

STATE OF SOUTH CAROLINA)
)
COUNTY OF ORANGEBURG) ORDINANCE NO. _____

AN ORDINANCE

(1) TO IMPOSE, SUBJECT TO A REFERENDUM, A ONE PERCENT SALES AND USE TAX WITHIN ORANGEBURG COUNTY PURSUANT TO THE CAPITAL PROJECT SALES TAX ACT (“THE TAX”); TO PROVIDE CONDITIONS PRECEDENT TO THE IMPOSITION OF THE TAX, AND CONDITIONS OR RESTRICTIONS ON THE USE OF THE TAX REVENUE; TO SPECIFY PURPOSES AND PROJECTS FOR WHICH THE TAX MAY BE USED; TO PROVIDE THE MAXIMUM COST OF PROJECTS TO BE FUNDED BY THE TAX; TO PROVIDE THE MAXIMUM TIME FOR WHICH THE TAX MAY BE IMPOSED; TO PROVIDE THE MAXIMUM AMOUNT OF NET TAX PROCEEDS TO BE RAISED; TO ESTABLISH THE PRIORITY OF EXPENDING THE NET TAX PROCEEDS;

(2) TO PROVIDE FOR A COUNTY-WIDE REFERENDUM ON THE TAX, INCLUDING THE ISSUANCE OF BONDS IN CONNECTION WITH THE TAX; TO PRESCRIBE THE BALLOT QUESTION FOR THE REFERENDUM, INCLUDING ALL INFORMATION REQUIRED BY STATUTE TO BE CONTAINED IN THE BALLOT QUESTION; TO PROVIDE FOR THE CONDUCT OF THE REFERENDUM BY THE REGISTRATION AND ELECTION COMMISSION OF ORANGEBURG COUNTY;

(3) TO PROVIDE FOR THE ADMINISTRATION AND THE PAYMENT OF THE TAX;

(4) TO PROVIDE FOR BONDS TO BE ISSUED IN CONNECTION WITH THE TAX, INCLUDING ALL INFORMATION REQUIRED BY STATUTE TO BE CONTAINED IN AN ORDINANCE THAT PROVIDES FOR BONDS TO BE ISSUED IN CONNECTION WITH THE TAX; TO PROVIDE THAT THE TAX REVENUES MAY BE USED TO DEFRAY DEBT SERVICE ON THE BONDS ISSUED IN CONNECTION WITH THE TAX; AND

(5) TO PROVIDE FOR OTHER MATTERS RELATING THERETO.

The County Council of Orangeburg County, South Carolina (“Council”), as a preliminary matter to passage of this ordinance, observes and finds as follows:

1. Prior to 1998, the South Carolina General Assembly enacted the Capital Project Sales Tax Act, S.C. Code Ann. Sections 4-10-330 through 380, which has been amended from-time-to-time in the years since its original passage (“CPST Act”), pursuant to which a county governing body may impose a one percent (1%) sales and use tax by ordinance, subject to a referendum, within the county area for a specific purpose or purposes and for a limited amount of time to collect a limited amount of money, and the revenues collected pursuant to the CPST Act may be used to defray debt service on bonds issued to pay for projects authorized by the CPST Act.

2. In 2004, in the unincorporated areas of the County of Orangeburg ("County") as well as in the municipalities within the County ("Municipalities) there were projects on the drawing board that promoted and protected the health and welfare of the citizens and otherwise served public purposes, but for which funding was not available ("2004 Unfunded Projects").
3. In 2004, the County, including its citizens who overwhelmingly voted in favor of the tax in a referendum, acted in accordance with the CPST Act, and imposed a tax ("2004 Tax") to fund those 2004 Unfunded Projects that qualified for funding under the CPST Act and were specifically listed on the 2004 CPST Act referendum ("2004 Projects").
4. The 2004 Tax shall terminate on or before April 30, 2013, after having raised sufficient funds (with the use of bonds in connection with the 1998 Tax revenues) to complete the 2004 Projects and all 2004 Projects will be completed.
5. The CPST Act provides for re-imposition of such a tax, if approved by referendum, with the new tax to be imposed immediately following the termination of the earlier imposed tax.
6. The County and the Municipalities currently have projects on the drawing board that promote and protect the health and welfare of the citizens and otherwise serve public purposes, but for which funding is not available ("2010 Unfunded Projects").
7. The purposes of some of the 2010 Unfunded Projects qualify for funding under the CPST Act. Council has to date acted and intends to continue to act in accordance with the requirements of the CPST Act to obtain funding for those qualified projects.
8. Council, as the governing body of Orangeburg County, South Carolina, is authorized to create a commission subject to the provisions of S. C. Code Ann. § 4-10-320 of the CPST Act ("Commission") which Commission must consider proposals for funding capital projects within the County area and is to formulate the referendum question that is to appear on the ballot.
9. In accordance with the CPST Act, during a regularly scheduled, public meeting of Council held on April 19, 2010, Council duly created the Commission, which commission is officially known as the 2010 CPST Act Commission, appointed those Commission members for which the County is responsible for appointment and acknowledged the appointment of Commission members for which the Municipalities are responsible for appointment.
10. In addition, Council officially confirmed those actions by passing a written Resolution at a regularly scheduled, public meeting of Council held on May 17, 2010, in which Council (A) memorialized the April 19, 2010 creation of the Commission, and the appointment and acknowledgement of all Commission members and (B) formally provided for the composition, duties and responsibilities of the Commission and other related Commission matters.

