
8.1	\$35 .00	\$1.10
8.1A	\$70.00	\$2.30
8.2	\$500 set by State statute	
8.3	MASC Telecommunications	
8.4	See individual	See individual
8.5	\$30 .00	\$.60

8.6	\$45 .00	\$1.50
8.6A	\$25 .00	\$1.50
8.7	MASC Insurance	
8.8A	\$12.50 + \$12.50 per machine	
8.8B	\$ 75.00	\$3.50
8.8C	\$12.50 + \$180.00 per machine	
8.9	See individual	See individual
8.10	\$100 .00 + \$5.00 per table	\$1.30

NON-RESIDENT RATES

Unless otherwise specifically provided, all minimum fees and rates shall be doubled for nonresidents and itinerants having no fixed principal place of business within the municipality.

DECLINING RATES

Declining Rates do not apply.

CLASS 8 RATES

Each NAICS Number designates a separate sub classification. The businesses in this section are treated as separate and individual subclasses due to provisions of State law, regulatory requirements, service burdens, tax equalization considerations, etc., which are deemed to be sufficient to require individually determined rates. Non-resident rates do not apply except where indicated.

NAICS 230000 - Contractors, Construction, All Types

8.1 - Having permanent place of business within the municipality

Minimum on first \$2,000	\$35.00	PLUS
Each additional 1,000.....		\$1.21

8.1A – Having no permanent place of business within the municipality

Minimum on first \$2,000	\$70.00	PLUS
Each additional \$1,000.....		\$2.53

(non-resident double rates do not apply)

A trailer at the construction site, or structure in which the contractor temporarily resides is not a permanent place of business under this ordinance.

The total fee for the full amount of the contract shall be paid prior to commencement of work and shall entitle contractor to complete the job without regard to the normal license expiration date. An amended report shall be filed for each new job and the appropriate additional license fee

per \$1,000 of the contract amount shall be paid prior to commencement of new work. Only one base fee shall be paid in a calendar year.

No contractor shall be issued a business license until all state and municipal qualification examination and trade license requirements have been met. Each contractor shall post a sign in plain view on each job identifying the contractor with the job.

Sub-contractors shall be licensed on the same basis as general or prime contractors for the same job. No deductions shall be made by a general or prime contractor for value of work performed by a sub-contractor.

No contractor shall be issued a business license until all performance and indemnity bonds required by the Building Code have been filed and approved. Zoning permits must be obtained when required by the Zoning Ordinance.

Each prime contractor shall file with the License Official a list of sub-contractors furnishing labor or materials for each project.

8.2 - NAICS 482 - Railroad Companies -(See S.C. Code § 12-23-210]

For the first 1000 inhabitants of the City \$500.00
[2000 census population: 3012 . Fee = \$ 500]

8.3 - NAICS 5171, 5172 – Telephone Companies:

a. Notwithstanding any other provisions of the 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 amendment. The business license tax year shall begin on January 1 of each year. The rate for the 2005 business license tax year shall be the maximum rate allowed by State law in effect on February 1, 2005. Declining rates shall not apply.

b. 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.

c. For the year 2005, the business license tax for "retail telecommunications services" shall be due on February 1, 2005, and payable by February 28, 2005, without penalty. For years after 2005, 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.

d. The delinquent penalty shall be five percent (5 %) of the tax due for each month, or portion thereof, after the due date until paid.

e. Exemptions in the business license ordinance for income from business in interstate commerce are hereby repealed. Properly apportioned gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

f. Nothing in this Ordinance shall be interpreted to interfere with continuing obligations of any franchise agreement or contractual agreement if the franchise or contractual agreement should expire after December 31, 2003.

g. All fees collected under such a franchise or contractual agreement expiring after December 31, 2003, shall be in lieu of fees or taxes which might otherwise be authorized by this Ordinance.

h. As authorized by S. C. Code Section 5-7-300, the Agreement with the Municipal Association of South Carolina for collection of current and delinquent license taxes from telecommunications companies pursuant to S. C. Code Section 58-9-2200 shall continue in effect. Notwithstanding the provisions of the Agreement, for the year 2005, the Municipal Association of South Carolina is authorized to collect current and delinquent license taxes, in conformity with the due date and delinquent date for 2005 as set out in this Ordinance and is further authorized, for the year 2005, to disburse business license taxes collected, less the service agreed charge, to this municipality on or before April 1, 2005, and thereafter as remaining collections permit.

