

in newspaper, magazine, or advertising circular, and does not employ the services of a real estate operator, real estate broker, or real estate salesman;

- (3) To the rental of one room or one rooming unit in a housing accommodation by an individual if he or a member of his family resides therein.
- (b) A religious organization, association, or society, or any nonprofit institution or organization operated, supervised or controlled by or in conjunction with a religious organization association or society, from limiting the sale, rental, or occupancy of dwellings which it owns or operates for other than a commercial purpose to persons of the same religion, or from giving preference to such persons, unless membership in such a religion is restricted on account of race, color, national origin, handicap, familial status or sex.

**State Law reference**— Application and exceptions, S.C. Code 1976, § 31-21-70.

## Chapter 8 - FINANCE AND TAXATION

### ARTICLE I. - IN GENERAL

Secs. 8-1—8-18. - Reserved.

### ARTICLE II. - FINANCE<sup>[1](#)</sup>

Footnotes:

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**State Law reference**— Constitutional provisions regarding taxation, S.C. Const. Art. X, § 5; taxation, S.C. Code 1976, §§ 5-21-60, 5-21-110 et seq.; taxation generally, S.C. Code 1976, § 12-1-10 et seq.; town council to provide for independent annual audit, S.C. Code 1976, § 5-7-240; town required to adopt procurement provisions, S.C. Code 1976, § 11-35-50.

Sec. 8-19. - Fiscal year.

The fiscal year shall begin on July 1 of each year and shall end on the last day of the month of the following June.

Sec. 8-20. - Budget and accounting year.

The fiscal year shall constitute the budget and accounting year.

Sec. 8-21. - Annual budget capital projects summary.

- (a) Before the beginning of the budget year, the town council shall prepare a proposed budget for the ensuing year. When adopted the mayor may transfer funds within and between departments as necessary to achieve the goals of the budget, subject to town council approval, when deemed necessary.
- (b) The town council shall estimate expenditures and such other supporting data as may be needed together with estimates of all capital projects pending or which they believe should be undertaken within the budget year and within the next five succeeding years.
- (c) The budget summary shall be in sufficient detail and summarized as to income and expenditures in such a manner as to present to the taxpayers a simple and clear summary of the budget.

**State Law reference**— Adoption of annual budget and capital program, S.C. Code 1976, §§ 5-9-30, 5-9-40.

Sec. 8-22. - Utilities.

The anticipated revenues and proposed expenditures of all utilities shall be stated in a separate section of the budget. All provisions relating to the preparation and administration of the general budget shall apply to the budget of the utility.

Sec. 8-23. - Contingent expenses.

Separate provisions may be included in the budget for contingent expenses for the administration, operation and maintenance of the town.

Sec. 8-24. - Public hearing.

The town council may determine a place and time for a public hearing on the budget, posting a notice thereof which shall be not less than five days before the date of the hearing.

Sec. 8-25. - Public inspection.

Upon final adoption, the budget shall be in effect for the budget year and shall be a public record in the office of the town clerk, for public inspection during regular office hours.

Sec. 8-26. - Failure to adopt.

Should the town council fail to adopt a budget by ordinance for the next fiscal year, on or before its beginning, the budget as initially proposed to the town council shall be effective until finally adopted.

Sec. 8-27. - Appropriations shall lapse.

All appropriations shall lapse at the end of the budget year to the extent that they shall not have been expended or lawfully encumbered.

Sec. 8-28. - Emergency appropriations.

In the absence of unappropriated available revenues to meet emergency appropriations, the town council may authorize by ordinance the issuance of notes, which may be renewed from time to time, but all such notes and renewals thereof shall be paid not later than the last day of the fiscal year next succeeding the budget year in which the emergency appropriation was made.

Sec. 8-29. - Regular financial reports.

As the town council may require, the town clerk shall furnish financial statements of all receipts and disbursements.

Sec. 8-30. - Disbursements to be by check; signatures.

All disbursements shall be by check and signed by the mayor and at least one other member of the town council. If the mayor or another member of the town council is not readily available, the town clerk is hereby authorized to be the second signature on the check.

Sec. 8-31. - Returned checks.

All dishonored checks payable to the town and redeemed by the maker shall have added to the principal sum a collection fee as kept on file in the town clerk's office for each such check.

Sec. 8-32. - Audit.

Prior to the end of each fiscal year, the town council shall designate a qualified certified public accountant who, at the end of the fiscal year, shall make an independent audit of the accounts and other evidence of financial transactions of the municipality and shall submit a report to the town council. Such accountant shall have no personal interest, direct or indirect, in the fiscal affairs of the municipality or of any of its officers. He shall, within specifications approved by the town council, post-audit the books and documents kept by any office, department, board or agency of the municipality.