11. The Commission has considered the 2010 Unfunded Projects for funding with re-imposition of the Capital Project Sales Tax and, by vote of the Commission in public meetings duly advertised, the Commission has issues a report ("Commission Report"), adopted the projects now described in this ordinance ("2010 Projects"), formulated the referendum question that is to appear on the ballot, and otherwise complied with the requirements of the CPST Act.
12. The Orangeburg County Council finds that it is in the best interests of the citizens of Orangeburg County to provide the citizens of Orangeburg County with an opportunity to decide in a referendum whether the 2010 Projects should be funded with the proceeds from re-imposition of the Capital Projects Sales Tax.

NOW, THEREFORE, pursuant to the authority granted to the County Council for Orangeburg County under the Constitution, statutes, and laws of the State of South Carolina, **BE IT ENACTED** by the Orangeburg County Council, in meetings duly assembled, after three readings and a public hearing, the following ordinance:

SECTION I. IMPOSITION OF CAPITAL PROJECT SALES TAX IN ORANGEBURG COUNTY, SOUTH CAROLINA

Council (1) finds that a one percent (1%) sales and use tax should be levied and imposed within the County in accordance with the CPST Act, subject to a referendum ("Tax"), and, therefore, (2) enacts this ordinance ("Enacting Ordinance") imposing the Tax, subject to a majority of the votes cast in a referendum on the imposition of the Tax being cast in favor of imposing the Tax, which election shall be held in Orangeburg County, South Carolina, on November 2, 2010, and (3) specifies the following Enacting Ordinance terms, conditions, and other matters that the CPST Act requires:

1. Referendum: The imposition of the Tax is subject in all respects to (A) a majority of the votes cast in a referendum on the imposition of the Tax being cast in favor of imposing the Tax and (B) the referendum containing the Ballot Question in substantially the same form as set forth in this Enacting Ordinance. Such a favorable vote in a referendum shall be a condition precedent to the imposition of the Tax. The Registration and Election Commission of Orangeburg County shall conduct this referendum in the area of Orangeburg County on Tuesday, November 2, 2010,

between the hours of 7 a.m. and 7 p.m., under the election laws of the State of South Carolina, mutatis mutandis, and shall certify the result no later than November 30, 2010 to Council and the South Carolina Department of Revenue (“DOR”). The Orangeburg County Registration and Election Commission shall publish in a newspaper of general circulation the Ballot Question that is to appear on the ballot, with the list of Projects and the cost of Projects, and, if necessary, shall publish such election and other notices as required by law. In the referendum, all qualified electors desiring to vote in favor of imposing the tax for the stated purposes shall vote “yes” and all qualified electors opposed to levying the tax shall vote “no”. If a majority of the electors voting in the referendum shall vote in favor of imposing the tax, then the tax is imposed as provided in the CPST Act and this Enacting Ordinance. Expenses of the referendum must be paid by the governmental entities that would receive the proceeds of the tax in the same proportion that those entities would receive the net proceeds of the tax. Upon receipt of the returns of the referendum, Council shall, by resolution, declare the results of the referendum. The results of the referendum, as declared by resolution of Council, are not open to question except by suit or proceeding instituted within thirty (30) days from the date Council shall adopt the resolution declaring the results of the referendum.

2. Adoption of Commission Report: The final Commission Report is presented to Council with or before third reading of this Ordinance. Council hereby adopts and approves without change the Commission’s report, Projects, and Ballot Question. A copy of the Commission Report shall be attached to this ordinance.

3. Projects and Purposes: The projects for which the proceeds of the Tax are to be used are listed in the Ballot Question (“Projects”), each such project listed in the Ballot Question falls squarely within those purposes allowed to be funded under the CPST

Act, Section 4-10-330(A)(1)(a) through (g)(("CPST Purposes"), and all projects listed in the Ballot Question shall be located within or without, or both within and without, the boundaries of the County and the Municipalities. Council expressly finds that the Projects in this Enabling Ordinance and contained in the Ballot Question serve one of more of the following CPST Purposes:

- A. highways, roads, streets, and bridges;
- B. courthouses, administration buildings, civic centers, hospitals, emergency medical facilities, police stations, fire stations, jails, correctional facilities, detention facilities, libraries, coliseums, educational facilities under the direction of an area commission for technical education ,or any combination of these projects;
- C. cultural, recreational, or historical facilities, or any combination of these facilities;
- D. water, sewer, or water and sewer projects;
- E. flood control projects and storm water management facilities;
- F. beach access and beach renourishment;
- G. jointly operated projects of the County, a Municipality, special purpose district, and school district, or any combination of those entities, for the projects delineated in subitems A through E of this subsection;
- H. any combination of the projects described in subitems A through F of this subsection.

