



ADMINISTRATOR'S REPORT
Kevin Bronson
Office of the City Administrator
Westminster, South Carolina

March 6, 2026

GENERAL INFORMATION

January 2026 Utility Bills (second reporting)

The utility bills for January 2026 were mailed to customers this week. With temperatures recently plunging to near-historic lows and heating systems working around the clock to keep homes and businesses warm, some customers may see higher-than-typical energy bills following the winter storms across Oconee County. That can be true even if customers don't turn up the heat in response to chilly weather. Cold weather can increase energy usage even when household routines and thermostat settings have not changed. During periods of extreme cold, the heat pump's auxiliary or emergency heat may activate more often without anyone changing the thermostat, which means using more energy than standard electric heat. While higher bills are never welcome, being aware and prepared will help households plan accordingly.

The William Bartram Statue Project

The William Bartram page in the *History of Early American Landscape Design* archive explains that Bartram was an influential American naturalist, artist, and author who explored the southeastern United States in the 1770s. During a four-year expedition through the Carolinas, Georgia, and Florida, he collected plant specimens, documented wildlife, and produced detailed drawings that contributed significantly to early American botany. His observations were later published in the influential book *Travels*, which blended science, exploration, and vivid descriptions of the landscape and Indigenous cultures, helping shape both scientific understanding and literary views of the American South. The link to the archive is here: https://heald.nga.gov/mediawiki/index.php/William_Bartram

Fundraising for WP Anderson Park Playground Equipment continues

Fundraising efforts are underway to bring a fully accessible playground to W.P. Anderson Park—a space where children of all abilities can play, explore, and grow together. This project is centered on inclusion, ensuring that families with mobility, sensory, and developmental challenges have a safe and welcoming place to enjoy alongside the broader community. The planned playground will feature ADA-compliant surfaces, adaptive play equipment, and thoughtfully designed spaces that encourage interaction and shared experiences. Through community donations, business partnerships, grants, and special events, we are working to make this vision a reality and create a park environment where every child feels they belong. A rendering of the playground is attached. The QR code to the donation page for the playground project at WP Anderson Park is below.



Downtown Streetscape Update

Demolition began this week on Grey Street and will then progress up to Main Street (in three separate portions) and then Retreat Street. Signs are now posted alerting travelers of the closing of Grey Street. Attached is a design rendering of the project area along with a construction schedule. The construction schedule will be updated every second week.

This Week in Rec: An Update from Recreation Director Herb Poole

- Two of our all star basketball teams have advanced to the State Tournament. Our 12u boys will be playing in Florence while our 17u boys will be heading to Pageland. Both teams will start their double elimination tournaments on Saturday.
- Spring volleyball teams are being organized this week. Their practices will begin next week.
- Baseball, softball, and tball teams are currently being organized. They will continue to be organized throughout the weekend. Most teams will begin to practice next week.
- We are still in need of sponsors for the spring sports season. Contact us at 864 647 3208 if interested.
- The Horton Outdoor Recreational Area will be the site to host the South Carolina Athletic Programs Softball All Star Western District Tournaments. The approximate dates will be June 11-16.
- The Horton Outdoor Recreational Area will be the site to host the 10u & 12u baseball all stars this season. The approximate dates will be June 4-9.
- The Atlanta Braves will host one of their baseball & softball clinics on April 11 from 1pm 4 pm. This clinic will be hosted at the Horton Outdoor Recreational Area.



Horton Outdoor Recreational Area

Mammoth Construction workers continued their work on punch list items, nearing completion (same report as the last two weeks).

AMW Construction (the contractor for the concession stand/bathroom) once again made impressive progress framing the concession stand this week, as scheduled. The siding, electrical, plumbing, and mechanical rough-ins which were scheduled for this week, also began.

SCIIP Sewer Improvements Phase I

The project is complete.

SCIIP Sewer Improvements Phase II

LW has begun construction on the Lower section of Line “C” next week. Demolition of old manholes on the Line “A” still pending.

Lucky Street, James Street, and Highland Avenue Water Improvements

Four bids were received for the project on February 24, 2026. The bids are set to be considered by the City Council at its March 10, 2026 Meeting. The project is funded by the 2025 Combined Utility System Bond.

Electric Undergrounding Project

The contract has been awarded to UPA, material has been delivered and work is expected to begin within the next two weeks.

SCADA Upgrade Project

Three bids were received for the project on February 27, 2026. The bids are set to be considered by the City Council at its March 10, 2026 Meeting. The project is funded by the 2025 Combined Utility System Bond.

Oconee County Auditor Meeting on Millage Setting

This week, the Oconee County Auditor Christy Hubbard hosted the South Carolina Department of Revenue (SCDOR) for an information session regarding millage setting. Representatives from SC DOR provided a thorough presentation on local tax-setting including the process of reassessment. Attached is the informational packet provided at the meeting. It is a deep dive into the world of local government millage setting according to SC State law.

Oconee Economic Alliance (OEA)

The Oconee Economic Alliance is the economic development organization for Oconee County. It works to promote business growth, attract new investment, and support job creation in the county by marketing the area to site selectors and companies, highlighting local advantages such as infrastructure, workforce resources, and available industrial sites. The OEA also provides information on community assets and quality-of-life factors that make Oconee County attractive for business and residents. The OEA’s website is here: <https://www.oconeealliance.org/>

Code Enforcement

The Code Enforcement Report for February is attached.

Good deals and Good Live Music at the Highway 11 Flea Market

Explore Hwy 11 Flea Market—a vibrant weekend destination on South Carolina’s scenic Highway 11 that combines treasure hunting with community fun! Each Friday through Sunday, visitors can browse an eclectic mix of antiques, handmade crafts, fresh produce, and one-of-a-kind finds that make every visit a new adventure. Plus, on select **Saturday mornings enjoy live music on the outdoor stage**, featuring

local bands and family-friendly entertainment that adds energy and atmosphere to your shopping experience—perfect for gathering with friends or bringing the whole family out for a great time. Whether you're searching for hidden gems, enjoying the tunes, or just soaking up small-town charm, Hwy 11 Flea Market offers something for everyone. For more information visit the website: <https://www.highway11fleamarket.com/>

Clemson University – Presidential Search Committee Update
(information provided by Clemson University President's Office)

Dear Clemson Family,

With our search for Clemson University's 16th president well underway, the search committee continues to make steady progress.

As part of our commitment to transparency and engagement, we have launched a [presidential search website](#). The site serves as a central resource for updates and information about the process. We also recently completed the [presidential prospectus](#), also available on the website for review. The prospectus reflects Clemson's bold aspirations, institutional strengths and the priorities guiding the selection of our next leader.

In addition, our committee deeply appreciates the many organizations and stakeholder groups who participated in recent discussions. Your thoughtful feedback has directly influenced the prospectus and helped ensure it reflects what matters most to our campus and broader community. The level of involvement from the Clemson Family truly reflects our shared commitment to the University's future.

Our committee will meet again in the coming weeks, and we will provide additional updates as the process moves forward.

Thank you for your continued support and engagement.

Sincerely,
Cheri Pfyfer '93, Chair
Clemson University Presidential Search Committee

Westminster Planning Commission

Nothing to report. Next meeting is anticipated to be April 27, 2026.

OJRSA

The Board met March 2, 2026; the draft meeting minutes are attached. Of Note: The next step in the process of reconstituting the Authority is to conduct a Financial Analysis. At the March 2, 2026 Board meeting the Board voted to approve the contracts (included in the agenda documents which are attached). Each city-representative committed to the cost sharing model presented below. Past and future meetings are available on OJRSA's YouTube channel: <https://www.youtube.com/@OconeeJRSA>

	BASE AMOUNT	PRO RATA SHARE	TOTAL
Seneca	\$12,500	\$41,927	\$54,427
Walhalla	\$12,500	\$12,411	\$24,911
Westminster	\$12,500	\$7,678	\$20,178
Oconee	\$12,500	\$472	\$12,972
OJRSA	\$12,500	\$12	\$12,512
West Union	\$0	\$0	\$0
Difference OJRSA to cover			\$0
	\$62,500	\$62,500	\$125,000

PMPA

The Finance Committee met March 2, 2026; the agenda is attached.

PLEASE MARK YOUR CALENDARS

- March 10, 2026 at 4:00 pm City Council Budget Workshop #1 of 4**
- March 10, 2026 at 6:00 pm City Council Meeting at the Westminster Fire Department**
- March 12, 2026 at 9:00 am OJRSA Ad Hoc Reconstitution Committee at OJRSA
- March 19, 2026 at 8:30 am OJRSA Operations & Planning Committee at OJRSA
- March 19, 2026 at 10:00 am PMPA Board Meeting at PMPA
- March 24, 2026 at 9:00 am OJRSA Finance & Administration Committee at OJRSA

April 6, 2026 at 4:00 pm OJRSA Board Meeting at OJRSA

Special Events Calendar

Ms. Betty’s Annual Easter Egg Hunt at WP Anderson Park – April 4, 2026

Each year, Ms. Betty’s Easter Egg Hunt at W.P. Anderson Park brings families from across the community together for a joyful spring tradition. Through her generosity and dedication, Ms. Betty has created a cherished event that celebrates community spirit, family fun, and the simple joy of Easter in Westminster.

Oconee Economic Alliance 2026 Annual Meeting – March 25, 2026 11:00 am – 1:00 pm

The event will be held at Keowee Key, registration is required.

The FARM Center 2026 Sporting Clay Event – April 11, 2026

For more information, please visit <https://www.farmoconee.org/sportingclay>

BellFest 2026 – March 21, 2026 10 am – 3 pm Devils Fork State Park

BellFest is an annual event hosted by Friends of Jocassee. Friends of Jocassee is a non-profit 501(c)(3) organization with a mission to provide support for Devils Fork State Park, Keowee-Toxaway State Park, SC Department of Natural Resources and the Foothills Trail. Friends of Jocassee’s main fundraiser is the annual BellFest which is held at the beginning of the Oconee Bell bloom season. Funds raised by Friends of Jocassee are used to protect Oconee Bells and enhance recreation on and around Lake Jocassee and the Jocassee Gorges.

For more information visit: <https://visitoconeesc.com/>

Dementia 101 – March 25, 2026

The Dementia 101 program presented by SC Department on Aging staff on Wednesday, March 25th at the Seneca

OCPL branch, 300 E. South Second Street. A flyer is attached.