**State Law reference**— Town council to provide for independent annual audit, S.C. Code 1976, § 5-7-240.

Sec. 8-33. - Borrowing in anticipation of collection of taxes.

The town council may, during each fiscal year, borrow money for its current expenses and pledge for the payment thereof any monies collected from the taxes becoming payable during said fiscal year.

Secs. 8-34—8-54. - Reserved.

#### ARTICLE III. - DELINQUENT DEBT COLLECTION<sup>[2]</sup>

Footnotes:

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**State Law reference**— Setoff Debt Collection Act, S.C. Code 1976, § 12-56-10 et seq.

Sec. 8-55. - Intent and purpose.

The town is a claimant agency as defined in the Setoff Debt Collection Act, S.C. Code 1976, § 12-56-10 et seq. and is therefore entitled to utilize the procedures set out in the Act to collect delinquent debts owed to the town.

**State Law reference**— Setoff debt collection act, S.C. Code 1976, § 12-56-10 et seq.

Sec. 8-56. - Delinquent debt defined.

The term "delinquent debt" is defined in the Setoff Debt Collection Act to include "collection costs, court costs, fines, penalties, and interest which have accrued through contract, subrogation, tort, operation of law, or any other legal theory regardless of whether there is an outstanding judgment for that sum which is legally collectible and for which a collection effort has been or is being made."

Sec. 8-57. - Authority.

- (a) The town has contracted with the Municipal Association of South Carolina to submit claims on its behalf to the state department of revenue pursuant to the Setoff Debt Collection Act.
- (b) The Municipal Association of South Carolina charges a fee for the services it provides pursuant to the Setoff Debt Collection Act. The fee charged by the Municipal Association of South Carolina is a cost of collection incurred by the town that arises through contract, and is therefore properly considered as a part of the delinquent debt owed to the town as that term is defined in the Setoff Debt Collection Act.
- (c) The town also incurs internal costs in preparing and transmitting information to the Municipal Association, which costs are also collection costs that are a part of the delinquent debt owed to the town. The town desires to recover its internal costs of collection by charging a fee that will be added to the delinquent debt.

Sec. 8-58. - Administrative fee adopted.

- (a) The town hereby imposes an administrative fee in an amount as on file in the town clerk's office to defray its internal costs of collection for any delinquent debts that are sought to be collected pursuant to the provisions of the Setoff Debt Collection Act, S.C. Code 1976, § 12-56-10 et seq. This fee is hereby declared to be a collection cost that arises by operation of law and shall be added to the delinquent debt and recovered from the debtor.
- (b) The town hereby declares that the administrative fee charged by the Municipal Association of South Carolina is also a collection cost of the town, which shall also be added to the delinquent debt and recovered from the debtor.

**State Law reference**— Setoff debt collection administrative fee, S.C. Code 1976, § 12-56-63.

Secs. 8-59—8-89. - Reserved.

#### ARTICLE IV. - TAXATION<sup>[3]</sup>

The Town has no property taxes.

Secs. 8-90—8-123. - Reserved.

#### ARTICLE VI. - PURCHASING<sup>[5]</sup>

Footnotes:

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**State Law reference**— Town required to adopt procurement provisions, S.C. Code 1976, § 11-35-50.

Sec. 8-143. - Purchasing agent; duties.

The mayor shall serve as purchasing agent for the town and shall be responsible for:

- (1) The purchase of supplies, materials and equipment and contractual services required by any office, department or agency of the town government.
- (2) The storage and distribution of all supplies, materials and equipment required by any office, department or agency of the town government.
- (3) Establishing written specifications, whenever practicable, for supplies, materials and equipment required by any office, department or agency of the town government. Such specifications shall be definite and certain and shall permit competition.
- (4) Maintaining, whenever practicable, a perpetual inventory record of all materials, supplies or equipment stores in storerooms or warehouses.
- (5) Soliciting and maintaining an up-to-date list of qualified suppliers who have requested their names to be added to a bidders list. The purchasing agent shall have authority to remove temporarily the names of vendors who have defaulted on their quotations, attempted to defraud the town or who have failed to meet established specifications or delivery dates.
- (6) Obtaining as full and open competition as possible on all purchases, contracts and sales.

Sec. 8-144. - Formal contract procedure.

All supplies and contractual services, except as otherwise provided herein, when the estimated cost thereof shall exceed \$5,000.00, shall be purchased by formal, written contract from the lowest responsible bidder, after due notice inviting proposals. No contract or purchase shall be subdivided to avoid the requirements of this section. All sales of personal property which have become obsolete or unusable, when the estimated value shall exceed \$5,000.00, shall be sold by formal written contract to the highest bidder, after due notice inviting proposals, or at public auction properly advertised, at the discretion of the town council.