4. Ballot Question; Conditions and Restrictions; Instructions to Voters: The ballot question shall be substantially in the same form as formulated by the Commission and enacted in this Enacting Ordinance ("Ballot Question") which Ballot Question (including the maximum costs of the Projects), the instructions to voters, conditions and

restrictions to accompany the Ballot Question are as follows, and all of the following are also expressly made a part of this Enabling Ordinance:

2010 CPST REFERENDUM QUESTION

Must a special one percent sales and use tax be imposed in Orangeburg County for not more than seven (7) years from the date of imposition to raise the amounts specified for the following purposes?

- (1) \$350,000 Water/Sewer Improvements/Grant Match (Bowman)
- (2) \$250,000 Construction of a Community Center (Bowman)
- (3) \$200,000 Purchase Property for Downtown/Area Development (Bowman)
- (4) \$91,321 Town Hall Improvements: Roof, HVAC (Bowman)
- (5) \$50,000 Tourism/Archives Chamber of Commerce Building (Bowman)
- (6) \$500,000 Construct Town Hall Building on Main Street (Branchville)
- (7) \$250,000 Recreation Improvements: Property Acquisition with Associated Recreation Equipment (Branchville)
- (8) \$50,961 Downtown Streetscape: US 21 & SC 78 Intersection toward Berry Street (Branchville)
- (9) \$50,000 Water/Sewer Improvements (Branchville)
- (10) \$65,000 Construction of Tennis Court with Associated Equipment (Cope)
- (11) \$10,075 Construction of a Memorial for Military Killed in Action (Cope)
- (12) \$9,000 Construction of a Walking Trail (Cope)
- (13) \$15,000 Sidewalk Repair in Town Limits (Cordova)
- (14) \$108,362 Land Acquisition/Parking Lot Improvements (Cordova)
- (15) \$350,000 Weatherization and Renovation of Town Buildings: Town Hall, Depot and Streets and Parks Building (Elloree)
- (16) \$200,000 Elloree Water System – Upgrade to the Wastewater Treatment Plant (Elloree)
- (17) \$33,022 Recreational Improvements: Joe Miller Park, Hungerpillar Field and Loyns Park (Elloree)

- (18) \$135,296 Town Hall Construction/Renovation (Eutawville)
- (19) \$135,000 Recreation Park: Land Acquisition/Construction (Eutawville)
- (20) \$500,000 Construction of a Municipal/Multiplex Building (Holly Hill)
- (21) \$140,000 Recreation Improvements to Gilmore Park (Holly Hill)
- (22) \$175,000 Construct Recreational Building at Francis Folk Park (Holly Hill)
- (23) \$191,538 Downtown Streetscape Enhancement Improvements (Holly Hill)
- (24) \$81,400 Recreation Improvements: Playground Equipment, Picnic Shelter/Equipment, Tennis Court and Baseball Field (Livingston)
- (25) \$30,390 Improvements to the Municipal Complex: Parking Lot Improvements and Awnings (Livingston)
- (26) \$4,500 Construction Town Welcome Signs (Livingston)
- (27) \$74,512 Sidewalk Construction and Improvements: Ninety Six Road, Pine Street, Bolin Street, Park Street, Rice Street, Woodrow Street, Henry Road, Silversprings Road, Fremont Street (Neeses)
- (28) \$150,000 Construction of a Community Center including Land Acquisition, Parking Lot and Property Improvements (Neeses)
- (29) \$100,000 Recreational Renovations/Improvements (Neeses)
- (30) \$300,000 Sewer System Improvements to the Wastewater Treatment Plant (North)
- (31) \$200,000 Water System Improvements: Salley Road, Livingston Avenue, Boltin Street, Victoria Circle, Jones Bridge Road, Elevated Water Tank and Radio Read Meters (North)
- (32) \$138,810 Recreation Improvements: Spray Park and Ball Fields (North)
- (33) \$100,000 Sewer System Improvements to the Wastewater Treatment Plant (Norway)
- (34) \$40,000 Construction Town Welcome Signs (Norway)
- (35) \$165,654 Recreational Improvements: Expand Community Shed at the Town's Park, Bathroom Facilities and Landscaping along Main Street (Norway)