NAICS 22112 - Electric Power DistributionSee Consent or Franchise

NAICS 22121 - Natural Gas DistributionSee Consent or Franchise

NAICS 517110 - Television, Cable or Pay,
Services using public streetsSee Franchise

8.4 - Cable television services not using public streets:

Minimum on first \$2,000See Franchise
Per \$1,000, or fraction, over \$2,000See Franchise

8.4 - NAICS 423930 - Junk or Scrap Dealers [Non-resident rates apply]

Minimum on first \$2,000\$100.00 PLUS

Per \$1,000, or fraction, over \$2,000 \$5.50

8.4 - NAICS 522298 - Pawn Brokers - All Types

Minimum on first \$2,000 \$200.00 PLUS
Per \$1,000, or fraction, over \$2,000 \$2.20

8.5 - NAICS 4411, 4412 - Automotive, Motor Vehicles, Boats, Farm Machinery, Retail

(except auto supply stores - see 4413)

Minimum on first \$2,000 \$30.00 PLUS
Per \$1,000, or fraction, over \$2,000 \$66

One sale lot not more than 400 feet from the main showroom may be operated under this license if proceeds from sales at the lot are included in gross receipts at the main office when both are operated under the same name and ownership.

Gross receipts for this classification shall include value of trade-ins. Dealer transfers or internal repairs on resale items shall not be included in gross income.

NAICS 454390 - Peddlers, Solicitors, Canvassers, Door-To-Door Sales, direct retail sales of merchandise. [Non-resident rates apply]

8.6 - Regular activities [more than two sale periods of more than three days each per year]

Minimum on first \$2,000..... \$45.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$1.65

8.6A- Seasonal activities [not more than two sale periods of not more than three days each year, separate license required for each sale period]

Minimum on first \$2,000.....\$25.00 PLUS
Per \$1,000, or fraction, over \$2,000.....\$1.65

Applicant for a license to sell on private property must provide written authorization from the property owner to use the intended location.

8.7- NAICS 5241 Insurance Companies:

Except as to fire insurance, "gross premiums" means gross premiums collected on policies on property or risks located in the municipality, or on policies, wherever the insured property or risk is located, that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by the insurance company's office located in the municipality or by the insurance company's employee doing business within the municipality or by the office of the insurance company's licensed or appointed producer (agent) located in the municipality or by the insurance company's licensed or appointed producer (agent) doing business within the municipality. As to fire insurance, "gross premiums" means gross premiums collected through an office or agent located in the municipality, wherever the risk is located, or realized from risks located within the limits of the municipality, wherever the premiums are collected.

Gross premiums shall include new and renewal business without deductions for any dividend, credit, return premiums or deposit.

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 doing business within the municipality whether or not an office is maintained therein. A premium collected on property, or a risk located within the municipality shall be deemed to have been collected within the municipality. Declining rates shall not apply.

NAICS 52411 - Life, Health and Accident 0.75% of Gross Premiums

NAICS 524126 - Fire and Casualty (Licensed in SC) 2% of Gross Premiums

NAICS 524127 - Title Insurance 2% of Gross Premiums

NAICS 524210 - Brokers for Fire & Casualty Insurers - non-admitted:

As to brokers for non-admitted fire and casualty insurers, "gross premiums" means gross premiums collected by or for fire and casualty insurers not licensed in South Carolina (1) on policies on property or risks located in the municipality and/or (2) on policies, wherever the insured property or risk is located, that are sold, solicited, negotiated, taken, transmitted, received, delivered, applied for, produced or serviced by a broker located in or doing business within the municipality. Brokers shall provide, with their payment of the tax, a copy of a report showing the locations of the property, or risks insured

2% of Gross
Premiums

[Premiums for non-admitted business are not included in broker's gross commissions for other business.]

Notwithstanding any other provisions of this ordinance, license taxes for insurance companies and brokers for non-admitted fire and casualty insurers 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.

Any exemptions in the business license ordinance for income from business in interstate commerce are hereby repealed. Gross income from interstate commerce shall be included in the gross income for every business subject to a business license tax.

The Agreement with the Municipal Association of South Carolina, pursuant to S. C. Code Section 5-7-30, for collection of current and delinquent license taxes from insurance companies and brokers for non-admitted fire and casualty insurers shall continue in effect.