Issaqueena's Last Ride 2026 – April 18, 2026 – Westminster Rotary Club

The Rotary Clubs of Westminster and Walhalla host the annual Issaqueena's Last Ride. Issaqueena's Last Ride is a challenging, mountain ride through the beautiful Blue Ridge Mountains and Foothills of South Carolina. The 100 mile ride is highlighted by the climb to Wigington Overlook where it is rewarded with expansive views of Lake Jocassee and the surrounding Carolina Piedmont. The 30 mile and the Metric Century 62.1 mile rides stay in the flatter areas of Salem and Tamassee where the roads are gently rolling with no difficult climbs. All routes feature scenic rural roads with little traffic. A flier for the event is attached. More info here:

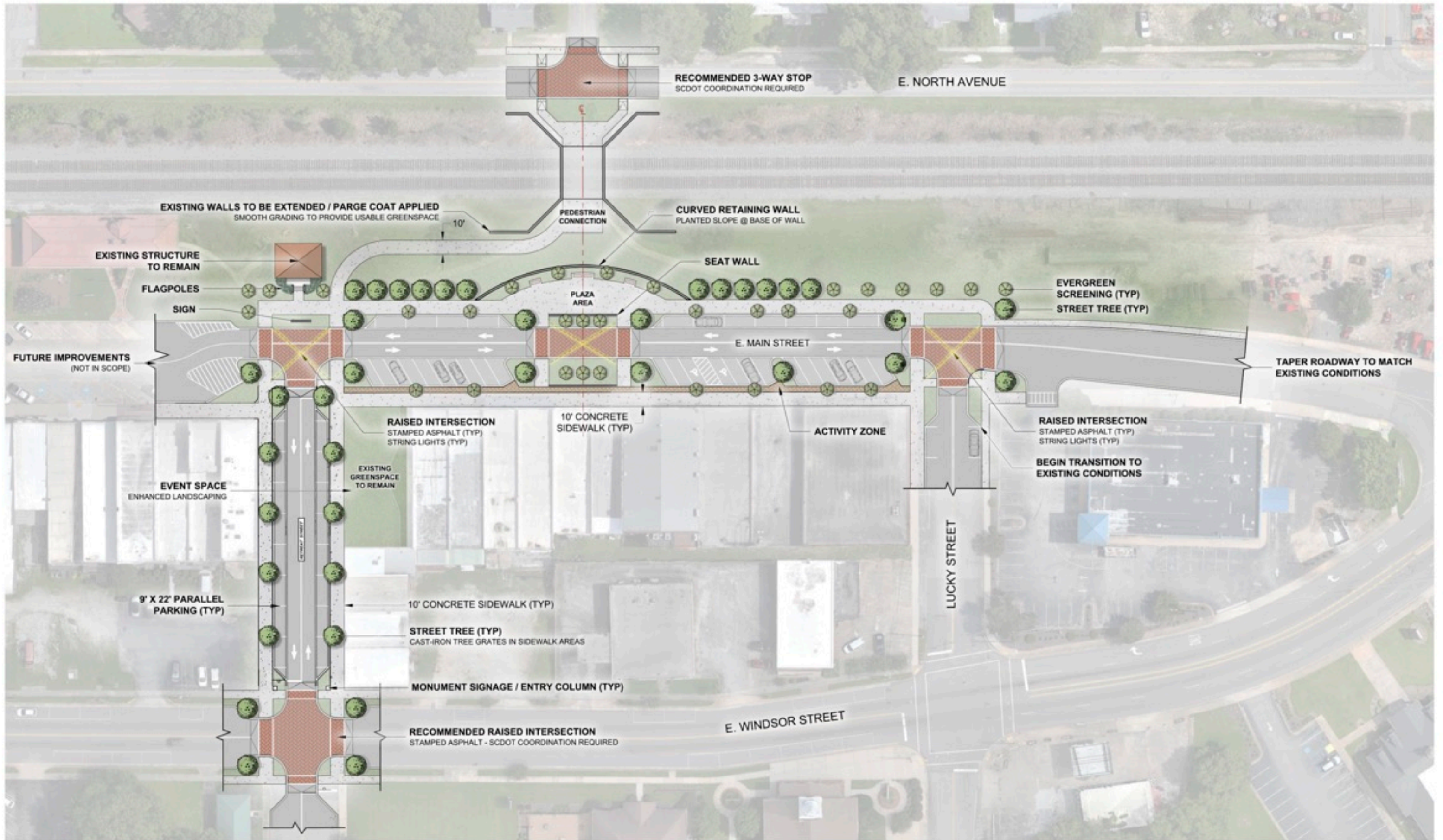
<https://www.bikesignup.com/Race/SC/Walhalla/IssaqueenasLastRide2026>

Inaugural Westminster Police Foundation 5K Fun Run - May 16, 2026

More information to come.

Veterans Day Parade – November 11, 2026

Time TBD. Main Street, Westminster.



NOTE: THIS PLAN IS CONCEPTUAL IN NATURE AND SUBJECT TO CHANGE.



DOWNTOWN IMPROVEMENTS
 CITY OF WESTMINSTER CONCEPTUAL PLAN
 WESTMINSTER, SOUTH CAROLINA
 PROJECT #: 10624 | 07-23-2024

Westminster Streetscape Schedule

Day count	8	15	22	29	36	43	50	57	64	71	78	85	92	99	106	113	120	127	134	141	148	155	162	169	176	183	190	197	204	211		
Week of	23-Feb	2-Mar	9-Mar	16-Mar	23-Mar	30-Mar	6-Apr	13-Apr	20-Apr	27-Apr	4-May	11-May	18-May	25-May	1-Jun	8-Jun	15-Jun	22-Jun	29-Jun	6-Jul	13-Jul	20-Jul	27-Jul	3-Aug	10-Aug	17-Aug	24-Aug	31-Aug	7-Sep	14-Sep		
Phase	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		
Work Item																																
1 Close Grey St																																
1 Mobilization	X																															
1 Demo Grey St (asphalt)	X	X																														
1 Storm Drain Grey St		X	X	X																												
1 Fill & Grade @ Grey St			X	X	X																											
2 Close Main St Phase																																
2 Storm Drain E Main Street					X	X	X																									
2 Demo E Main Street						X	X	X																								
2 Grade E Main Street							X	X	X	X																						
2 Curb & Gutter											X	X																				
2 Concrete Pavement											X	X	X																			
2 Asphalt													X	X																		
2 Ribbon Curb, Seat Walls & Sidewalks													X	X	X	X	X	X														
3 Close Retreat St																																
3 Demo Retreat St													X	X																		
3 Grade Retreat St														X	X																	
3 C&G Retreat St																X	X															
3 Concrete Retreat St																	X	X														
3 Asphalt Retreat St																						X										
3 Ribbon Curb & Sidewalks @ Retreat St																					X	X	X									
4 Landscaping - Entire Project																					X	X	X	X	X							
4 Fixtures																						X	X	X	X							
4 Striping																								X	X	X	X					
4 Contingency & Punch List																											X	X	X	X		



Oconee County Millage Setting

SOUTH CAROLINA DEPARTMENT OF REVENUE
GOVERNMENT SERVICES DIVISION

MARCH 4, 2026



Property Tax Basics

PROPERTY WHICH IS TAXABLE IN SC:

Real and personal property are taxable, unless specifically exempt. See 12-37-220 for most exemptions.

SC Code Section 12-37-610 is applicable to REAL property and states in part:

“Every person is liable to pay taxes and assessments on the real property that, as of December thirty first of the year preceding the tax year, he owns in fee, for life, or as trustee, as recorded in the public records for deeds of the county in which the property is located,....”

SC Code Section 12-37-710 is applicable to PERSONAL property and states in part:

“Every person shall annually list for taxation the following personal property, to wit:

- (1) all the tangible personal property in the State owned or controlled by him;
- (2) all the tangible personal property owned by him or by any other resident of this State and under his control which may be temporarily out of the State, but is intended to be brought into the State;
- (3) all tangible personal property owned or controlled by him which may have been sent out of the State for sale and not yet sold; and
- (4) all the moneys, credits, investments in bonds, stocks, joint-stock companies or otherwise, owned or controlled by him, whether in or out of this State.”

REAL PROPERTY TAX YEARS:

Real property tax years are the same as the calendar year. The “property tax year” is the year when the county auditor enters the assessed value of the property on the tax rolls, and the county issues the tax bill. This entry is based on ownership of the real property as of 12/31 of the prior year. The tax bill for real property will be issued in the fall of the year and is due by mid-January of the following year.

STEPS IN THE VALUATION AND TAXATION PROCESS:

- **Identify the property:** The property listed by the taxpayer is valued by the county assessor (real property), the county auditor (personal property), or the South Carolina Department of Revenue (SCDOR for manufacturing, utility, railroads, etc.).
- **Valuation of the property:** Real property under county jurisdiction is valued by the county assessor, personal property under county jurisdiction is valued by the county auditor, and real and personal property under SCDOR jurisdiction is valued by the SCDOR (manufacturing, utility and business personal property.) “Ad valorem” taxation is property taxed on the value of the property.
- **Determine Assessment Ratio:** The proper assessment ratio is determined and applied to the property. (Owner-occupied, commercial, agricultural, manufacturing, etc.) These ratios are outlined in the SC Constitution and codified in state law under SC Code Section 12-43-220. The value of the property is multiplied by the assessment ratio to arrive at the assessment.
 - Valuation X Assessment Ratio = Assessment
 - Example: \$100,000 value X .04 assessment ratio = \$4,000 assessment
- **Setting the budget and millage:** The local governing body approves the budget and sets millage around June/July each year. The millage is used for the current tax year for real property. The millage being set this summer is for the 2026 tax year for real property.

The process should be that the local governing body determines the budget needs for the taxing entity and then sets the millage rate.

- Opening of the books: The county auditor opens the books by September 30th each year and enters the values and classification of the real property (assessment ratio) on the county tax roll.
- Preparing and mailing of the bills: The bills for real property are based on ownership as of 12/31 of the prior year. The assessment is multiplied by the millage as set by the taxing entity to equal the tax due.
 - Assessment X Millage Rate = Tax Due
 - Example: \$4,000 assessment X .1127 millage rate (as a percentage) = \$450.80 tax due
- Credits/Exemptions: Any credits or exemptions are then applied to arrive at the final total adjusted tax due.
- Due date: The real property taxes are due by January 15 of the next year.

Example:

- Mr. Francis is the owner of record on a home located in the City of Utopia as of 12/31/25. The home is classified as Mr. Francis's legal residence, so the home is receiving the 4% assessment ratio.
- The county auditor prepares a property tax bill for Mr. Francis in September of 2026 which is based on the new appraised value from the assessor's records and includes the 4% assessment ratio. The millage rate that was set by county council in June 2026 is also applied.
- The property tax bill is mailed around October 2026 and is due no later than January 15, 2027.
- Mr. Francis also has two vehicles registered at his legal residence.
- One vehicle has a renewal date of March 2026. The millage rate applied to this bill is the millage that was set by county council in July 2025.
- The second vehicle has a renewal date of November 2026. The millage rate applied to this bill is also the millage rate set by county council in July 2025.

Although a new millage for tax year 2026 was set by county council in June 2026, that millage will not be applied to vehicles until January 2027, so that all vehicles in the county have the same millage for the full calendar year, regardless of the renewal date.

EXEMPTIONS:

Legal Residence Exemption:

Applied for through the assessor's office under SC Code Section 12-43-220(c).

Must be the taxpayer's permanent home and recognized as their legal residence and assessed at 4%.

Exempts the school operating millage only – NOT the bonded indebtedness millage.

Does not exempt Fees such as solid waste fees, road user fees, etc.

Homestead Exemption:

Applied for through the county auditor's office.

Must meet the qualifications under SC Code Section 12-37-250.

Exempts the first \$50,000 of the appraised value of the home, from operating millage for county and municipal taxes, as well as school millage, but does NOT exempt Fees.

Other Exemptions:

Disabled veteran's exemptions, government-owned property, property tax exemptions for churches, agricultural equipment and structures, nonprofit entities, manufacturers, and the "property valuation exemption" ("PVE") for manufacturers. Most, but not all, exemptions are granted to the taxpayer after an application and approval by SCDOR. The list of exemptions granted is provided weekly to the county auditor by SCDOR through the GoAnywhere file transfer. The list is available for thirty days.

WHAT IS REASSESSMENT?

"Reassessment" is the redistribution of real property values required to be performed every 5 years. Following completion of the reassessment program, the new real property values are implemented, and rollback millage is calculated by the local governing bodies in the year the new values are implemented. The purpose of rollback millage is to ensure that there is not a windfall to the government with the newly increased values. Although the millage rate will be lower with the rollback millage, the amount of taxes generated will be nearly the same as before, due to the increased property values from the reassessment.

SC Code Section 12-43-217(A) "Notwithstanding any other provision of law, once every fifth year each county or the State shall appraise and equalize those properties under its jurisdiction. Property valuation must be complete at the end of December of the fourth year and the county or State shall notify every taxpayer of any change in value or classification if the change is one thousand dollars or more. In the fifth year, the county or State shall implement the program and assess all property on the newly appraised values.

(B) A county by ordinance may postpone for not more than one property tax year the implementation of revised values resulting from the equalization program provided pursuant to subsection (A). The postponement ordinance applies to all revised values, including values for state-appraised property. The postponement allowed pursuant to this subsection does not affect the schedule of the appraisal and equalization program required pursuant to subsection (A) of this section.

(C) Postponement of the implementation of revised values pursuant to subsection (B) shall also postpone any requirement for submission of a reassessment program for approval by the Department of Revenue."

WHAT PROPERTIES ARE INCLUDED IN A REASSESSMENT?