- (36) \$7,250,000 Recreational Improvements & Development: North Road, Hillcrest and Edisto Gardens (Orangeburg)
- (37) \$2,400,021 Construction Community Center/Gym: Broughton Street (Orangeburg)
- (38) \$150,000 Veteran's Memorial Park Expansion and Parking Lot (Orangeburg)
- (39) \$100,000 Airport Improvements (Orangeburg)
- (40) \$115,000 Downtown Improvements: Streetscape/Municipal Parking, Russell Street, Broughton Street, Middleton Street, Boulevard and Amelia Street (Orangeburg)
- (41) \$15,000 Sidewalk Improvements: Fair Street and Amelia Street (Orangeburg)
- (42) \$230,000 Construct New Town Hall, Police Department and Municipal Court (Rowesville)
- (43) \$67,011 Streetscape Enhancement Improvements/Grant Match (Rowesville)
- (44) \$581,451 Recreational Improvements along Bass Drive (Santee)
- (45) \$85,000 Water System Improvements: Water Pumps and Water Line Extension/Replacement (Springfield)
- (46) \$311,015 Wastewater System Improvements: Pump Station, Emergency Pump Station Backup Disconnect, Video Camera Lines, Line Replacement (Springfield)
- (47) \$127,735 Renovation and Extension of the Friends & Family Community Building to include Restrooms (Vance)
- (48) \$30,000 Recreational Improvement: Construction of Walking Trail at the Vance Town Park (Vance)
- (49) \$5,700 Construction Town Welcome Signs (Vance)
- (50) \$154,006 Wastewater System Construction to be used toward Grant Match (Woodford)
- (51) \$250,000 Community Gym/Recreational Improvements for the Town of Holly Hill (Council District #1)

- (52) \$100,000 Community Park/Recreational Improvements for the Town of Eutawville (County Council District #1)
- (53) \$75,000 Recreational Improvements/Expansion for the Town of Vance (County Council District #1)
- (54) \$75,000 Recreational Improvements/Expansion at the Galliard Park (County Council District #1)
- (55) \$50,000 Construction of a Women's Shelter for CASA (Citizens Against Sexual Assault) (County Council Districts 1 & 2)
- (56) \$1,100,000 Aquatic Recreation Center for Eastern Orangeburg County (County Council Districts 1 & 2)
- (57) \$100,000 HVAC Improvements for Consolidated School District III (County Council District #1)
- (58) \$450,000 Water/Sewer Improvements for Eastern Orangeburg County (County Council District #1)
- (59) \$2,800,000 Road Improvements for an estimated 14.2 miles: Jackson Belt Road, Union Hill Road, Caufield Court, Carribel Road (partial), Caswell Lane, Wilson Street, Sanibell Lane, Sailberry Road, Round-O Road, Peach Shed Road, Louie Court, Iberia Court, Hickory Springs Road, Buckintella Lane, Surfside Drive, Broken Arrow Road, Torrington Road (partial), Bounty Road, Academy Lane, Sabrina Lane, Polite Drive, Moonlight Drive, Clearwater Court, Church of God Road, Balboa Lane, Bonita Lane, and Gaines Court, Signet Drive, Yearling Drive and Rodman Road (County Council District #1)
- (60) \$833,000 Economic Development/Infrastructure Project along I-26/US 301/I-95 (County Council District #1)
- (61) \$167,000 Economic Development/Infrastructure Project – Western Orangeburg County (County Council District #1)
- (62) \$2,625,000 Road Improvements for an estimated 12.3 miles: Alabama Court, Dairy Avenue, Kangaroo Court, Nassau Drive, Wayside Drive, Moss Street, Longbrook Drive, Canal Street, Abbott Street, Elm Street, Rail Street, Doberman Lane, Acorn Lane, Deer trail, Tarpon Court, Antioch Road, Milligan Road, Santee River Road, Race Track Road, Prarie Lane, Ragin Street, Future Road, Topeka Road, Lantana Court, Rest Wood Court, Brass Lantern Lane, Fargo Drive, Dolly Drive, Hallmark Drive, Larimore Court, Mazzie Drive, Rebecca Street, Sausalito Court, Boyd Road, Lipstick Lane, Rexford Court and Empire Lane (County Council District #2)

