

RESOLUTION R-2009-068

ORIGINAL
STAMPED IN RED

*Authorizing execution of the Written Decision by Columbia City Council
Concerning the Business License Appeal of Angelica Corporation*

BE IT RESOLVED by the Mayor and City Council this 2nd day of September, that the Mayor is authorized to execute the attached Written Decision by Columbia City Council Concerning the Business License Appeal of Angelica Corporation.

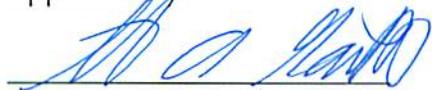
Requested by:

Mayor and City Council



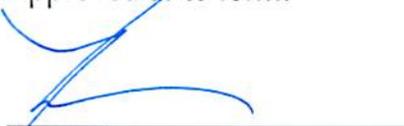
Mayor

Approved by:



Interim City Manager

Approved as to form:



City Attorney

Introduced: 9/2/2009

Final Reading: 9/2/2009

ATTEST:



City Clerk

STATE OF SOUTH CAROLINA)
)
COUNTY OF RICHLAND)
)
CITY OF COLUMBIA)
_____)

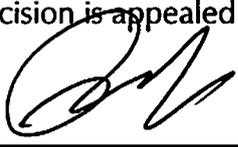
**WRITTEN DECISION BY COLUMBIA
CITY COUNCIL CONCERNING
BUSINESS LICENSE APPEAL BY
ANGELICA CORPORATION**

The above-referenced appeal was heard by Columbia City Council on July 15, 2009. Angelica Corporation requested adjustment or abatement of underpayment penalties owed for business license years 2006, 2007 and 2008.

After hearing the appeal, City Council makes the following findings of fact: 1) Angelica Corporation engaged in business within the City limits during the years 2006 – 2008; 2) Angelica Corporation applied for a business license in the City of Columbia for the years 2006 – 2008; 3) On its business license applications for the years 2006 – 2008, Angelica Corporation underreported its gross income from the preceding year; and, 4) Angelica Corporation has now provided the City of Columbia with its gross income for the years of 2005 – 2007, upon which license fees and penalties have now been calculated for the business license years 2006 – 2008.

Based on the application of standards set forth in Chapter 11, Article II, of the Columbia City Code, City Council hereby finds that Angelica Corporation underreported its gross income on its business license applications for 2006 – 2008. Therefore, Angelica Corporation must pay to the City of Columbia the total due, consisting of license fees and penalties, as stated in the letter dated May 28, 2009 from Jane North, Business License Specialist. See Columbia City Code, § 11-42 (stating the license inspector shall levy and collect a late penalty of five percent of the unpaid fee for each month after the due date until paid); Mun. Ass'n of South Carolina v. AT&T, 361 S.C. 576, 606 S.E.2d 468 (2004) (holding that "South Carolina law allows municipalities to impose by ordinance a 5% per month penalty for the late payment of business license taxes"). There is no provision in the Columbia City Code which allows for adjustment or abatement of penalties.

The City has received a check from Angelica Corporation for the total amount due. The City will negotiate said check and this written decision will become final unless this decision is appealed to a court of competent jurisdiction within ten days after service.



Robert D. Coble, Mayor

9/10/2009
Date