- During reassessment, all REAL property is appraised and equalized. This includes real property under the jurisdiction of the county assessor and SCDOR—residential, commercial, manufacturing, utility, etc.
- Personal property (i.e.: business personal property, vehicles, RV's/campers, boats/motors) is assessed annually by the county auditor's office or SCDOR. The millage set annually by the governing body also applies to personal property.

MILLAGE:

County Council sets the operating millage for the county. The operating millage for other taxing entities is set by the local governing body (see definition on page 6) if the taxing entity has fiscal autonomy.

Millage for bonded indebtedness (debt service millage) is set by the county auditor for all taxing entities.

NOTICE OF THE PUBLIC HEARING ON THE MILLAGE:

Required notice of hearing on budget must be advertised at least 15 days prior to hearing in newspaper of general circulation in the area and must be a minimum of two columns wide with a bold headline. In addition, the advertisement must include specific information:

“SECTION 6-1-80. Budget adoption.

(A) A county, municipality, special purpose or public service district, and a school district shall provide notice to the public by advertising the public hearing before the adoption of its budget for the next fiscal year in at least one South Carolina newspaper of general circulation in the area. This notice must be given not less than fifteen days in advance of the public hearing and must be a minimum of two columns wide with a bold headline.

(B) The notice must include the following:

- (1) the governing entity's name;
- (2) the time, date, and location of the public hearing on the budget;
- (3) the total revenues and expenditures from the current operating fiscal year's budget of the governing entity;
- (4) the proposed total projected revenue and operating expenditures for the next fiscal year as estimated in next year's budget for the governing entity;
- (5) the proposed or estimated percentage change in estimated operating budgets between the current fiscal year and the proposed budget;
- (6) the millage for the current fiscal year; and
- (7) the estimated millage in dollars as necessary for the next fiscal year's proposed budget.

(C) This notice is given in lieu of the requirements of Section 4-9-130.”

“SECTION 4-9-130. Public hearings on notice must be held in certain instances; adoption of standard codes or technical regulations and furnishing copies; emergency ordinances.

Public hearings, after reasonable public notice, must be held before final council action is taken to:

- (1) adopt annual operational and capital budgets;
- (2) make appropriations, including supplemental appropriations;
- (3) adopt building, housing, electrical, plumbing, gas and all other regulatory codes involving penalties;
- (4) adopt zoning and subdivision regulations;
- (5) levy taxes;
- (6) sell, lease or contract to sell or lease real property owned by the county.

The council may adopt any standard code or technical regulations authorized under Section 6-9-60 by reference thereto in the adopting ordinance. The procedure and requirements governing the ordinances shall be as prescribed for ordinances listed in (1) through (6) above.

Copies of any adopted code of technical regulations shall be made available by the clerk of council for distribution or for purchase at a reasonable price.

Not less than fifteen days' notice of the time and place of such hearings shall be published in at least one newspaper of general circulation in the county.

To meet public emergencies affecting life, health, safety or the property of the people, council may adopt emergency ordinances; but such ordinances shall not levy taxes, grant, renew or extend a franchise or impose or change a service rate. Every emergency ordinance shall be designated as such and shall contain a declaration that an emergency exists and describe the emergency. Every emergency ordinance shall be enacted by the affirmative vote of at least two-thirds of the members of council present. An emergency ordinance is effective immediately upon its enactment without regard to any reading, public

hearing, publication requirements, or public notice requirements. Emergency ordinances shall expire automatically as of the sixty-first day following the date of enactment.”

MILLAGE SETTING IN NON-REASSESSMENT YEARS:

In a non-reassessment year, the starting point in setting millage for all taxing entities is the prior year’s millage. To that figure, the local governing body may add the CPI and population growth figures that are published by the South Carolina Department of Revenue and Fiscal Affairs.

MILLAGE SETTING IN A REASSESSMENT YEAR:

In a reassessment year, there is a different formula provided for setting millage for all taxing entities. The remainder of this presentation will address the reassessment year and rollback millage.

DEFINITIONS RELATING TO MILLAGE SETTING:

- A. Agricultural Use: Property actually used for agricultural purposes and taxed on an assessment equal to 4% of its fair market value for agricultural purposes. The property must be committed to a “bona fide” agricultural use. SC Code Section 12-43-220(d) and SC Code Regs. 117-1780.1.
- B. ATI: Assessable transfer of interest. “...a transfer of an existing interest in real property that subjects the real property to appraisal.” Section 12-37-3130(4).
- C. “Capped Value” 12-37-3140(B) Any increase in the FMV attributable to reassessment is limited to 15% within the 5 year period if there is not an ATI
- D. Date of Value: The date that the Assessor is bound to for valuation of the property. Generally, 12/31 of the last date of reassessment program, but it may also be 12/31 following an ATI or appeal.
- E. Domicile: The place that you intend to make your permanent home. The place to which you plan to return when away. See: Ravenel v. Dekle, 265 SC 364, 218 S.E. 2d 521 (1975).
- F. Fair Market Value: “The fair market value of a parcel of real property and any improvements thereon as determined by the property tax assessor by an initial appraisal, by an appraisal at the time the parcel undergoes an assessable transfer of interest, and as periodically reappraised pursuant to 12-43-217.” Section 12-37-3135(4).
- G. Legal Residence: The 4% rate allowed to a homeowner’s primary residence. Must apply, sign the certification that states that “neither I nor any member of my household claim to be a resident of a jurisdiction other than SC for any purpose” and meet the requirement that the property is not rented for more than 72 days. The residence must be the “domicile” of the applicant. (See above item E.) The Taxpayer must prove that he or she is entitled to the legal residence rate. Section 12-43-220(c).
- H. “Local governing body” means the governing body of a county, municipality, or special purpose district. As used in Section 6-1-320 only, local governing body also refers to the body authorized by law to levy school taxes.
- I. Mill – a monetary unit equal to 1/1000 of a dollar or 1/10 of a cent. (1/1000 per \$1). 100 mills would be expressed in decimal form as .100.
- J. Millage – a tax rate on property, expressed in mills per dollar of value of the property.
- K. “‘Property Tax assessment’ means a valuation or determination of property value for annual property tax purposes arrived at by multiplying the fair market value or special use value of the property by the appropriate assessment ratio for the taxable property’s classification.” Section 12-60-30(19)
- L. Reassessment: “[O]nce every fifth year each county or the State shall appraise and equalize those properties under its jurisdiction.” Section 12-43-217.

Calculation of Rollback Millage

In a reassessment year, millage is calculated differently from a “normal” budget year. In the year that reassessment is implemented, the millage calculation should be a “rollback millage” to reset the millage rate. The rationale is that the property tax values have increased due to reassessment, so the millage rate should decrease to generate an equivalent amount of tax revenue.

SECTION 12-37-251. Calculation of rollback millage; equivalent millage.

(E) Rollback millage is calculated by dividing the prior year property taxes levied as adjusted by abatements and additions by the adjusted total assessed value applicable in the year the values derived from a countywide equalization and reassessment program are implemented. This amount of assessed value must be adjusted by deducting assessments added for property or improvements not previously taxed, for new construction, for renovation of existing structures, and assessments attributable to increases in value due to an assessable transfer of interest.

(F) RESERVED

(G) If the boundaries of a municipality extend into more than one county and those counties implement the countywide appraisal and equalization programs required pursuant to § 12-43-217 on different schedules, then the governing body of the municipality shall set an equivalent millage to be used to compute municipal ad valorem property taxes. The equivalent millage to be set by the municipal governing body must be determined by methodology established by the respective county auditors which must be consistent with the methodology for calculating equivalent millage to be established by the Department of Revenue for use in these situations for the purpose of equalizing the municipal property tax on real property situated in different counties.

SECTION 6-1-300. Definitions.

As used in the article:

(3) "Local governing body" means the governing body of a county, municipality, or special purpose district. As used in Section 6-1-320 only, local governing body also refers to the body authorized by law to levy school taxes.

FORMULA based on statutory language in SC Code § 12-37-251:

Prior year taxes levied (adjusted for abatements and additions)

Adjusted total assessed value (after reassessment)

=

Rollback Millage

Adjustments to Prior Year Taxes Levied:

- Add for additions (real and personal property) and subtract for abatements

Adjustments to new total assessed value as a result of reassessment:

- Subtract assessments for property or improvements not previously taxed, including new construction and renovations to existing structures.
- Subtract assessments attributable to an assessable transfer of interest

**** Note:** Property information should be broken out by assessing entity. The information for the municipality should only include property in the municipality. The information for the school district should not include owner-occupied legal residences.

Current Statute Limiting Millage and Setting Exceptions

SECTION 6-1-320. Millage rate increase limitation; exceptions.

(A)(1) Notwithstanding Section 12-37-251(E), a local governing body may increase the millage rate imposed for general operating purposes above the rate imposed for such purposes for the preceding tax year only to the extent of the increase in the average of the twelve monthly consumer price indices for the most recent twelve-month period consisting of January through December of the preceding calendar year, plus, beginning in 2007, the percentage increase in the previous year in the population of the entity as determined by the Revenue and Fiscal Affairs Office. If the average of the twelve monthly consumer price indices experiences a negative percentage, the average is deemed to be zero. If an entity experiences a reduction in population, the percentage change in population is deemed to be zero. However, in the year in which a reassessment program is implemented, the rollback millage, as calculated pursuant to Section 12-37-251(E), must be used in lieu of the previous year's millage rate.

(2) There may be added to the operating millage increase allowed pursuant to item (1) of this subsection any such increase, allowed but not previously imposed, for the three property tax years preceding the year to which the current limit applies.

(B) Notwithstanding the limitation upon millage rate increases contained in subsection (A), the millage rate limitation may be suspended and the millage rate may be increased upon a two-thirds vote of the membership of the local governing body for the following purposes:

- (1) the deficiency of the preceding year;
- (2) any catastrophic event outside the control of the governing body such as a natural disaster, severe weather event, act of God, or act of terrorism, fire, war, or riot;
- (3) compliance with a court order or decree;
- (4) taxpayer closure due to circumstances outside the control of the governing body that decreases by ten percent or more the amount of revenue payable to the taxing jurisdiction in the preceding year; or

- (5) compliance with a regulation promulgated or statute enacted by the federal or state government after the ratification date of this section for which an appropriation or a method for obtaining an appropriation is not provided by the federal or state government.
- (6) purchase by the local governing body of undeveloped real property or of the residential development rights in undeveloped real property near an operating United States military base which property has been identified as suitable for residential development but which residential development would constitute undesirable residential encroachment upon the United States military base as determined by the local governing body. The local governing body shall enact an ordinance authorizing such purchase and the ordinance must state the nature and extent of the potential residential encroachment, how the purchased property or development rights would be used and specifically how and why this use would be beneficial to the United States military base, and what the impact would be to the United States military base if such purchase were not made. Millage rate increases for the purpose of such purchase must be separately stated on each tax bill and must specify the property, or the development rights to be purchased, the amount to be collected for such purchase, and the length of time that the millage rate increase will be in effect. The millage rate increase must reasonably relate to the purchase price and must be rescinded five years after it was placed in effect or when the amount specified to be collected is collected, whichever occurs first. The millage rate increase for such purchase may not be reinstated unless approved by a majority of the qualified voters of the governmental entity voting in a referendum. The cost of holding the referendum must be paid from the taxes collected due to the increased millage rate; or
- (7) to purchase capital equipment and make expenditures related to the installation, operation, and purchase of the capital equipment including, but not limited to, taxes, duty, transportation, delivery, and transit insurance, in a county having a population of less than one hundred thousand persons and having at least forty thousand acres of state or national forest land. For purposes of this section, "capital equipment" means an article of nonexpendable, tangible, personal property, to include communication software when purchased with a computer, having a useful life of more than one year and an acquisition cost of fifty thousand dollars or more for each unit.

If a tax is levied to pay for items (1) through (5) above, then the amount of tax for each taxpayer must be listed on the tax statement as a separate surcharge, for each aforementioned applicable item, and not be included with a general millage increase.

Each separate surcharge must have an explanation of the reason for the surcharge. The surcharge must be continued only for the years necessary to pay for the deficiency, for the catastrophic event, or for compliance with the court order or decree.