- (63) \$1,100,000 Aquatic Recreation Center for Eastern Orangeburg county (County Council Districts 1 & 2)
- (64) \$470,000 recreational Improvements for the Towns of Elloree, Santee and Bowman (County Council District #2)
- (65) \$300,000 Water/Sewer Improvements to the US 301N Area (County Council District #2)
- (66) \$125,000 Recreational Improvements to the Indian Bluff Park (Joint County Council Project)
- (67) \$150,000 Water/Sewer Improvements for the Town of Bowman (County Council District #2)
- (68) \$150,000 Water/Sewer Improvements for the Towns of Santee & Elloree (County Council District #2)
- (69) \$50,000 Construction of a Women's Shelter for CASA (Citizens Against Sexual Assault) (County Council Districts 1 & 2)
- (70) \$30,000 Improvements to the Santee Fire Station (County Council District #2)
- (71) \$1,000,000 Economic Development/Infrastructure Project along I-26/US 302/I-95 (County Council District #2)
- (72) \$2,250,000 Road Improvements for an estimated 13.8 miles: Albertson Street, Arends Road, Avalon Court, Blackburn Court, Dell Street, Deneaux Road, Fair Oaks Court, Gardenia Drive, Gass Road, Green Acres Court, Grove Drive, Hewitt Road, Holley Road, Jordan Street, Kemp Drive, Kinsey Court, Lawrence Street, Lincoln Street, Mott Road, McBow Drive, Melody Lane, Menefee Court, Open Drive, Raven Road, Middle Road, Robert Street, Shellyjean Road, Song Sparrow Road, Tatum Road, Trecker Road, Winslow Street, Wish Drive, Calhoun Street, Classic Road and Farr Road (County Council District #3)
- (73) \$2,250,000 Water Extensions – Cattle Creek Area (County Council District #3)
- (74) \$250,000 Water Extensions – Canaan Area (County Council District #3)
- (75) \$250,000 Recreational Improvements/Youth Development (County Council District #3)
- (76) \$666,000 Economic Development/Infrastructure Project in District 3 (County Council District #3)

- (77) \$167,000 Economic Development/Infrastructure Project along I-26/US 301/I-95 (County Council District #3)
- (78) \$167,000 Economic Development/Infrastructure Project – Western Orangeburg County (County Council District #3)
- (79) \$3,000,000 Road Improvements for an estimated 13 miles: Key West Court, Jackson Quarters Drive, Rabbit Trail Circle, Quest Field Drive, Trotter Lane, Northlake Drive, Summer Camp Road, Butternut Street, McClain Street, Dusty Trail Drive, Sparrow Lane, Rochelle Drive, Buck Ridge Drive, Willie Road, Shady Breeze Lane, Greatbranch Street, Cabin Road, Hanson Curtis Road, Fire Tower Road, Antonio Way, Vassar Road, Samuel Drive, Lupine Court, Sunflower Court, Cypress Street (County Council District #4)
- (80) \$500,000 Bull Swamp Water District (Grant Match) for Water Extensions: Mill Creek Road, Breeze Haven Road, Dry Yard Road (County Council District #4)
- (81) \$800,000 Recreational Facilities/Improvements in the areas of: North, Livingston, Woodford, Neeses, Norway and Springfield (County Council District #4)
- (82) \$200,000 Town Hall/Veterans Memorial/Parking Lot Improvements in the areas of: North, Livingston, Woodford, Neeses, Norway and Springfield (County Council District #4)
- (83) \$300,000 Silver Springs Water District – Land Acquisition and Construction of an Office Building (County Council District #4)
- (84) \$200,000 Silver Springs Water District – Water Extensions and Meters (County Council District #4)
- (85) \$1,000,000 Economic Development/Infrastructure Project – Western Orangeburg County (County Council District #4)
- (86) \$1,367,500 Road Improvements for an estimated 5.47 miles: Cabot Drive, Oxford Road, Chadwick Road, Jaguar Lane, Alva Street, Bay Street, Blessing Road, Bochette Boulevard, Desoto Street, Ferris Street, Gippy Drive, Gussy Drive, Hilton Street, Hubbard Street, July Drive, Morris Street, Ourshan Court, Rugby Road, Shore Drive, Sullen Street, Triple Road, Twelve Oaks Lane, Whippoorwill Road, Widgeon Road, Woodpecker Boulevard, Wren Road and Yvette Road (County Council District #5)
- (87) \$3,148,000 Sewer Improvements for Kings Road, Baker Street, Beulah Street, Swinton Road, Sawaga Road, Fuller Street, Ferris Street,

Seawright Street, Hunter Hill Subdivision and Turkey Hill (County Council District #5)

- (88) \$35,000 Sewer Expansions – Decatur Street and Glen Gloria Area (County Council District #5)
- (89) \$215,500 Water Extensions – Langley Road, Tamara Lane, and Koller Road (County Council District #5)
- (90) \$400,000 Community Development Center – Greater Orangeburg Area (County Council District #5)
- (91) \$250,000 Recreational Improvements to the Orangeburg County Aquatic Center (County Council Districts 5 & 7)
- (92) \$250,000 High Cross Walk – University Village to SC State University (County Council Districts 5 & 7)
- (93) \$167,000 Economic Development/Infrastructure Project along I-26/US 301/I-95 (County Council District #5)
- (94) \$167,000 Economic Development/Infrastructure Project – Western Orangeburg County (County Council District #5)
- (95) \$500,000 Road Improvements for an estimated 2.03 miles: Waters Street, Iricks Pond Road, Windy Pines Road, Ambrose Street, Bobby Street, Haddock Road, Loadholt Street, Lyons Road, Pit Street, Stevefelkel and Craggy Bluff Drive (County Council District #6)
- (96) \$167,000 Economic Development/Infrastructure Project along I-26/US 301/I-95 (County Council District #6)
- (97) \$167,000 Economic Development/Infrastructure Project – Western Orangeburg County (County Council District #6)
- (98) \$2,666,000 Wastewater Extensions: West of the Edisto Area; Riverbank Drive Area, Lake Edisto Drive Area; and Columbia Road Area (County Council District #6)
- (99) \$2,500,000 Acquire and/or construct Community Resource Enhancement Sites (CREST) to include athletic fields, senior citizen centers, youth program facilities, branch library facilities, women’s shelter facility, and other community facilities in the Mixon Mill Road, Lake Edisto Road, Mellichamp School, and greater Orangeburg areas (County Council District #6)
- (100) \$500,000 Maxwell Street Sewer Project (County Council District #7)