Sec. 8-145. - Bidding requirement exception.

In the event of an emergency affecting the public welfare, health or safety, the provisions of section 14-144 shall not apply. A full report of the circumstances of an emergency purchase shall be filed by the purchasing agent with the town council and entered in the minutes of town council.

Sec. 8-146. - Award to lowest bidder; when advertising required.

- (a) All contracts for town improvements, materials, equipment, or services costing more than \$5,000.00 shall be awarded to the lowest responsible bidder after publication in a newspaper of general circulation in the town at least five days before the last day set for receipt of proposals; provided, however, that in case of professional services, this section shall not apply.
- (b) The newspaper notice required herein shall include a general description of the articles or services to be purchased, shall state where bid blanks and specifications may be secured and the time and place for opening bids.

Sec. 8-147. - Bid deposits.

When deemed necessary by the purchasing agent, bid deposits shall be prescribed in the public notices inviting bids. Upon entering into a contract, bidders shall be entitled to the return of their bid deposit. A successful bidder shall forfeit any bid deposit upon failure on his part to enter into a contract within ten days after the award; provided, however, that the town, in its uncontrolled discretion, may waive this forfeiture.

Sec. 8-148. - Sealed bid procedures.

Procedure for sealed bids shall be as follows:

- (1) *Sealing.* Bids shall be submitted to the purchasing agent securely sealed in an envelope and shall be identified on the envelope in accordance with bid instructions.
- (2) *Opening.* Bids shall be opened in public at the time and place stated in the public notices.
- (3) *Tabulation.* A tabulation of all bids received shall be available for public inspection.
- (4) *Rejection of bids.* The purchasing agent shall have the authority to reject all bids, parts of all bids, or all bids for any one or more supplies or contractual services included in the proposed contract, when the public interest will be served thereby.
- (5) *Bidders in default to town.* The purchasing agent shall not accept the bid of a vendor or contractor who is delinquent in the payment of license or other monies due the town.
- (6) *Award of contract; lowest responsible bidder.* Except as provided in subsection (7) of this section, contracts shall be awarded to the lowest responsible bidder. In determining the lowest responsible bidder, in addition to price, the purchasing agent shall consider:
  - a. The ability, capacity and skill of the bidder to perform the contract or provide the services required.

- b. Whether the bidder can perform the contract or provide the service promptly, or within the time specified, without delay or interference.
  - c. The character, integrity, reputation, judgment, experience and efficiency of the bidder.
  - d. The quality of performance of previous contracts or services.
  - e. The previous and existing compliance by the bidder with laws and ordinances relating to the contract or services.
  - f. The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the services for which he submitted a bid.
  - g. The quality, availability and adaptability of the supplies or contractual services to the particular use required.
  - h. The ability of the bidder to provide future maintenance and service for the use of the subject of the contract.
  - i. The number and scope of conditions attached to the bid.
- (7) *Award to other than lowest bidder.* When the award is not given to the lowest bidder, a full and complete statement of the reasons for placing the order elsewhere shall be prepared by the purchasing agent and filed with the papers relating to the transaction and retained for a period of not less than 12 months.
- (8) *Tie bids; local vendors.* If all bids received are for the same total amount or unit price, quality and service being equal, the contract shall be awarded to the local bidder. If two or more of such bids are submitted by local bidders, the purchasing agent shall award the contract to one of the local tie bidders by drawing lots in public. If local bidders are not involved in the tie bids, the purchasing agent shall award the contract to one of the outside tie bidders by drawing lots in public. The purchasing agent, local bidders and vendors should bear in mind, however, that to award a contract to a local vendor where he is not the lowest responsible bidder, or where price, quality and service are not equal, is to give preference to one minute segment of the citizenry against the best interests of the community as a whole.
- (9) *Performance bonds.* The purchasing agent shall have the authority to require a performance bond before entering into a contract, in such form and amount, as he shall find reasonably necessary to protect the best interest of the town.
- (10) *Payment bond/labor and material bond.* The purchasing agent may require a payment bond and a labor and material bond, before entering into a contract, in such form and amount as he shall deem necessary to protect the best interest of the town.

Sec. 8-149. - Chemical and physical testing of samples submitted with bids.

The purchasing agent shall have the authority to require chemical and physical tests of samples submitted with bids and samples of deliveries that are necessary to determine their quality and conformance with the specifications. In the performance of such tests, he shall have the authority to make use of laboratory facilities of any agency of the town or any outside laboratories.

Sec. 8-150. - Financial interest of town officials and employees prohibited.