(C) The millage increase permitted by subsection (B) is in addition to the increases from the previous year permitted pursuant to subsection (A) and shall be an additional millage levy above that permitted by subsection (A). The millage limitation provisions of this section do not apply to revenues, fees, or grants not derived from ad valorem property tax millage or to the receipt or expenditures of state funds.

(D) The restriction contained in this section does not affect millage that is levied to pay bonded indebtedness or payments for real property purchased using a lease-purchase agreement or used to maintain a reserve account. Nothing in this section prohibits the use of energy-saving performance contracts as provided in Section 48-52-670.

(E) Notwithstanding any provision contained in this article, this article does not and may not be construed to amend or to repeal the rights of a legislative delegation to set or restrict school district millage, and this article does not and may not be construed to amend or to repeal any caps on school millage provided by current law or statute or limitation on the fiscal autonomy of a school district that are more restrictive than the limit provided pursuant to subsection (A) of this section.

(F) The restriction contained in this section does not affect millage imposed to pay bonded indebtedness or operating expenses of a special tax district established pursuant to Section 4-9-30(5), but the special tax district is subject to the millage rate limitations in Section 4-9-30(5).

(G)(1) Notwithstanding the limitation upon millage rate increases contained in subsection (A), a fire district's governing body may adopt an ordinance or resolution requesting the governing body of the county to conduct a referendum to suspend the millage rate limitation for general operating purposes of the fire district. If the governing body of the county agrees to hold the referendum and subject to the results of the referendum, the millage rate limitation may be suspended and the millage rate may be increased for general operating purposes of the fire district. The referendum must be held at the time of the general election, and upon a majority of the qualified voters within the fire district voting favorably in the referendum, the millage rate may be increased in the next fiscal year. The referendum must include the amount of the millage increase. The actual millage levy may not exceed the millage increase specified in the referendum.

(2) This subsection only applies to a fire district that existed on January 1, 2014, and serves less than seven hundred homes.

(H) Notwithstanding the limitation upon millage rate increases contained in subsection (A), the governing body of a county may adopt an ordinance, subject to a referendum, to suspend the millage rate limitation for the purpose of imposing up to six-tenths of a mill for mental health. The referendum must be held at the time of the general election, and upon a majority of the qualified voters within the county voting favorably in the referendum, this special millage may be imposed in the next fiscal year. The state election laws apply to the referendum mutatis mutandis. This special millage may be removed only upon a majority vote of the local governing body. The amounts collected from the increased millage:

- (1) must be deposited into a mental health services fund separate and distinct from the county general fund and all other county funds;
- (2) must be dedicated only to expenditures for mental health services in the county; and
- (3) must not be used to supplant existing funds for mental health programs in the county.

Checklist for Millage Calculation

1. Start with beginning millage. Use last year's millage for normal cycle or use the calculated rollback millage in the year of implementation following reassessment.
2. Add the allowance for CPI. See: <https://rfa.sc.gov/data-research/local-government/property-tax/millage-caps> (See totals on page 13.)
3. Add the allowance for population growth. See: <https://rfa.sc.gov/data-research/local-government/property-tax/millage-caps> (See totals on page 13.)
4. If additional millage is needed, add any millage allowed but not previously imposed from the 3 property tax years preceding the year that I am working on. "Lookback"
5. If there is a need for millage for the 7 items listed in S.C. Code Ann. § 6-1-320(B), the rate may be increased for any of these 7 items with a 2/3 vote of the local governing body.
6. If the millage is increased for items 1 thru 5 as listed in § 6-1-320(B), the amount of additional tax must be listed on the tax bill as a separate surcharge for each item along with an explanation of the reason for the additional surcharge. The surcharge continues only for the years necessary to pay for the deficiency, the catastrophic event, or compliance with a court order.
7. The restrictions listed in § 6-1-320(D) do not affect millage levied to pay for bonded indebtedness, payments for lease-purchase, or millage levied to maintain a reserve account. Nothing in § 6-1-320 prohibits the use of energy-saving performance contracts as provided in § 48-52-670.
8. Section 6-1-320(E) does not amend or repeal the rights of a legislative delegation to set or restrict school district millage nor does it amend or repeal any caps on school millage that may be more restrictive.
9. Section 6-1-320(F) does not place a restriction on a special tax district established per § 4-9-30 for either bonded indebtedness or operating expenses but the special tax district is subject to the millage limitations as provided in § 4-9-30(5).

What are my Assessments?

The assessments should be a compilation of all taxable property in the taxing jurisdiction. School districts cannot tax owner-occupied homes for school operating millage, so those properties need to be removed from the school district calculations. Efforts should be made to remove all new property not previously taxed, any new assessments for renovations and new construction, and any increases in assessments attributable to ATI's. Any items identified as new assessments should be removed from the assessments and "set aside." Once your millage has been set, that millage will be applied to these "new" assessments and will generate additional taxes and revenue that can be used by the taxing jurisdiction.

- 1) Real property assessed by the county
 - a) Owner-occupied residential property (include mobile homes)
Note: For school district operating millage purposes the assessments for owner-occupied residential property should not be included (See § 12-37-220(B)(47)).
 - b) Use value of all agricultural property (4% and 6%)
 - c) All other real property (commercial, second homes and non-owner-occupied residential homes, including mobile homes)

- 2) Personal property assessed by the county
 - a) Motor vehicles
 - b) Watercraft and motors
 - c) Aircraft
 - d) All other personal property

- 3) All property assessed by the Department of Revenue
Note: Do not include any fee-in-lieu, joint industrial park, manufacturers' reimbursement, business personal property lock-in, property valuation exemption (PVE), or motor carriers.
 - a) Manufacturing (real and personal)
 - b) Utility and railroad
 - c) Business Personal Property

Differences in Assessments:

County	School District
Taxes all residential/4% property	Cannot tax residential/4% property (12-37-220(B)(47))
Regular manufacturer (not under a FILOT agreement) has a 5-year manufacturer's abatement. No taxes received for 5 years. (12-37-220(A)(7))	Regular manufacturer (not under a FILOT agreement): the 5-year manufacturer's abatement does NOT apply to school districts. School district receives manufacturing taxes from first disbursement. (12-37-220(A)(7))
Negotiated FILOT—County receives money from FILOT payments from first payment.	Negotiated FILOT—School district receives money from FILOT payments from first payment.
Negotiated FILOT—County distributes money to taxing entities as other property taxes. (12-44-80(A))	Negotiated FILOT—County distributes money to taxing entities as other property taxes, so school district receives money.
Payments from property in a multi-county park are distributed according to the Park Agreement. (12-44-80(B))	Payments from property in a multi-county park are distributed according to the Park Agreement. School district may be left out of distributions.

Thoughts, Observations, and Other Items for Consideration

1. You are working with estimates in many cases; use historical information and your systems to make your estimates. Remember to use the property tax values when estimating your assessments (taxable value).
2. New Property: Always take the time to segregate out any new property from the assessment base, as this will provide additional revenue for the taxing jurisdiction. Don't forget to request from the assessor assessments or estimates for new construction and assessments or estimates attributable to assessable transfers of interest (ATIs). New property for school districts and municipalities can also be found in the manufacturing accounts for machinery and equipment. Another source of new property to consider is new vehicles in the taxing jurisdiction. Historical information can be helpful for identifying trends in new property.
3. What happens to the assessment base generally over time?
 - Owner occupied property normally has increased, with the exception of the real estate bubble implosion in the mid-2000's. Any real property tax value increase on existing properties, however, is capped at 15%.
 - Agricultural use values do not change
 - All other real property normally increases with the same exception as owner occupied with the last recession (capped at 15% increase)
 - Business personal property decreases because of depreciation of personal property (10-20%) and the new safe harbor provisions
 - Existing motor vehicle values decrease at least 5% per year because of the requirement in the statute to reduce last year's value
 - Manufacturing property (machinery and equipment) generally declines because of depreciation (on average 10-12%)
 - The majority of the other assessment bases remain fairly stable
4. The Auditor is NOT the responsible party for the calculation of operating millage, HOWEVER the local governing body will rely on the Auditor for assistance.

5. Each taxing jurisdiction is required to certify their millage rate to the county auditor per S.C. Code Ann. § 12-43-285:

SECTION 12-43-285. Certification of millage rates; excessive rates.

(A) The governing body of a political subdivision on whose behalf a property tax is billed by the county auditor shall certify in writing to the county auditor that the millage rate levied is in compliance with laws limiting the millage rate imposed by that political subdivision.

(B) If a millage rate is in excess of that authorized by law, the county treasurer shall either issue refunds or transfer the total amount in excess of that authorized by law, upon collection, to a separate, segregated fund, which must be credited to taxpayers in the following year as instructed by the governing body of the political subdivision on whose behalf the millage was levied. An entity submitting a millage rate in excess of that authorized by law shall pay the costs of implementing this subsection or a pro rata share of the costs if more than one entity submits an excessive millage rate.

6. How should I handle the payments received from the state, such as Fee-in-Lieu (FILOT), Motor Carrier, PVE and Inventory Lock-In? For school operating purposes how are the Tier I, II, III, and “bump” payments accounted for?
 - The budget once approved is supported by property taxpayers, as well as direct payments from the State. The FILOT, Motor Carrier, PVE and Inventory Lock-Ins are direct payments to the taxing entities from the state and are not from taxable property. These payments are not related to the assessments or millage we are currently calculating. These direct payments do help to fund the budget and should be subtracted from the budget needs. By removing these direct payments, we arrive at a budget that is supported by taxpayers paying property taxes. These direct payments are later added back in the calculation to the taxes generated to provide a total of funds available for each taxing entity. See page 20.
 - The same can be said for the school operating calculation; the Tier payments including the “bump,” are used to support the school district’s budget, and these payments should initially be subtracted from the budget needs of the school. These payments are later added back to the taxes generated to give the total funds available.
7. Calculate your operating millage allowance every year, even if you do not use it. You may go back and pick up the previous 3 years under § 6-1-320 (A)(2). This is the “lookback” provision. It is best to pick up the oldest year first.

8. Bonded indebtedness/Reserve accounts/Lease purchase: The restrictions in § 6-1-320 do not apply to bonded indebtedness or to maintain a reserve account. If your taxing entity has a reserve account, it is a good idea to have a resolution or ordinance to set an expected amount for the reserve account—i.e. 3 months of operating expenses, 15% of the annual operating budget, 25% of the operating budget, etc. If there is an external document setting forth the amount of the reserve account, then the governing body can point to that document for justification of the millage increase to replenish the reserve account. You should also verify whether any special tax districts may have a referendum that applies a cap to their millage. Each taxing entity should notify the Auditor of any bonded indebtedness, and then the Auditor sets sufficient millage to cover bond payments.

Setting Millage—Decimal places:

SECTION 12-39-170. Rate of taxation shall be a decimal fraction, and not less than one tenth of a mill.

The county auditors shall not be required to assess on the taxable property of their counties or of any town, city or incorporated village or school district therein, for any purpose, nor for all purposes added together, any rate of taxation containing or resulting in any fraction other than a decimal fraction, nor in any fraction less than one-tenth of a mill; but if the sum required to be raised for any or all purposes results in a fraction less than one-tenth of a mill such fraction shall be dropped.

County Operating Millage Examples

NEW BASE			
<u>Property Type</u>	<u>Assessed Values</u> (after reassessment)	<u>New Property (Growth)</u>	<u>Total</u>
Legal Residence	17,000,000	300,000	17,300,000
All Other (6%)	13,200,000	396,000	13,596,000
Ag Use (4% and 6%)	2,000,000		2,000,000
Watercraft & Aircraft	50,000		50,000
Business Personal Property (County and DOR)	8,900,000		8,900,000
Manufacturing	11,900,000	200,000	12,100,000
Utilities	7,900,000		7,900,000
Vehicles	8,000,000	400,000	8,400,000
<u>Totals:</u>	68,950,000	1,296,000	70,246,000
<u>Information From Your Files:</u>			
Prior Year Assessments	65,666,670	(Increased because of Reassessment 5%)	
Prior Year Millage	115 Mills		
Fee-in-lieu, PVE, Inventory Lock In or Other Direct Payments	5,000,000	50,000 (New Fee Money)	
Prior Year Taxes Levied	7,551,670		
Prior Year Budget	12,551,670		
CPI & Growth (From RFA)	3%		
New Budget Needed (Increased by 2.5% Over Prior Budget due to increased costs and county needs.)	12,865,461		

Roll Back Formula:

<u>Prior Year Taxes Levied</u>	<u>7,551,670</u>	=	109.52
Adjusted New Reassessment Value	68,950,000		(Drop to 109.5)

Roll Back Millage	109.5		
CPI & Growth	<u>X 1.03</u>		
	112.78		(Drop to 112.7 Mills)

New reassessment base with new property	\$70,246,000
New millage rate	x <u>.1127</u>
Taxes generated (rounded)	\$7,916,724

This is where you add in the new property, ATIs, etc. "New reassessment base with new property."