- (101) \$1,141,000 Road Improvements for an estimated 3.3 miles: Wild Hart Road, Hickson Drive, Michael Road, and Oasis Lane (County Council District #7)
- (102) \$75,000 Water Extension – Gramling Road Community (County Council District #7)
- (103) \$200,000 Whittaker Parkway – Drainage Project (County Council District #7)
- (104) \$1,000,000 Whittaker Parkway – Sewer Extension (County Council District #7)
- (105) \$200,000 Whittaker Parkway – Sidewalk Improvements (County Council District #7)
- (106) \$500,000 Whittaker Parkway – Community Facility (County Council District #7)
- (107) \$700,000 High Cross Walk – University Village to SC State University (County Council Districts 5 & 7)
- (108) \$500,000 Community Facility/Wellness Center (Public/Private Partnership) Claflin University (County Council District #7)
- (109) \$125,000 Water Extension – Ginger Lake Subdivision (County Council District #7)
- (110) \$175,000 Water Improvements – Fire Hydrants in District 7 (County Council District #7)
- (111) \$300,000 Flood/Stormwater Control in District 7 (County Council District #7)
- (112) \$250,000 Recreational Improvements to the Orangeburg County Aquatic Center (County Council Districts 5 & 7)
- (113) \$167,000 Economic Development/Infrastructure Project along I-26/US 301/I-95 (County Council District #7)
- (114) \$167,000 Economic Development/Infrastructure Project – Western Orangeburg County (County Council District #7)
- (115) \$5,793,220 Economic Development/Infrastructure Project along I-26/US 301/I-95 (Joint County Council Districts)
- (116) \$2,000,000 Economic Development/Infrastructure Project – Western Orangeburg County (Joint County Council Districts)

- (117) \$300,000 Economic Development/Infrastructure Project – US 21 Industrial Park (Joint County Council Districts)
- (118) \$1,130,000 Renovations to County Facilities: Administrative Centre, Courthouse, Agriculture Building, DSS Building, Health Department, EMS Substations (HVAC, elevators, roof, parking lots, etc.)
- (119) \$475,000 Renovations to Main/Branch Library Facilities
- (120) \$300,000 Construct New EMS Substations (Neeses and Holly Hill areas)
- (121) \$200,000 Construct Emergency Preparedness Storage Building (Orangeburg)
- (122) \$140,000 Construct Landfill Scale House
- (123) \$980,000 Restore Old County Administration Building
- (124) \$325,000 Construct Heavy Equipment/Road Maintenance Facilities
- (125) \$450,000 Construct Fire/Public Safety Community Towers/Infrastructure
- (126) \$500,000 Health Sciences Building – OCTC (Grant Match) (Joint County Council Project)
- (127) \$500,000 Women’s Shelter (Grant Match) Joint County Council Project)
- (128) \$840,000 S. C. Department of Revenue Administrative Fee
- (129) \$2,800,000 Project Management/Engineering Services
- (130) \$8,400,000 Financial and Professional Services

TOTAL COST OF PROJECTS: \$84,000,000.00

YES _____

NO _____

INSTRUCTIONS TO VOTERS:

All qualified electors desiring to vote in favor of imposing the tax for the stated purposes shall vote “YES” and all qualified electors opposed to levying the tax shall vote “NO”.

CONDITIONS AND RESTRICTIONS ON THE USE OF SALES AND USE TAX REVENUE COLLECTED UNDER THE CAPITAL PROJECT SALES TAX ACT; PRIORITY OF PROJECTS:

Imposition of the Tax shall be subject to a majority of the votes cast in this referendum on the imposition of the Tax being cast in favor of imposing the Tax. The Tax and the net proceeds of the Tax, if approved in this referendum, shall be used and expended only for the Projects listed in the referendum Ballot Question, including acquisition, design, engineering, construction or improvements in connection with the Projects, payment of such sums as may be required in connection with the issuance of revenue bonds, the proceeds of which are applied to such Projects; however, the undertaking and completion of a Project shall be subject to acquisition of rights-of-way, design and engineering considerations, partial funding of Projects from other sources, bids in excess of Project estimates, qualifications of bidders, cost overruns, financing costs, exhaustion or insufficiency of net Tax revenues to complete the Projects in the order and priority dictated by a design, engineering, technical and financial analysis, and other unforeseen circumstances and conditions.

