

Sponsor(s)	: County Council	
First Reading	: May 3, 2022	I, Kaela Brinson, Council Clerk
Committee Referral	: N/A	certify that this Ordinance was
Committee Consideration Date	: N/A	advertised for Public Hearing
Committee Recommendation	: N/A	on July 7, 2022.
Second Reading	: June 7, 2022	
Public Hearing	: July 26, 2022	
Third Reading	: July 26, 2022	
Effective Date	: Immediately	

**ORDINANCE NO. 22-O-08**

**COUNCIL-ADMINISTRATOR FORM OF GOVERNMENT FOR COLLETON COUNTY**

**[TO IMPOSE, SUBJECT TO REFERENDUM APPROVAL AND PURSUANT TO THE CAPITAL PROJECT SALES TAX ACT, A ONE PERCENT (1%) SALES AND USE TAX (THE "TAX") WITHIN COLLETON COUNTY FOR NOT MORE THAN SEVEN (7) YEARS; TO ORDER A COUNTY-WIDE REFERENDUM ON THE QUESTION OF IMPOSING THE TAX AND TO PRESCRIBE THE CONTENTS OF THE BALLOT QUESTION; TO SPECIFY THE PURPOSES FOR WHICH THE PROCEEDS FROM THE TAX ARE TO BE USED, THE MAXIMUM TIME FOR THE IMPOSITION OF THE TAX; AND TO PROVIDE FOR OTHER MATTERS RELATING THERETO.]**

**BE IT ORDAINED BY THE COUNTY COUNCIL OF COLLETON COUNTY, SOUTH CAROLINA, AS FOLLOWS:**

**Section 1: Findings.**

The County Council (the "Council") of Colleton County, South Carolina (the "County"), hereby find and determine:

- (a) Counties are authorized by the Capital Project Sales Tax Act, codified as Sections 4-10-300 through 390, Code of Laws of South Carolina, 1976, as amended (the "Enabling Act"), subject to approval by a majority of the votes cast in a referendum, to impose county-wide a one percent sales and use tax (the "Tax") for the purpose of generating funds to pay for certain capital improvements;
- (b) The Enabling Act establishes a procedure for imposing the Tax, including the passage of an enacting ordinance ("Enacting Ordinance") and the creation of a commission for the purpose of considering proposals for funding capital projects and formulating the referendum question that is to appear on the ballot;
- (c) By passage of a Resolution adopted on April 6, 2021, Council created the Colleton County Capital Project Sales Tax Commission (the "CPST Commission"), and the CPST Commission has submitted to the Council a referendum question; and

(d) The purpose of this ordinance is to serve as the Enacting Ordinance in accordance with the Enabling Act.

**Section 2: Imposition of Sales and Use Tax.**

It is imposed in the County a one percent sales and use tax (the "Tax") in accordance with and pursuant to the Enabling Act, provided, that, a majority of the votes cast in the referendum are in favor of imposing the Tax. If approved in the referendum, the Tax is imposed on the first of May following the date of the referendum.

**Section 3: Referendum; Ballot Question.**

(a) There is hereby ordered a referendum to be held in the County on November 8, 2022 (the "Referendum"), at which there shall be submitted to all electors qualified to vote under the Constitution and laws of the State of South Carolina, the question set forth in Section 3(b) hereof. The Colleton County Board of Elections and Voter Registration (the "Board") shall supervise and conduct the Referendum.

(b) As formulated by the CPST Commission, the referendum question to be on the ballot is:

Must a special one percent sales and use tax be imposed in Colleton County for not more than seven (7) years to raise the amounts specified for the following purposes:

The cost of acquiring (including, in certain instances, the acquisition of real property), constructing, furnishing, and equipping:

<u>No.</u>	<u>Project Description</u>	<u>Amount</u>
1	Colleton County Animal Services Facility	\$ 3,330,550.00
2	Veteran's Park	\$ 988,200.00
3	Town of Smoaks - Johnsville/Smoaks Community Center	\$ 937,000.00
4	Colleton County Emergency Operations Center	\$ 2,719,185.00
5	Colleton County Recreation Center Additions (New Gym and Activity Rooms)	\$ 2,953,575.00
6	Colleton County Recreation Center Additions (Pool Facility)	\$ 2,029,690.00
7	Town of Cottageville - Park Expansion	\$ 455,000.00
8	Town of Williams - Water Infrastructure Improvements	\$ 250,000.00
9	City of Walterboro - I-95 Business Loop Project Phase 3	\$ 6,802,045.00
10	Edisto Municipal EOC and Town Hall Complex Phase 1	\$ 10,000,000.00
11	City of Walterboro - Ireland Creek Greenway Park and Stream Restoration	\$ 9,889,816.00
	Total Amount of Sales and Use Tax Proceeds for All Capital Projects	\$ 40,355,061.00