Is this going to fund the new budget?

Taxes generated	\$7,916,724
Fee-in-lieu or other direct payments	+ <u>5,050,000</u>
Total funds available	\$12,966,724

This is where you add in the direct payments from the State—FILOT, PVE, Tier Payments, etc.

Total funds available	\$12,966,724
New budget requirements	- <u>12,865,461</u>
Surplus funds	\$ 101,263

"Total Funds Available" now includes the existing tax base, the new property, and the direct payments.

What is the value of a mill from the property that is taxable?

NEW Assessment Base	\$70,246,000
	X <u>.001</u>
	\$70,246

OR

Total Taxes Generated	\$7,916,724
New Millage	<u>112.7</u> = \$70,246 (rounded)

Roll Back Formula – Budget Shortfall

Use the same new base in reassessment, however, the new budget increased by 5% over the prior budget.

Prior Year Budget:	\$12,551,670
5% Increase:	X <u>1.05</u>
New Budget Needs:	\$13,179,250 (rounded)

New budget needs based on 5% increase from prior budget:	\$13,179,250
Total Funds available from reassessment:	<u>-12,966,724</u>
Shortfall:	(212,526)

We know a mill generates \$70,246 (see bottom of previous page)

Shortfall:	<u>212,526</u>		
Value of a mill:	70,246	=	3.02 mills (We need more than 3 mills to fund the budget)

We have the following information from the 3 prior years when county could have imposed additional millage, but did not.

- 2025: 1.2 mills
- 2024: 1.9 mills
- 2023: 2.0 mills

Mills available from 2023 (use oldest first):	2.0
Mills available from 2024 (1.9—We used 1.1, leaves .8 mill for 2024):	<u>1.1</u>
Total mills added to 112.7 (rollback millage):	3.1

Total millage for current year will now be 115.8, which will generate enough to fund the budget fully.

Total Assessed Value (after reassessment with new property)		70,246,000
Total millage for current year (112.7 Rollback + 3.1 available)	X	<u>.1158</u>
Total Fund from Taxes (rounded)		8,134,486
Fee-in-lieu and Other Direct Payments	+	<u>5,050,000</u>
Total Funds Available		13,184,486
Total Budget Needs with the 5% Increase		<u>-13,179,250</u>
Surplus Funds with Adjusted Millage		5,236

See examples on page 20 for what is included in each of these figures.

Legal Residence vs. Non-owner Occupied:

Sample County

Given the following information:

Millage rates (2023):

County	146.0
School Operating	174.0
School Debt	10.0
Total	330.0

Home Information:

\$250,000 Home:

Total Value:	\$250,000		
4% Assessment:	10,000	6% Assessment:	15,000
Total Millage:	.3300		.3300
Taxes Due:	\$3,300		\$4,950
School Property Tax Relief:	(\$1740)		(0)
Taxes Due	\$1,560		\$4,950
Difference:		\$3,390	

\$500,000 Home:

Total Value:	\$500,000		
4% Assessment:	20,000	6% Assessment:	30,000
Total Millage:	.3300		.3300
Taxes Due:	\$6,600		\$9,900
School Property Tax Relief:	(\$3480)		(0)
Taxes Due	\$3,120		\$9,900
Difference:		\$6,780	

Questions?

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Address	Owner Name	Violation Type	Code #	Notice Date	Notification Method	Due Date	Notes / Status
108 John St	Mitchel Presley	Camper used as dwelling	Zoning / 301.3	1/12/2026	Hand Delivery	1/27/2026	Temporary 4-month extension granted to repair residence
111 N Pew St	Rebecca Cherry	Unsafe Structure / Condemnation	IPMC 108 / 110	1/30/2026	Mail / Posting	3/5/2026	Structure abandoned since 2021. Ordered repair or demolition / Case closed structure demolished
103-A Riley St	Associated with 105 Riley St	Illegal electrical connection	IPMC / Utility	1/27/2026	Investigation		Utilities discovered meter bypass using nails in live conductors
9303 Long Creek Hwy	Record Owner	Zoning verification	Zoning	1/21/2026	Letter		Property verified as NC – Neighborhood Commercial
340 Hall Rd	Jeffrey Vistad	Unsafe structure	IPMC 110	2/3/2026	Mail / Posting	4/4/2026	Order issued to repair or demolish
200 Augusta St	Myron & Tracie Barany	Zoning appeal process	Zoning	2/5/2026	Hand Delivery		BZA application initiated
401 N Piedmont St	Lisa Orr	Sanitation / Rubbish	302.1 / 308.1	2/10/2026	Mail	3/12/2026	Notice of Violation issued
405 N Piedmont St	Rhonda Finley	Junk / vehicles / vegetation	302.1 / 302.4 / 302.8	2/10/2026	Mail	3/12/2026	Notice of Violation issued
409 S Pew St	Emmons Family Construction LLC	Unsafe structure / demolition order	IPMC 110	2/19/2026	Mail		Structure condemned since 2022
208-212 E Main St	Fred Bland / Kathy Bailey	Code violations / appeal denied	IPMC / Local Ordinance	2/24/2026	Mail		Appeal denied due to long-term noncompliance
402 S Hampton St	Annette Black	Condemned structure monitoring	IPMC 108	11/5/2025	Posted		Owner states renovation planned



Oconee Joint Regional Sewer Authority

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OCONEE JOINT REGIONAL SEWER AUTHORITY

Commission Meeting

March 2, 2026

The Oconee Joint Regional Sewer Authority Commission meeting was held at the Coneross Creek Wastewater Treatment Plant.

Commissioners that were present:

- Seat 8 (Westminster): Kevin Bronson, Board Chair
- Seat 2 (Seneca): Scott Moulder, Board Vice-Chair
- Seat 1 (Seneca): Josh Riches
- Seat 3 (Seneca): Scott McLane
- Seat 4 (Seneca At-Large): Marty McKee
- Seat 5 (Walhalla): Celia Myers (*arrived at 4:03 p.m.*)
- Seat 6 (Walhalla): Zane Thompson
- Seat 7 (Westminster): Scott Parris
- Seat 9 (Walhalla-Westminster At-Large): David Dial

Commissioners that were not present:

- None. All Commissioners were in attendance.

OJRSA appointments and staff present were:

- Lynn Stephens, Secretary/Treasurer to the Board and Office Manager
- Chris Eleazer, Executive Director

Others present were:

- Lawrence Flynn, OJRSA Attorney (*per phone call at 4:34 p.m.*)
- Robert Royer, AQD
- Kenneth Marshall, AQD

A) Call to Order – Mr. Bronson called the meeting to order at 4:00 p.m.

B) Invocation and Pledge of Allegiance – By Mr. Dial.

C) Proclamation and Recognition of OJRSA Staff – **The South Carolina General Assembly Designated the First Monday in March Each Year as Water Professionals Day to Annually Recognize the Essential Role of Water Industry Experts and Support Staff Across the State. This Observance Honors the Dedication and Service of the Professionals Who Safeguard South Carolina’s Wastewater, Drinking Water, and Stormwater Systems, and Who Work Tirelessly to Protect Public Health and Support Our Communities (125th Session, 2023-2024 Bill 3799: Water Professionals Day)** – A majority of the OJRSA staff entered the boardroom, and Mr. Kyle Lindsay (Operations Director) introduced all of them. Mr. Eleazer also acknowledged Ms. Allison McCullough (Regulatory Services Coordinator) and Ms. Amanda Kelley (Records Clerk) who were not present in the boardroom.

Mr. Bronson thanked the staff for all they do, and the board members clapped. Mr. Johnny McCall (Operations Supervisor) thanked the board for everything they do. The employees left the meeting.

D) Public Session – Mr. Royer stated he wanted to recognize the board members as well for this honorary day and stated that, as a citizen, he appreciates all they do.

E) Approval of Minutes:

• **Board of Commissioners Meeting of February 2, 2026**

Mr. Dial asked if Mr. Eleazer heard back from Mr. Jamie Gilbert of Oconee Economic Alliance about a meeting. Mr. Eleazer said he is not a part of that and could not answer. Mr. Bronson said it was left to him to reach out to Mr. Gilbert, but Mr. Gilbert was out of the office for a couple of weeks, so the meeting should be before the next board meeting.

Mr. Dial made a motion, seconded by Mr. Moulder, to approve the February 2, 2026 Board Meeting minutes as presented. The motion carried.

F) Committee and Other Meeting Reports:

- **Reconstitution Committee and Executive Committee Meeting of December 11, 2025 as Approved by Committee on February 12, 2026** – Mr. Bronson presented the report to the Commission. **See attached minutes. Acceptance of the February 12, 2026 Meeting to be Considered at the April 6, 2026 Board Meeting.*

Mr. Moulder made a motion, seconded by Mr. Dial, to accept the December 11, 2025 Reconstitution Committee and Executive Committee Meeting minutes as presented. The motion carried.

- **Operations & Planning Committee Meeting of February 19, 2026** – *This meeting was cancelled due to lack of agenda items.*
- **Finance & Administration Committee Meeting of February 24, 2026** – Mr. Parris presented the report to the Commission. **See attached minutes.*

Mr. Parris made a motion, seconded by Mr. Riches, to approve the February 24, 2026 Finance & Administration Meeting minutes as presented. The motion carried.

G) Secretary/Treasurer's Report (Exhibit A) – Ms. Stephens presented the Secretary/Treasurer's Report to the board. She added that the new accountant is doing a great job with the bank reconciliations and getting the reconciliation letters to the OJRSA promptly.

Mr. Dial asked what the interest rates currently are for the CDs. Ms. Stephens replied that they are around 3.75%.

Mr. Moulder asked if there was a big project impact fee paid which caused the Wholesale Impact Fund to rise from approximately \$6 million last month to approximately \$7 million this month. Mr. Eleazer replied there were actually a couple of projects which included Landmark Development and a subdivision.

Mr. Dial made a motion, seconded by Mr. McLane, to approve the Secretary/Treasurer's Report as presented. The motion carried.

H) Presentation and Discussion Items – None.

I) Action Items:

1. **Approve for Executive Director to Execute Agreements with Raftelis Financial Consultants, Inc. and First Tryon Advisors, LLC to Perform System Valuation and Financial Evaluation Services Regarding the Reconstitution Process with the Member Cities, Oconee County, and Town of West Union (Exhibit B)** – The Director stated these are two (2) parts done in succession (with first part being done by Raftelis). This stemmed from the goal in the 2024 Feasibility Study to provide insight into key issues facing sewer service in the county and how to properly fund capital projects and operational maintenance moving forward. Mr. Eleazer said the study provided next steps.

Raftelis has six (6) steps which include:

- Collect data from the OJRSA and the member entities (the cities, Oconee County, and Town of West Union),
- Determine consolidated costs (for consolidated system or individual systems collectively) for revenue requirements for O&M and capital needs (including debt service, cash-financed projects, and proper reserve amount),

- Examine each entity's billing records to determine the demand for wastewater service,
- Calculate retail rates for the combined system,
- Develop a model for revenue requirements based on the projected needs, and
- Present the findings to the board and others as appropriate.

First Tryon's steps include:

- Evaluate and provide analysis of the consolidated system's overall financial condition,
- To develop, through a financial planning model, ways to assist and establish a system debt capacity for capital projects, and
- Participate in meetings and presentations as needed.