The Tax, if approved in this referendum, is imposed for more than one project and more than one purpose. As a result, the priority in which the net proceeds are to be expended for the Projects and purposes stated is as follows: as shall be reasonably indicated in connection with a design, engineering, technical and financial analysis which analysis shall take into consideration objective criteria such as cost-savings that may be affected by placing the Projects in a particular order or matching Tax revenue or bond proceeds with the use of funds from other sources. The list of Projects in numerical order within the Ballot Question is for reference purposes and to identify which projects are to be funded by the Tax. The enumeration used for Projects listed on the Ballot Question **SHALL NOT INDICATE THE PRIORITY ORDER** in which the net proceeds of the Tax are to be expended on the Projects or the priority order in which the Projects are to be completed.

5. Maximum Period of Imposition and Imposition Date: The maximum time for which the Tax shall be imposed is seven (7) years from the date of imposition. If the Tax is approved by a majority of the qualified electors voting in a referendum to be held in Orangeburg County on November 2, 2010, the Tax shall be imposed immediately following the termination of the 2004 Tax ("Imposition Date") provided timely and proper notice is be submitted to DOR.

6. Maximum Cost of Projects: The maximum cost of the Projects to be funded from the Tax proceeds shall not exceed, in the aggregate, the sum of \$84,000,000, and the

maximum amount of net proceeds to be raised by the Tax shall not exceed \$84,000,000.

7. Bonds: While the County may be involved in the use of bonds to be issued in connection with the Tax revenues, the County does not intend to use general obligation bonds in connection with the Tax. As a result, the Act does not require specifics regarding such general obligation bonds. In the event that the referendum is successful, the County shall consider the use of bonds to be issued in connection with the Tax revenues, but shall do so in connection with due authorization undertaken in a separate ordinance process.

8. Priority: The Projects shall be assigned a number for purposes of being listed on the ballot, but, in accordance with the Commission's determination regarding the priority of Projects, which determination Council adopts in this Ordinance and sets forth in the Ballot Question, the number assigned to a project on the ballot shall indicate only that the project is to be funded by the Tax, and shall not indicate the priority in which the net proceeds are to be expended on the projects or the priority in which the projects are to be completed. The Tax authorized is imposed for more than one purpose and one project. As a result, the priority in which the net proceeds are to be expended for the Projects and purposes stated is as follows: as shall be reasonably indicated in connection with a design, engineering, technical and financial analysis ("Analysis") which Analysis shall take into consideration objective criteria such as cost-savings that may be affected by placing the Projects in a particular order or matching Tax revenue or bond proceeds with use of funds from other sources.

9. Termination of Tax: The Tax shall terminate on the earlier of the following:

(a) the final day of the seventh year following imposition of the Tax; or (b) the end of the calendar quarter during which the DOR receives a certificate under Section 4-10-360 indicating that no more bonds approved in the referendum remain outstanding that are payable from the Tax and that all the amount of the costs of the Projects approved in the referendum will have been paid upon application of the net proceeds during that quarter.

10. Excess Tax Funds: Amounts collected in excess of the required net proceeds shall be applied in accordance with State law, as may be amended, including Section 4-10-340(C). Currently, that Section provides as is set forth in the balance of this subsection, to-wit: Amounts collected in excess of the required net proceeds must first be applied, if necessary, to complete a project for which the Tax was imposed, including payment of such sums as may be required in connection with the issuance of bonds, the proceeds of which bonds are applied to the Projects; otherwise, the excess funds must be credited to the general fund of the governmental entities receiving the proceeds of the tax, in the proportion which they received the net proceeds of the Tax while it was imposed.

11. Administration and Collection of Tax: The Tax levied shall be administered and collected in accordance with State law, as may be amended, including Section 4-10-350(A). Currently, that Section provides as is set forth in the balance of this subsection, to-wit: The Tax levied shall be administered and collected by the DOR in the same manner that other sales and use taxes are collected. The DOR may prescribe amounts that may be added to the sales

