



March 21, 2017

Ms. Jennifer Dobson
Legislative Oversight Committee
South Carolina House of Representatives
P.O. Box 11867
Columbia, SC 29211

Dear Ms. Dobson,

Thank you for your assistance at this morning's meeting of the Education and Cultural Subcommittee. We are grateful for the committee members' time and attention, and we would like to respond to a number of questions raised during the meeting.

Rep. Jefferson asked about salary information from the positions listed in the "Resources" section of the PowerPoint presentation that we offered this morning. That information is listed below.

Administration

Agency Director and SHPO (\$98,409)

Deputy Director for Administration

(Human Resources; Facility Security; Vehicles; Facility liaison with General Services; Facility Rentals) (Administrative Manager I, job class avg. salary \$67,687)

Administrative Assistant (Facility Rentals and Gift Shop) (job class avg. salary \$28,067)

IT Systems Specialist (IT Tech III) (job class avg. salary \$45,500)

Finance Manager (Fiscal Analyst III) (job class avg. salary \$50,592)

Finance Assistant (Fiscal Analyst I) (job class avg. salary \$35,105) Agency
Advancement Coordinator (Program Coordinator I) (job class avg. salary \$39,751)

Archives and Records Management

Deputy Director-Archives and Records Management (Program Manager I, job class avg. salary \$69,875)

Imaging

Supervisor (Archivist IV) (job class avg. salary \$40,378)

Micrographics (*Microfilm and Digital Conversion*)

-Archivist III (job class avg. salary \$35,383)

-Administrative Specialist III (job class avg. salary \$30,719)

Digitization and SCERA (*SC Electronic Records Archive*)

Electronic Archivist (Archivist III) (job class avg. salary \$35,383)

Reference (Reference Room)

Archivist IV (job class avg. salary \$40,379)

Archivist III (job class avg. salary \$35,383)

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Long-time volunteer (retired FTE)

Processing

Archival Supervisor (job class avg. salary \$53,700)

Electronic Catalog Archivist (Archivist III)

(job class avg. salary \$35,383)

Electronic Processing Archivist (Archivist III) (job class avg. salary \$35,383)

Long-time volunteer (retired FTE)

Records Management

Archival Supervisor (job class avg. salary \$53,700)

State and Local Records

Records Analyst II (job class avg. salary \$38,682)

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Electronic Records Analyst (Records Analyst II) (job class avg. salary \$38,682)

Records Center

SRC Manager (Records Analyst III) (job class avg. salary \$45,515)

Historic Preservation (SHPO)

Deputy State Historic Preservation Officer (Program Manager I) (Program Manager I, job class avg. salary \$69,875)

Compliance, Survey, and Tax Incentives

Associate Architect (job class avg. salary \$55,418)

Archivist IV (job class avg. salary \$40,379)

Archeologist (Vacant)

DOT Liaison (Archivist IV) (job class avg. salary \$40,379)

Registration, Grants, and Outreach

Archival Supervisor (job class avg. salary \$53,700)

Archivist IV (job class avg. salary \$40,379)

Archivist IV (job class avg. salary \$40,379)

Digital Information Coordinator (SC Historic Property Record) (Archivist IV) (job class avg. salary \$40,379)

Rep. Smith requested information regarding the value of tax credit programs in South Carolina, and that information for the past three fiscal years appears below. For Federal Tax Credits we

only have data for “Actual Costs,” but we have data for both “Qualified Rehab Costs” and “Total Costs” for the State Homeowner Tax Credits. We can provide data for other years if needed.

Federal Tax Credits

<u>State Fiscal Year</u>	<u># Projects</u>	<u>Actual Cost</u>
13-14	5	\$3,496,646
14-15	11	\$49,145,884
15-16	10	\$15,575,357

State Homeowner Tax Credits

<u>State Fiscal Year</u>	<u># Projects</u>	<u>Qualified Rehab Costs</u>	<u>Total Costs</u>
13-14	4	\$699,050	\$1,100,775
14-15	10	\$2,561,170	\$5,635,107
15-16	8	\$3,018,626	\$7,450,328

Rep. Smith also requested information regarding potential fee schedules for the processing of state tax credit applications. Below, we have provided information and links to the fee schedules of three other southern states.

MISSISSIPPI STATE TAX CREDIT FEE SCHEDULE

<u>Cost of Rehabilitation</u>	<u>Total Fee</u>
\$5,001 to \$9,999	\$ 150
\$10,000 to \$24,999	\$ 225
\$25,000 to \$99,999	\$ 300
\$100,000 to \$499,999	\$ 500
\$500,000 to \$999,999	\$1,500
\$1,000,000 or more	\$2,000

http://www.mdah.ms.gov/new/wp-content/uploads/2013/06/tax_fee-pay-form8-13-2012.pdf

VIRGINIA STATE TAX CREDIT FEE SCHEDULE

<u>COST OF REHABILITATION</u>	<u>PART 2 REVIEW FEES (SAME AS PART 3)</u>
Less than \$100,000.....	\$250
\$100,000 to \$249,999.....	\$500
\$250,000 to \$499,999.....	\$1,000
\$500,000 to \$999,999.....	\$2,000
\$1,000,000 to \$1,999,999.....	\$4,000
\$2,000,000 to \$3,499,999.....	\$5,000
\$3,500,000 to \$4,999,999.....	\$7,000
\$5,000,000 and above.....	\$8,000

http://dhr.virginia.gov/tax_credits/Billing_Statement.docx

GEORGIA TAX CREDIT FEE SCHEDULE

“The fee schedule is based on a percentage of the qualified rehabilitation expenditures (QRE) that establish the amount of income tax credit allowed for a certified rehabilitation project. The fee amount is one-half percent (0.005) of the first \$500,000 in QREs, plus one percent (0.01) of any QREs over \$500,000. The fee is nonrefundable and is collected in two installments: 75 percent at Part A – Preliminary Certification application -- and 25 percent at Part B – Final Certification application. HPD will bill the owner when the applications are received and project review will only begin after payment is received. The minimum fee is \$250 (for projects with QRE of \$100,000 or under) and the maximum fee is \$10,000. For projects with an acceptable Part A application received prior to January 1, 2016, that are completed after January 1, 2017, only the Part B fee portion of the new fee schedule will be charged. If you are only participating in the Preferential Property Tax Freeze program, the fee is \$50. If you are participating in both the Preferential Property Tax Freeze program and the State Income Tax Credit Program, the \$50 fee is waived. Only Cashier’s Checks or money orders are accepted and must be made payable to the Georgia Department of Natural Resources. Additionally, federal projects must pay a separate fee to NPS for that agency’s review. The federal fee is based on the actual dollar amount of the rehabilitation.” http://georgiashpo.org/incentives/tax/FAQ_tax

Rep. Smith asked if there is language in the agency’s legislation regarding the State Grant Fund, which we discussed. Since the end of state funding for the State Grant Fund, the proviso that allowed the agency to collect funds to be placed in that fund has been removed. That language did not refer specifically to funding from the State of South Carolina. Below is wording from the removed proviso.

“The funds earned from the US Department of the Interior by the SCDAH for administering the National Historic Preservation Program in this State, with the exception of the appropriate amount of indirect cost reimbursement to the General Fund, must be deposited in a special account in the State Treasury, to be used by this department for a Historic Preservation Grants program that will assist historic properties throughout South Carolina.”

Please let me know if there are other questions that we may answer for the committee members, and thank you again for your assistance.

Best regards,

Signature Redacted

W. Eric Emerson, Ph.D.
Director and SHPO