Mr. Eleazer said the committee recommended unanimously to proceed with the approval of this. Mr. Bronson asked Mr. Eleazer what the total cost was for each study. Mr. Eleazer replied that Raftelis will cost \$99,605, and First Tryon will not exceed \$25,000. Mr. Bronson said this item on the agenda will authorize the scope of work for those amounts. The next item on the agenda will discuss how to share the cost for this work between the Member Cities, Oconee County, the Town of West Union, and the OJRSA.

Mr. Moulder stated the committee recognized this is an important next step in the reconstitution process and discussed how these studies will provide all the necessary information to answer the questions that have been asked by all the entities. He added that the committee and the City of Seneca feel it is important to get the questions answered and make the appropriate decisions.

Mr. Dial said \$125,000 seems like a very reasonable cost for both studies. Mr. Moulder replied that the original estimate had the City of Seneca paying approximately \$135,000, so he is very pleased with this.

Mr. Dial made a motion, seconded by Mr. Parris, to approve both agreements together as presented. The motion carried.

2. Consider Cost-Sharing Funding for Raftelis Financial Consultants, Inc. and First Tryon Advisors, LLC Services – Mr. Eleazer stated Ms. Katherine Amidon from Bolton & Menk created a draft spreadsheet of cost-sharing information. The Director stated he modified it to show the 10% base amount plus the pro rata share for each entity based on their number of customers. In addition, based on this pro rata share, and from the conversation in committee, West Union will not contribute. He stated this could be changed if the board wants.

It was discussed how the entities would pay for their portions. Mr. Eleazer said that the OJRSA would receive the invoices from the consultants and pay them and then bill the entities monthly for reimbursement. Mr. Moulder stated that, even though the amount is lower than first anticipated, the City of Seneca would appreciate receiving a monthly invoice and paying it in installments.

Mr. Bronson asked if everyone was okay with the methodology of this cost-sharing plan. Mr. Moulder said the pro rata share is historically how it's always been done and it is appropriate with the new billing based on the number of customer accounts.

Mr. Moulder made a motion, seconded by Mr. Dial, to approve the cost-sharing as presented with the 10% base amount plus the pro rata share based on the number of customers and without the Town of West Union contributing. The motion carried.

J) Executive Director's Discussion and Compliance Matters – Mr. Eleazer reported on the following:

1. Environmental and Regulatory Compliance Matters:

Martin Creek Forcemain Break – There was a force main break on the Martin Creek force main the night of January 31, 2026 into February 1, 2026. With the number of holes discovered in the line, the OJRSA is becoming aware that there is concern about the condition of this ductile iron pipe (which is the same material and same diameter pipe as on Speeds Creek force main). The OJRSA is wanting to take a proactive approach to determine what the condition is on this force main and if it needs a partial rehabilitation, partial replacement, or a full replacement of the line. The OJRSA is

using the Indefinite Delivery Contract to look at some non-destructive assessments on the line. He added that there is a 3,000,000-gallon equalization tank that can be used to store the wastewater for a couple of days to camera sections of the line. There is a possibility of getting this done before the end of this fiscal year; if not possible, it will be done next fiscal year.

Pretreatment Program and Sewer Use Regulation – As part of having a delegated authority for a pretreatment program, the OJRSA must keep an updated Sewer Use Regulation (SUR) that meet or exceed the minimum requirements of the state. When the OJRSA received the updated NPDES permit in October/November 2025, OJRSA had to make sure the SUR met or exceeded any changes in the permit. The OJRSA had a 6-month period to get the update into the state. The SUR has been evaluated internally and will be going to an environmental and regulatory expert to review. Then it will go to OJRSA’s attorney, Mr. Michael Traynham, and then onto the board to review and approve. This will be a quick turnaround, as it must be completed and turned into the SC Department of Environmental Services (SCDES) by the end of April.

Mr. Bronson asked Mr. Eleazer to email the document to the board, even in a final draft form, if this is going to be a lengthy document to review to give them time to read. Mr. Eleazer replied he would but added he didn’t expect there to be too many changes.

2. **Peracetic Acid Disinfection System Update** – The OJRSA received approval from SCDES to switch from chlorine gas to a peracetic acid disinfection system. The OJRSA will continue to use chlorine until it can dwindle its onsite level down below 1,000 pounds. The OJRSA will have to continue to have chlorine on the premises as a backup through a few cycles. After that period, the OJRSA will seek approval from SCDES to get rid of chlorine completely.

OJRSA personnel are happy as chlorine drills, fit testing, the Process Safety Management Plan, and the Risk Management Plan will no longer be required. In addition, there will be a cost savings from not having to have consultants come in and assist the OJRSA on all the document updates. Ms. McCullough will be checking on how to close these documents out.

3. **Miscellaneous (If Any):**

Data Centers – The Director attended a meeting on Thursday where they brought up the concern about data centers on wastewater systems. Although there are no discussions about data centers coming to this area, Mr. Eleazer he said he found the conversation interesting. These centers use water for cooling, which isn’t bad on its own; however, it is the anti-corrosion materials and antifreeze or other chemicals added to the water that makes the issue.

Sewer Line Extension Toward I-85 Exit 4 with Pump Station (for Oconee County) – The OJRSA recently heard from the engineer associated with this project. The design was approved by the OJRSA a while ago. It is anticipated that a construction permit will be issued for the project in the not-so-distant future by the SCDES. Currently it is Oconee County’s line to own, but the OJRSA is listed as the operator and maintenance agency of record.

The Director stated that an operating agreement needs to be created between the OJRSA and Oconee County for this purpose. The OJRSA currently has an agreement with Oconee County for the Golden Corner Commerce Park, but that agreement is strictly to serve that pump station and force main. A draft agreement for this Exit 4 project was started about a year ago but was put on the backburner without knowing about how the reconstitution process would proceed. It may be time to bring it back to the front burner.

Mr. Eleazer asked if Mr. Flynn should work on this agreement and should it go through committee or be presented to the full board. Mr. Bronson said he felt it should go through committee. Ms. Myers agreed and said it would be vetted better in committee. Mr. Moulder agreed.

Mr. Bronson asked if an addendum to the current agreement for Golden Corner Commerce Park wouldn’t suffice. Mr. Eleazer replied that Mr. Flynn would be the one to answer that. He added that the original agreement was made solely by OJRSA attorney, Mr. Larry Brandt. Mr. Flynn stated that most attorneys (including himself) prefer to draw the agreements up themselves.

Mr. Eleazer stated he would forward the draft agreement to Mr. Flynn and will have this on a committee agenda to discuss in the very near future. Mr. Bronson asked if there are time constraints on this. Mr. Eleazer replied that the OJRSA has as long as is needed. The flow has already been approved for the project, but they still need to bid out the job and build it and obtain a SCDOT encroachment permit.

OJRSA Presentation – Mr. Eleazer reported that OJRSA’s Commercial Pretreatment Inspector, Mr. Dalton Justice, spoke at the US Fog Alliance Conference in Charleston last week. People from across the country attended this conference. Mr. Eleazer said he has seen pictures of Mr. Justice doing the presentation from people who reported he did a great job. The Director added that there is a lot of interest in what the OJRSA is doing with multi-family homes with the OJRSA becoming a model for grease and rags.

Thanks – Mr. Eleazer took one last minute to thank the board for all they do.

K) Commissioners’ Discussion – Mr. Dial asked how long it will take the OJRSA to dwindle the chlorine down to 1,000 pounds and if the OJRSA will still be required to do annual safety chlorine drills. Mr. Eleazer stated Mr. Lindsay projects to be down to 1,000 pounds on site by Wednesday of next week. He also stated that the OJRSA will not be required to do the chlorine safety training once the level is down.

L) Adjourn – Mr. Bronson adjourned the meeting at 4:49 p.m.

Upcoming Meetings:

- 1. Reconstitution Committee and Executive Committee** – Thursday, February 12, 2026 at 9:00 a.m.
- 2. Operations & Planning Committee** – Thursday, January 15, 2026 at 8:30 a.m.
- 3. Finance & Administration Committee** – Tuesday, January 27, 2026 at 9:00 a.m.
- 4. Board of Commissioners** – Monday, February 2, 2026 at 4:00 p.m.

Approved By: _____
Kevin Bronson, OJRSA Commission Chair

Approved By: _____
Lynn M. Stephens, OJRSA Secretary/Treasurer

Approved By: _____
Christopher R. Eleazer, OJRSA Executive Director

Notification of the meeting was distributed on February 6, 2026 to *Upstate Today*, *Anderson Independent-Mail*, *Westminster News*, *Keowee Courier*, WGOG Radio, WSNW Radio, City of Seneca Council, City of Walhalla Council, City of Westminster Council, Oconee County Council, SCDES, www.ojrsa.org, and posted at the OJRSA Administration Building.

***ATTACHMENTS STARTING NEXT PAGE**



Board of Commissioners Meeting
OJRSA Operations & Administration Building
Lamar Bailes Board Room
March 2, 2026 at 4:00 PM

OJRSA commission and committee meetings may be attended in person at the address listed above. The OJRSA will also broadcast meetings live on its YouTube channel at www.youtube.com/@OconeeJRSA (if there is a technical issue preventing the livestreaming of the meeting, then a recording will be published on the channel as soon as possible). For those not able to attend in person, then the OJRSA Board or Committee Chair will accept public comments by mail (623 Return Church Rd, Seneca, SC 29678) or at info@ojrsa.org. Comments must comply with the public session instructions as stated on the meeting agenda and will be received up until one hour prior to the scheduled meeting. If there is not a public session scheduled for a meeting, then comments shall not be accepted.

Agenda

- A. Call to Order** – Kevin Bronson, Board Chair
- B. Invocation and Pledge of Allegiance** – Led by Commissioner David Dial
- C. Proclamation and Recognition of OJRSA Staff**
The South Carolina General Assembly designated the first Monday in March each year as **Water Professionals Day** to annually recognize the essential role of water industry experts and support staff across the state. This observance honors the dedication and service of the professionals who safeguard South Carolina’s wastewater, drinking water, and stormwater systems, and who work tirelessly to protect public health and support our communities. (125th Session, 2023-2024 Bill 3799: Water Professionals Day)
- D. Public Session** – Receive comments relating to topics that may or may not be on this agenda. Session is limited to a maximum of 30 minutes with no more than 5 minutes per speaker.
- E. Approval of Minutes**
- Board of Commissioners Meeting of February 2, 2026
- F. Committee and Other Meeting Reports**
- Reconstitution Committee and Executive Committee Meeting of December 11, 2025 as approved by committee on February 12, 2026 – Kevin Bronson, Committee Chair *Acceptance of the February 12, 2026 meeting minutes to be considered at the board meeting following committee approval*
 - Operations & Planning Committee Meeting of February 19, 2026 *Canceled due to lack of agenda items*
 - Finance & Administration Committee Meeting of February 24, 2026 – Scott Parris, Committee Meeting Leader
- G. Secretary/Treasurer’s Report** (Exhibit A) – Lynn Stephens, Secretary/Treasurer
- H. Presentation and Discussion Items** [May include vote and/or action on matters brought up for discussion]
- None
- I. Action Items**
1. Approve for Executive Director to execute agreements with Raftelis Financial Consultants, Inc. and First Tryon Advisors, LLC to perform system valuation and financial evaluation services regarding the reconstitution process with the Member Cities, Oconee County, and Town of West Union (Exhibit B) – Chris Eleazer, Director and Kevin Bronson, Board Chair and Ad Hoc/Executive Committee Chair
 2. Consider cost-sharing funding for Raftelis Financial Consultants, Inc. and First Tryon Advisors, LLC services – Kevin Bronson, Board Chair and Ad Hoc/Executive Committee Chair and Chris Eleazer, Director
- J. Executive Director’s Discussion and Compliance Matters** – Chris Eleazer, Director
1. Environmental and regulatory compliance matters
 2. Peracetic acid disinfection system update
 3. Miscellaneous (if any)
- K. Commissioners’ Discussion** – Led by Kevin Bronson, Board Chair
Discussion can be related to matters addressed in this meeting or for future consideration by the Board or Committee. Voting is not permitted during this session.

L. Adjourn

Upcoming Meetings

All meetings to be held in the Lamar Bailes Board Room unless noted otherwise.