price because of the Tax. The Tax shall be administered and collected in accordance with State law, as may be amended, including Section 4-10-350. Currently, that Section provides as is set forth in the balance of this subsection, to-wit: The Tax is in addition to all other local sales and use taxes and applies to the gross proceeds of sales in the applicable area that is subject to the tax imposed by Chapter 36 of Title 12 of the Code of Laws of South Carolina, and the enforcement provisions of Chapter 54 of Title 12 of the Code of Laws of South Carolina. The gross proceeds of the sale of items subject to a maximum tax in Chapter 36 of Title 12 of the Code of Laws of South Carolina are exempt from the Tax. The Tax also applies to tangible personal property subject to the use tax in Article 13, Chapter 36 of Title 12 of the Code of Laws of South Carolina. A taxpayer required to remit taxes under Article 13, Chapter 36 of Title 12 of the Code of Laws of South Carolina must identify the county in which the personal property purchased at retail is stored, used or consumed in this State. A utility is to report sales in the county in which the consumption of the tangible personal property occurs. A taxpayer subject to the tax imposed by § 12-36-920, S. C. Code Ann., who owns or manages rental units in more than one county, municipality or combination thereof, must report separately in his sales tax return the total gross proceeds from business done in each county. The gross proceeds of sales of tangible personal property delivered after the imposition date of the Tax, either under the terms of a construction contract executed before the imposition date, or a written bid submitted before the imposition date, culminating in a construction contract entered into before or after the imposition date, are exempt from the Tax if a verified copy of the contract is filed with the

DOR within six (6) months after the imposition date of the Tax. Notwithstanding the imposition date of the Tax, with respect to services that are billed regularly on a monthly basis, the Tax is imposed beginning on the first day of the billing period beginning on or after the imposition date.

12. Revenue Remitted to State Treasurer and Held In a Separate Fund: The

Tax revenue shall be remitted and held in accordance with the State law, as may be amended, including Section 4-10-360. Currently, that Section provides as is set forth in the balance of this subsection, to-wit: The revenues of the Tax must be remitted to the DOR and placed on deposit with the State Treasurer and credited to a fund separate and distinct from the general fund of the State. After deducting the amount of any refunds made and costs to the DOR of administering the Tax, not to exceed one percent (1%) of the revenues, the State Treasurer shall distribute the revenues quarterly to the county treasurer in the county area in which the Tax is imposed and the revenues must be used only for the purposes stated in the imposition ordinance. The State Treasurer may correct misallocations by adjusting subsequent distributions, but these adjustments must be made in the same fiscal year as the misallocations. However, allocations made as a result of city of county code errors must be corrected prospectively. Within thirty (30) days of the receipt of any quarterly payment, the county treasurer or the county administrator shall certify to the DOR amounts of net proceeds paid and, if bonds have been issued that were approved in the referendum, a schedule of payments remaining due on the bonds that are payable from the proceeds of the Tax.

13. Calculating Distributions; Confidentiality: The calculations of distributions and confidentiality shall be handled in accordance with the State law, as may be amended, including Section 4-10-370. Currently, that Section provides as is set forth in the balance of this subsection, to-wit: The DOR shall furnish data to the State Treasurer and to the county treasurers receiving revenues for the purpose of calculating distributions and estimating revenues. The information that must be supplied to counties and municipalities upon request includes, but is not limited to, gross receipts, net taxable sales, and tax liability by taxpayers. Information about a specific taxpayer is considered confidential and is governed by the provisions of S. C. Code Ann. § 12-54-240. A person violating this section shall be subject to the penalties provided in S. C. Code Ann. § 12-54-240.

14. Unidentified Funds; Transfer and Supplemental Distributions: Unidentified funds, transfer and supplemental distributions shall be handled in accordance with State law, as may be amended, including 4-10-380. Currently that Section provides as is set forth in the balance of this subsection, to-wit: Annually, and only in the month of June, funds collected by the DOR from the local option capital project sales tax, which are not identified as to governmental unit due the tax, must be transferred, after reasonable effort by the DOR to determine the appropriate governmental unit, to the State Treasurer's Office. The State Treasurer shall distribute these funds to the county treasurer in the county area in which the tax is imposed and the revenues must be used only for the purposes stated in the imposition ordinance. The State Treasurer shall calculate this supplemental distribution on a proportional basis, based on the current fiscal year's county area revenue collections.

SECTION II. CONFLICTS

Any previously enacted ordinance that is in conflict with the provisions of this Enacting Ordinance is hereby repealed from and after the effective date of this Enacting Ordinance; however, in no event shall this Enacting Ordinance effect repeal of the 2004 CPST Act Ordinance.

SECTION III. SEVERABILITY

If, for any reason, any part of this Enacting Ordinance is invalidated by a court of competent jurisdiction, the remaining portions of this Enacting Ordinance shall remain in effect.

SECTION IV. EFFECTIVE DATE

This Enacting Ordinance shall become effective immediately upon approval at third reading.

ADOPTED and **APPROVED** in meeting duly assembled this 9th day of August, 2010.

ORANGEBURG COUNTY COUNCIL

By: _____
Johnnie Wright, Sr.
In His Capacity As Chairman

ATTEST:

By: _____
Jacqueline P. Turner
In Her Capacity As Clerk to Council

First Reading: July 6, 2010
Second Reading: July 19, 2010
Public Hearing: August 9, 2010
Third Reading: August 9, 2010