and must the County Council of Colleton County be authorized to issue not exceeding \$40,355,061.00 principal amount of general obligation bonds of Colleton County, provided that the proceeds of such bonds shall be applied to defray the costs of the foregoing purposes, plus issuance costs, and provided further that in the event the sales and use tax to be imposed as stated herein is inadequate for the payment of such bonds, the bonds shall be payable from an ad valorem tax imposed on all taxable property in Colleton County?

Yes

No

**INSTRUCTIONS TO VOTERS:** If you are in favor of the question, touch the screen next to the word “Yes”; if you are opposed to the question, touch the screen next to the word “No.”

**Section 4: Required Information.**

The Enabling Act requires the Enacting Ordinance to specify certain information. The following information is provided to satisfy the content requirements:

- (a) Use of Proceeds: The proceeds of the Tax are to be used to pay the costs of the projects set forth in the question above or to pay debt service for bonds issued to fund such costs.
- (b) Maximum Time: The Tax will be imposed for a period not to exceed seven years from the date of imposition.
- (c) Maximum Amount of Bonds: The maximum amount of general obligation bonds of the County to be issued pursuant to the Referendum, in one or more series, to pay the costs of the projects is \$40,355,061.00. The proceeds of the Tax are to be pledged to the payment of bonds issued to pay the costs of the projects. The bonds shall be additionally secured by a pledge of the full faith, credit, and taxing power of the County.
- (d) Sources of Funds to Pay for Projects: Revenues from the Tax shall be used and expended to pay debt service on the bonds or to defray the costs of the projects. The County anticipates that other sources of funds will also pay a portion of the costs of some of the projects, including, without limitation, the United States Department of Agriculture (USDA), the South Carolina Department of Natural Resources (SCDNR), the South Carolina Department of Commerce Rural Infrastructure Fund, the Community Development Block Grant Program of the U.S. Department of Housing and Urban Development (CDBG), U.S. Department of Commerce Economic Development Administration (EDA), the South Carolina Rural Infrastructure Authority (RIA), the South Carolina Department of Transportation (SCDOT) Transportation Enhancement Funds, South Carolina Department of Parks, Recreation and Tourism, United States Department of Homeland Security, United States Department of the Treasury, and Federal Community Project Funding Grants.

- (e) Maximum Amount of Project Costs to Be Funded from the Tax: The maximum amount of the costs of each project to be funded from the Tax are the respective amounts set forth in section 3(b) above with respect to each project.
- (f) Maximum Amount of Net Proceeds: The maximum amount of net proceeds to be raised by the Tax expected to be used to pay the cost of the projects or debt service on the bonds is \$48,000,000.00.
- (g) Priority of Projects: The priority of funding of the projects shall be the numerical order set forth in section 3(b) above. If bonds are issued for all or a portion of the projects, however, it is anticipated that those projects funded with bonds may be funded simultaneously.

**Section 5: Ordinance to Election Commission.**

The Clerk to Council shall send a certified copy of this ordinance to the Colleton County Board of Elections and Voter Registration no later than August 15, 2022.

**Section 6: Controlling Ordinance.**

To the extent this ordinance contains provisions that conflict with provisions contained elsewhere in the Colleton County Code or other County Ordinances, the provisions of this Enacting Ordinance supersede all other provisions and this ordinance is controlling.

**Section 7: Severability.**

If any provision of this Enacting Ordinance or the application thereof to any person or circumstances is held invalid, the invalidity does not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application and to this end, the provisions of this Ordinance are severable.

**Section 8: Effective Date.**

Enacted this 26<sup>th</sup> day of July, 2022.

COLLETON COUNTY, SOUTH CAROLINA



\_\_\_\_\_  
Steven D. Murdaugh  
Chairman, County Council

ATTEST:

  
\_\_\_\_\_  
Kaela Brinson  
Clerk, County Council

COUNCIL VOTE: 4  
OPPOSED:1

  
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Approved as to Form  
Sean P. Thornton, County Attorney