- Reconstitution Committee and Executive Committee – March 12, 2026 at 9:00 AM
- Operations & Planning Committee – March 19, 2026 at 8:30 AM
- Finance & Administration Committee – March 24, 2026 at 9:00 AM
- Board of Commissioners – April 6, 2026 at 4:00 PM



Secretary/Treasurer's Report for Board of Commissioners

Prepared for the March 2, 2026 OJRSA Board of Commissioners Meeting

Cash and investment information stated herein come from bank and other financial records as of: February 27, 2026

UNRESTRICTED FUNDS CASH AND INVESTMENTS SUMMARY

Account/Fund Name	Cash (\$)	Investments (\$)	Total (\$)
Wholesale Operations & Maintenance (O&M)	296,788	3,185,000	3,481,788
Retail Operations & Maintenance (RO&M)	94,674	0	94,674
TOTAL UNRESTRICTED FUNDS	391,462	3,185,000	3,576,462

RESTRICTED FUNDS CASH AND INVESTMENTS SUMMARY

Account/Fund Name	Cash (\$)	Investments (\$)	Total (\$)
Projects and Contingency (PCF)	877,999	980,000	1,857,999
Wholesale Impact Fund (WIF)	280,579	7,105,000	7,385,579
Retail Impact Fund (RIF)	3,400	0	3,400
TOTAL RESTRICTED FUNDS	1,161,978	8,085,000	9,246,978

Combined Total for All Funds

Cash

Investments

Combined

Account Notes:

DAYS CASH ON HAND

Financial & Accounting Policy Section 2.10(H) states the minimum balances established for OJRSA Wholesale O&M and Retail O&M funds are 120 Days Operating Cash on Hand.

$$\text{Formula for Cash on Hand} = \frac{\text{Cash} + \text{Cash Equivalents}}{(\text{Annual Operating Expense} - \text{Depreciation}) \div 365 \text{ Days}}$$

	Cash on Hand (Days)	Annual Operating Expense minus Depreciation (\$)	Budget Amended During Fiscal Year?
O&M Fund	188.0	6,759,426	X NO YES
RO&M Fund	326.6	105,802	NO X YES

INDEPENDENT RECONCILIATION OF ACCOUNTS

All transactions for all funds have been satisfactorily reconciled by an independent accounting firm for the month of January 2026 (mark with an "X" on appropriate line): X YES NO See attached document(s) from accountant.

Reconciliation Notes:

Reconciliations now being performed by new CPA firm: GreeneFinneyCauley, LLP.

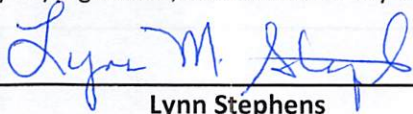
See next page for more information

INVESTMENTS UPDATE

Maturing Investment	%age Rate	Fund Code	Maturity Date	Amount (\$)	To Be Reinvested?	
Wells Fargo	4.25	WIF	3/5/2026	245,000.00	X	YES NO
Morgan Stanley	4.25	WIF	3/5/2026	245,000.00	X	YES NO
Parkway Bank & Trust	4.3	O&M	3/12/2026	245,000.00	X	YES NO
B1 Bank	3.75	O&M	3/30/2026	245,000.00	X	YES NO
Goldman Sachs	4	WIF	4/1/2026	245,000.00	X	YES NO
First Trust Savings	4	WIF	4/2/2026	245,000.00	X	YES NO
Axos Bank	3.8	WIF	4/2/2026	245,000.00	X	YES NO
						YES NO
						YES NO
						YES NO
						YES NO
						YES NO
						YES NO

Investment Notes:

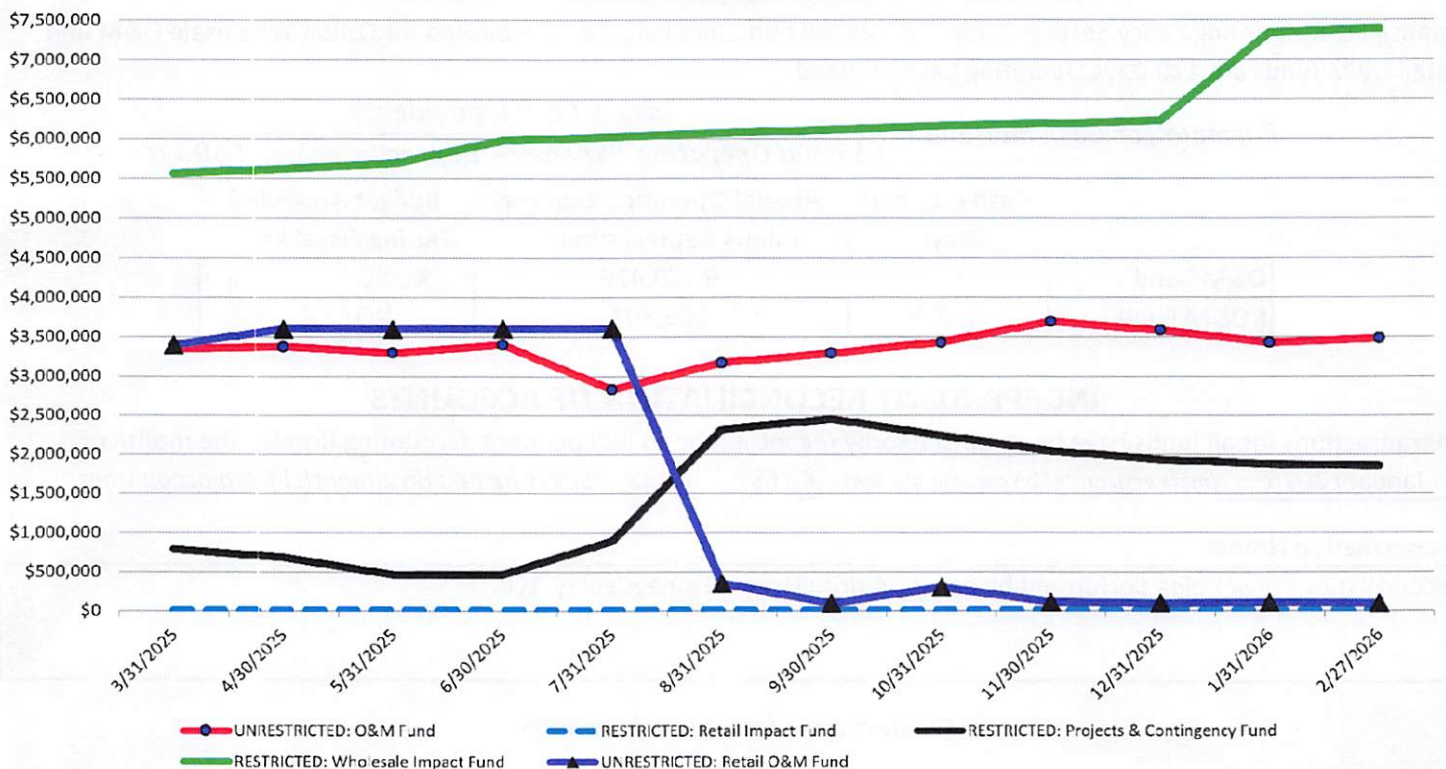
By my signature, to the best of my knowledge, I certify this report is accurate.



Lynn Stephens

OJRSA Secretary/Treasurer

Combined Cash & Investments Over Last 12 Months





February 2, 2026

Mr. Chris Eleazar
Executive Director
Oconee Joint Regional Sewer Authority
623 Return Church Road
Seneca, SC 29678

Subject: Proposal for Oconee Joint Regional Sewer Authority Rate Study

Dear Mr. Eleazar:

Raftelis Financial Consultants, Inc. (Raftelis) is pleased to submit this proposal to provide financial consulting services to the Oconee Joint Regional Sewer Authority (OJRSA). We appreciate the opportunity to submit this proposal, which details our understanding and approach to meeting OJRSA's objectives.

Project Understanding

OJRSA was established through a series of legal acts, resolutions and agreements that began with the creation of the Oconee County Sewer Commission in 1971. Since that time, several agreements have been made to clarify roles and responsibilities with regard to the provisions of sewer in Oconee County, ultimately ending with the creation of OJRSA in 2007. Entities involved in OJRSA include Oconee County, OJRSA, the City of Seneca, the City of Walhalla, the City of Westminster, and the Town of West Union.

In 2024, OJRSA secured funding from the South Carolina Rural Infrastructure Authority to fund a regional sewer feasibility study for Oconee County, SC. The goal of the study was to provide insight into key issues facing sewer service in the County and to outline recommendations to ensure that sewer operations in Oconee County remain viable for the future. The Study, which was performed by Ardurra (formerly W.K. Dickson & Co, Inc), Bolton & Menk, Inc. and Willdan Financial Services, was completed in August 2024 (2024 Regional Feasibility Planning Study) and provided several recommendations and next steps, which include the completion of a detailed financial and cost-of-service study that considers the 20-year capital improvement needs .

OJRSA has requested that Raftelis, in collaboration with Ardurra, Bolton & Menk, Pope Flynn, LLC (legal counsel), and First Tryon Advisors (financial advisor), together the "Project Team", prepare a scope of services to perform the detailed financial and cost-of-service analysis as identified in the 2024 Regional Feasibility Planning Study. The following project approach details the tasks that we believe are necessary to complete the study for OJRSA.

Scope of Services

We have developed the following Scope of Services based on our understanding of OJRSA's needs. The scope of services can be adjusted, as needed, to better suit the needs of OJRSA or address other rate and finance-related issues if they arise. Our proposed scope of services includes the items listed below.

Task 1: Project Initiation, Management, and Data Collection

The project management task begins with the submittal of this engagement letter and continues throughout the duration of the Study. It is designed to ensure the Study progresses in an efficient and deliberate manner. This task will include administrative components related to project management and quality assurance and control processes.

As part of this task and since Raftelis will be a new addition to the team that performed the 2024 Regional Feasibility Planning Study, a kick-off meeting will be held to ensure we have a thorough understanding of all available information for this study and the relationships among stakeholders.

Raftelis will prepare and submit to OJRSA and member entities a detailed data request list so readily available data can be forwarded to Raftelis. The data required will include, but not be limited to, operating and capital budgets, customer billing information, financial reports, population or growth forecasts, ordinances, and contractual agreements. Note that this information will be needed from each entity (Oconee County, OJRSA, the City of Seneca, the City of Walhalla, the City of Westminster, and the Town of West Union).

Task 2: Project Revenue Requirements

The first step in the study process will be developing forecasts of revenue requirements. The revenue requirements will include all operating and maintenance (O&M) costs, capital costs (including annual debt service payments and cash-financed capital), and reserve requirements.

Using information and documents provided as part of the 2024 Regional Feasibility Planning Study and information provided in response to the data request, Raftelis will prepare a revenue requirement forecast for OJRSA. The revenue requirements will consider costs for a consolidated system to include OJRSA, Oconee County, City of Seneca, City of Walhalla, City of Westminster, and the Town of West Union.

Raftelis understands that the data provided as part of the 2024 Regional Feasibility Planning Study will be used to determine a projection of operating expenses for a consolidated system and entity. Raftelis will rely on these estimates, as well as those from Ardurra and Bolton & Menk, to establish the combined system operating costs. To the extent necessary, Raftelis will collaborate with the Project Team to ensure that reasonable estimates for additional operating costs and/or cost efficiencies from economies of scale are considered. A forecast of system operating expenses will be prepared that accounts for cost increases driven by system growth and general inflation.

The projection of revenue requirements will reflect the individual system's current and future capital needs, as established in the previous studies. Additionally, it is our understanding that each individual entity/utility has been asked to provide capital plans as a directive of the results of the 2024 Regional Feasibility Planning Study. Capital project costs will be compiled and, with assistance from Ardurra and Bolton & Menk, a five-to-ten-year capital project list will be established. Funding sources for future capital projects will include a combination of rates/cash, grants, and future debt (as discussed further in the following paragraph).