Any municipal officer or employee who has a substantial financial interest in any business which contracts with the municipality for sale or lease of land, materials, supplies, equipment or services or who personally engages in such matters shall make known that interest and refrain from voting upon or otherwise participating in his capacity as a town officer or employee in matters related thereto. Any town officer or employee who willfully conceals such a substantial financial interest or willfully violates the requirements of this section shall constitute malfeasance in office and, upon conviction, shall forfeit his office or position. Violation of this section with the express or implied knowledge of the person or corporation contracting with or making a sale to the town, shall render the contract or sale voidable by the town council.

Sec. 8-151. - Records of open market orders and bids.

The purchasing agent shall keep a record of all open market orders and the bids submitted in competition thereon, and such records also shall be open to public inspection.

Sec. 8-152. - Stock reports.

Reports shall be made by all offices, departments or agencies of the town to the purchasing agent, at such times and in such form as he shall prescribe, showing stocks of all supplies which are no longer used or which have become obsolete, worn out or scrapped.

Sec. 8-153. - Surplus stock.

The purchasing agent shall have authority to transfer surplus stock to other offices, departments or agencies of the town government.

Sec. 8-154. - Equipment; supplies unsuitable for public use; public auction.

The purchasing agent shall have authority to sell all vehicles, equipment, supplies, etc., which have become unsuitable for public use or to exchange the same for, or trade-in the same on, new supplies. Such sales shall be made to the highest bidder. All moneys received from such sales shall be paid into the appropriate fund of the town.

Sec. 8-155. - Gifts and rebates.

The purchasing agent and every officer and employee of the town are expressly prohibited from accepting, directly or indirectly, from any person, company, firm or corporation to which any purchase order or contract is, or might be awarded, any rebate, gift, money, or anything of value whatsoever, except where given for the use and benefit of the town.

Sec. -156. - Cooperative purchasing.

The purchasing agent shall have authority to join with other units of government in cooperative purchasing plans when the best interest of the town would be served thereby.

Sec. 8-157. - State purchasing.

The purchasing agent shall have authority to make purchases of supplies and equipment through the property division of the state budget and control board, without the formality of publication and receiving competitive bids.

Secs. 8-158—8-182. - Reserved.

ARTICLE VII. - GARAGE AND YARD SALES

Sec. 8-183. - Conditions; no fee.

All garage sales and yard sales in the town shall comply with the following regulations:

- (1) It shall be unlawful for any person to have a yard sale unless he owns property within the town limits and then only on his property.
- (2) It shall be unlawful for any person, not a resident of the town, to have a yard sale within the town limits, unless a property owner gives his permission but then only on that person's property.
- (3) The only exception to this section shall be churches and schools holding bake sales, for the direct benefits of these said organizations.

(4) No fee shall be charged for yard sales.

(5) No yard sale shall exceed one day.

Secs. 8-184—8-204. - Reserved.

#### ARTICLE VIII. - BUSINESS LICENSES

Sec. 8-205. - Business license ordinance not repealed.

The provisions of the business license ordinance of the town, and all amendments thereto, are not repealed and shall remain in full force and effect as if fully set forth herein and are filed with the town clerk and available for public inspection during regular office hours.

Secs. 8-206—8-233. - Reserved.

#### ARTICLE IX. - PENALTIES

Sec. 8-234. - Penalty.

(a) Unless otherwise provided, any person, persons, firm, company or representative of any firm or company violating the provisions of this article shall, upon conviction, be guilty of a misdemeanor.

(b) Each day during which a violation of the provisions of this chapter occurs, or each separate instance, shall be considered a separate offense punishable by a fine not exceeding an amount on file in the town clerk's office or imprisonment not exceeding 30 days, or both.

**State Law reference—** Penalty, S.C. Code 1976, § 14-25-65.

### Chapter 9 - FIRE PROTECTION

#### ARTICLE I. - IN GENERAL

Sec. 9-1. - Fire services authorized.

Fire services are provided by the South Lynches Fire Department.

Secs. 9-2—9-20. - Reserved.

#### ARTICLE II. - PROHIBITED ACTS

Sec. 9-21. - False alarms.

It shall be unlawful for any person to knowingly give a false fire alarm by telephoning, informing any person that an emergency exists, knowing the same to be untrue, or in any manner, communicating falsely to the fire department that an emergency exists.

**State Law reference—** False fire alarms, S.C. Code 1976, § 16-17-570.

Sec. 9-22. - Law officers to enforce provisions.

Police officers shall enforce the provisions of this article. Immediately upon their arrival at the scene of a fire, and subject to availability of personnel, they may station one law officer at each end of the block