NAICS 713120 - Amusement Machines, coin operated (except gambling) -

Music machines, juke boxes, kiddie rides, video games, pin tables with levers, and other amusement machines with or without free play feature licensed by SC Department of Revenue pursuant to S.C. Code §12-21-2720(A)(1) and (A)(2)- **[Type I and Type II]**

8.8A - Operator of machine \$13.75/machine,
PLUS \$13.75 business license for operation of all machines (not on gross income). [§12-21-2746]

8.8B - Distributor selling or leasing machines (not licensed by the State as an operator pursuant to § 12-21-2728) - [Nonresident rates apply.] -

Minimum on first \$2,000 \$75.00 PLUS
Per \$1,000, or fraction, over \$2,000 \$3.85

8.8C NAICS 713290 - Amusement Machines, coin operated, non-payout -

Amusement machines of the non-payout type or in-line pin game licensed by SC Department of Revenue pursuant to S.C. Code § 12-21-2720(A)(3) -**[Type 1111 8.8C -**

Operator of machine (owner of business) \$13.75
business license for operation of all machines (not on gross income). [§ 12-21-2720(B)]

8.8B - Distributor selling or leasing machines (not licensed by the State as an operator pursuant to § 12-21-2728) - [Nonresident rates apply.] -

Minimum on first \$2,000 \$75.00 PLUS
Per \$1,000, or fraction, over \$2,000 \$3.85

8.9 - NAICS 713290 - Bingo halls, parlors -

Minimum on first \$2,000 \$75.00 PLUS
Per \$1,000, or fraction, over \$2,000..... \$3.85

8.9 - NAICS 711190 - Carnivals and Circuses -

Minimum on first \$2,000 \$75.00 PLUS
Per \$1,000, or fraction, over \$2,000 \$1.43

8.9 - NAICS 722410 - Drinking Places, bars, lounges, cabarets -

(Alcoholic beverages consumed on premises)

Minimum on first \$2,000 \$100.00 PLUS
Per \$1,000, or fraction, over \$2,000 \$2.00

License must be issued in the name of the individual who has been issued a State ABC license and will have actual control and management of the business.

8.10 - NAICS 713990 - Billiard or Pool Rooms, all types \$5.00 stamp/table PLUS

Minimum on first \$2,000..... \$100.00
..... PLUS
Per \$1,000, or fraction, over \$2,000 \$1.43

The prepared budget and the estimated revenue for the payment of the same for business licenses are in accordance with the classifications established in the latest edition of the *United States North American Industry Classification System Manual* (NAICS codes).

The Business License Ordinance of the City of Pickens, South Carolina, is hereby amended at Rate Class 8.9 to provide that the rates for “Drinking Places, bars, lounges, & cabarets” shall be established at \$100.00 for the first \$2000.00 of gross income, and then \$2.00 per \$1000.00 of gross income or portion thereof thereafter.

SECTION 9. By mutual agreement between the City of Pickens, South Carolina, and Pickens County, South Carolina, Pickens County will bill and collect the taxes enumerated herein and pay the same over to the treasury of the City of Pickens, South Carolina, in the manner as agreed by both parties. The billing dates, the penalty dates and the amount of the penalty which shall be levied for delinquent taxes shall be the same as those adopted by Pickens County. The City Administrator shall inform the Pickens County Tax Collector, or such other officer of Pickens County as designated or may be appropriate, to levy such ad valorem millage as established in this budget document, and to set the Local Option Sales Tax credit factor to achieve the goals as established herein.

SECTION 10. The City Administrator shall administer the budget and may authorize the transfer of appropriated funds within and between departments as necessary to achieve the goals of the budget as established by City Council.

SECTION 11. If for any reason any sentence, clause or provision of this ordinance shall be declared invalid, such shall not affect the remaining provisions thereof. All ordinances or parts of ordinances inconsistent or in conflict with the provisions of this ordinance are hereby repealed to the extent of conflict or inconsistency.

THIS ORDINANCE SHALL BECOME EFFECTIVE JULY 1, 2026

INTRODUCED the ____ day of _____, 2026.

DONE the ____ day of _____, 2026.

Mayor

Council Member

Council Member

Council Member

Council Member

Council Member

Council Member

ATTEST: _____
Clerk to Council