Revenue requirements must consider current and future debt service costs. Payment schedules for existing OJRSA debt will be paired with future debt service cost related to: 1) planned debt-funded capital projects for the combined system and 2) if applicable, the retirement of debt associated with the assets for the local collection systems (Oconee County, the City of Seneca, the City of Walhalla, the City of Westminster, and/or the Town of West Union). Raftelis will rely on First Tryon Advisors to advise on the size, timing, terms, and structure of all future debt issuances.

The forecast of revenue requirements will consider certain financial and debt policies, including debt service coverage and days cash on hand. Policies and metrics will be identified, tracked, and incorporated into the forecast of revenue requirements. Raftelis will meet with OJRSA staff to review all components of the forecast of revenue requirements. We will solicit staff input to ensure the forecast is consistent with the expressed financial objectives.

Task 3: Establish and Forecast Billable Units of Service

Raftelis will examine each entity's billing records to determine customer demand for wastewater service. To do so, Raftelis will use detailed water/sewer usage information from each of the sewer entities. Based on the information obtained, Raftelis will develop a forecast of billable units of service over a five-to-ten-year forecast period using growth assumptions for each entity or utility's service area. We will discuss key assumptions with OJRSA staff and the Project Team to ensure consistency with previous studies and local knowledge.

Task 4: Calculate Rates

The next step in the study process is to calculate retail rates for a combined system using the analyses from Tasks 2 and 3. Rates will be calculated using wastewater cost-of-service concepts for each year in the forecast period and adjusted, where possible, to provide for a smooth forecast of rates. Customer impact analyses will be performed to understand the impact of proposed rate changes to different types of customers from each entity. This will help OJRSA assess the full impacts on customers under individual and consolidated systems.

A combined/consolidated entity will also need to consider other rate/cost mechanisms to reflect the new structure of local sewer service. For example, it may be appropriate to consider a billing charge (cost per-bill charge) that OJRSA is responsible for paying to local water providers for billing on OJRSA's behalf. We will discuss these items with OJRSA and the Project Team at the kickoff meeting to ensure a comprehensive list of rates/charges for evaluation is established. Fee methodologies will be established that are straightforward and consistent with industry standards.

Task 5: Model Development

At the heart of any successful rate study is the model used to develop revenue requirements and perform operational and capital financial planning, review customer information, and calculate rates and revenues. The model incorporates the results of each of the other tasks in the engagement, and is sophisticated enough to perform the complex calculations involved in a comprehensive rate analysis with the ability to analyze various rate scenarios.

The model created for this engagement will be developed using Microsoft Excel and will be based on a model framework that incorporates industry-standard rate-setting methodologies in a user-

MR. CHRIS ELEAZAR
OCONEE JOINT REGIONAL SEWER AUTHORITY

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friendly manner. The rate model will be built using our innovative modeling approach and will include a customized and interactive dashboard.

Task 6: Recommendations & Presentation

Raftelis will be able to assist OJRSA as necessary in presenting the results of the study and supporting study recommendations. We will work with OJRSA to determine the most appropriate level of stakeholder interaction. For the purpose of this scope of services, we have included three in-person presentations.

Project Fees

We propose to complete the scope of work detailed in this engagement letter for fees and expenses not-to-exceed \$99,605. Estimated fees assume approximately 323 professional hours. Attachment A provides a work plan, detailing our anticipated level of effort. The project fees are based on our standard hourly billing rates for professional and administrative personnel assigned to the project, plus direct expenses. Expenses would relate to travel costs, computers, postage, supplies, etc.

It is our practice to bill monthly for fees and expenses as they are incurred during a project. The attached work plan provides an estimate of the time required to complete each task, and we reserve the right to shift hours among tasks and personnel as circumstances may change during the project. Total fees and expenses will be limited to the not-to-exceed amount unless specific approval for an adjustment in scope is approved by OJRSA. If actual fees incurred are less than the estimated fees in the work plan, then these savings will be retained by OJRSA.

Project Schedule

It is Raftelis' understanding that OJRSA would like to have the combined system rate study completed as soon as possible. Raftelis anticipates that the study can be completed by the end of September 2026, however, much of the analysis is dependent on information to be provided by outside parties. Raftelis will work with OJRSA to try and meet desired timeframe recognizing that there may be issues that arise.

We look forward to working with you and your team at OJRSA. Should you have any questions, please do not hesitate to contact me at (704)373-1199. If the provisions of this engagement letter are acceptable, please sign and return one copy of the letter for our files. We are delighted to have this opportunity to be of continued assistance to OJRSA.

Very truly yours,

RAFTELIS FINANCIAL CONSULTANTS, INC.



Melissa Levin
Executive Vice President

MR. CHRIS ELEAZAR
OCONEE JOINT REGIONAL SEWER AUTHORITY

We accept the terms of this engagement letter:

_____	_____
Signature	Name of authorized agent
_____	_____
Date	Title

MR. CHRIS ELEAZAR
OCONEE JOINT REGIONAL SEWER AUTHORITY

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Attachment – Proposed Workplan

Tasks	Meetings		Hours				Total Fees & Expenses
	Virtual	In Person	Melissa Levin	Will Kerr	Barrett Funderburk	Total Hours	
1. Project Initiation, Management, and Data Collection	0	1	8	12	12	32	\$10,650
2. Project Revenue Requirements	2	0	8	16	40	64	\$18,680
3. Establish and Forecast Billable Units of Service	1	0	4	12	32	48	\$13,620
4. Calculate Rates	1	0	10	20	24	54	\$17,110
5. Model Development	0	0	1	8	24	33	\$8,995
6. Recommendations and Presentations	2	3	24	32	36	92	\$30,550
Total Meetings / Hours	6	4	55	100	168	323	–
Hourly Billing Rates	–	–	\$425	\$340	\$230	–	–
Total Professional Fees	–	–	\$23,375	\$34,000	\$38,640	–	\$96,015
						Total Expenses	\$3,590
						Total Fees & Expenses	\$99,605



6101 Carnegie Boulevard, Suite 210
Charlotte, NC 28209

WORK ORDER NUMBER 2

WORK ORDER to the Agreement dated December 7, 2021, by and between the Oconee Joint Regional Sewer Authority (the “**Client**”) and First Tryon Advisors, LLC (the “**Advisor**”).

SERVICES

The Advisor will provide the following Services under this Work Order:

- Evaluate and provide a detailed analysis of the Client's existing financial condition, credit profile and debt portfolio.
- Build a comprehensive financial planning model (the “Model”) to assist in evaluating and establishing the Client’s debt capacity for various projects, as well as evaluating the potential reconstitution of the Client and consolidation / merger of existing entities under the Client’s management, taking the following variables into consideration:
 - Project Specific Items:
 - Timing and amounts
 - Available revenue sources
 - Available funding structures
 - Financing term
 - Amortization/debt service
 - Prioritization of capital project needs
 - Reconstitution and Consolidation / Merger Specific Items:
 - Timing of proposed consolidation(s) / merger(s)
 - Existing and proposed cash flows of entities coming under the Client's management
 - Financial condition, credit profile and debt portfolio of entities coming under the Client's management
 - Revenue/cost/growth projections
 - Impact on financial ratios, coverages, etc.
- Work hand-in-hand with the Client's staff to refine the Model to help forecast future financial performance based on pro forma projections provided by the Client, evaluate the Client's debt capacity and affordability and assess the sensitivity of the Client's various planning assumptions.
- At the Client's request, participate in Board meetings, workshops and committee meetings to facilitate the development of the Model.

TERM

The Term with respect to the Services to be performed under this Work Order shall end 30 days after the completion of the Services described above, unless terminated earlier in accordance with the Agreement.

COMPENSATION

In establishing fees, the Advisor takes into account multiple factors, including the efficiency with which the work was done, the result achieved, the complexity of the matter and any special experience or expertise applied to it, any extraordinary scheduling or preemptive attention devoted to the project, and the degree of professional responsibility or liability undertaken by the firm.

For the services to be performed in connection with the above-mentioned Scope of Services, the Advisor proposes an hourly rate of \$400/hour with invoices to be processed on a monthly basis. The Advisor will consult with the Client if at any time the Advisor believes that circumstances require an adjustment to its fees. In addition, the

Oconee Joint Regional Sewer Authority
Work Order Number 2
January 5, 2026
Page 2 of 2

Advisor will alert the Client when its cumulative fees reach \$25,000 at which point the Client can consent to additional work under this Work Order up to an additional \$25,000 or such other mutually agreeable amount.

In addition to the compensation outlined above, the Client will reimburse the Advisor for out-of-pocket expenses incurred in connection with the Services. Customary out-of-pocket expenses include, without limitation, costs of travel, meals, lodging, printing/copying, etc. The Advisor will bill the Client for such expenses at cost, with no mark-up. The Advisor will not bill the Client for indirect costs such as telephone, fax, and conference call services; instead, the Client will pay the Advisor an administrative expense fee equal to 4% of any invoiced fee for Services as reimbursement for costs not reasonably allocable on a client-by-client basis.

The Advisor is firmly committed to demonstrating value to the Client throughout the financing process. If at any time the Client believes that the Services provided are not consistent with the fees charged by the Advisor, the Client may adjust the fee for such Services to any amount the Client deems appropriate.

AGREED AND ACCEPTED this _____ day of _____, 2026:

OCONEE JOINT REGIONAL SEWER AUTHORITY

By: _____
Name:
Title:

FIRST TRYON ADVISORS, LLC

By: David Cheatwood
Name: David Cheatwood
Title: Managing Director

By: J. Walter Goldsmith
Name: J. Walter Goldsmith
Title: CEO

Oconee Joint Regional Sewer Authority - Reconstitution

Draft Technical and Financial Analysis Cost Sharing Formula

Using Equal Percentage of Contract Amount and Then Pro Rata Share for Remaining

Contract Amt. **\$125,000** *Total cost of system valuation and financial evaluation services*

% of Contract (each system) **10.0%** *Each system pays equal percentage of Contract Amt*

	BASE AMOUNT	PRO RATA SHARE	TOTAL
Seneca	\$12,500	\$41,927	\$54,427
Walhalla	\$12,500	\$12,411	\$24,911
Westminster	\$12,500	\$7,678	\$20,178
Oconee	\$12,500	\$472	\$12,972
OJRSA	\$12,500	\$12	\$12,512
West Union	\$0	\$0	\$0
Difference OJRSA to cover	-----	-----	\$0
	\$62,500	\$62,500	\$125,000

	2025	
Utility	Customer #	Flow Vol
Seneca	67.08%	73.03%
Walhalla	19.86%	16.45%
Westminster	12.29%	9.38%
West Union	0.75%	0.81%
I-85 / Oconee	0.02%	0.32%
	100.00%	100.00%



Piedmont Municipal Power Agency

121 Village Drive
Greer, SC 29651
www.pmpa.com

(864) 877-9632
(864) 879-2122 fax
(877) 236-3547 toll free

Finance Committee

Via Zoom

March 2, 2026

2:00 pm

Zoom link:

<https://us04web.zoom.us/j/73473942465?pwd=IrWJYzb3bacaKsMMABcqYq0hMaawRq.1&from=addon>

Meeting ID: 734 7394 2465

Passcode: 4BryQD

AGENDA

1. Call to Order and declaration of quorum

Old Business

2. Approval of Minutes – April 10, 2024 (Attached)

New Business

3. Existing PMPA-owned transmission assets & future transmission requirements
4. PMPA General & Administrative expense allocation
5. Dispersal of capacity sale proceeds
6. Adjourn

Future Items

- Method for returning working capital in 2029 and future working capital requirements
- True-ups of the Union Billing Agreement after termination



DEMENTIA 101

An introduction to dementia for those who have someone in their life with the diagnosis. This presentation may also be appropriate for those newly diagnosed with dementia. Presented by the South Carolina Department on Aging. Ages 15+

March 25 @ 4:30 PM

Seneca Library

APRIL
18
2026

ISSAQUEENA'S LAST RIDE

BIKE CHALLENGE



Rotary Club of Walhalla
District 7750



Rotary Club of Walhalla
District 7750

ST. JOHN'S
LUTHERAN CHURCH
301 W MAIN STREET
WALHALLA, SC



Issaqueena's
Last Ride

REGISTRATION @ [BIKESIGNUP.COM](https://www.bikesignup.com)