

STATE OF SOUTH CAROLINA                    )  
  )  
COUNTY OF EDGEFIELD                    )                    **ORDINANCE NUMBER 19-20-770**

**AN ORDINANCE 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 EDGEFIELD COUNTY FOR NOT MORE THAN EIGHT (8) 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 Council (the "Council") of Edgefield County, South Carolina (the "County"):

**SECTION 1. Findings.**

The Council finds and determines that:

(a) counties are authorized by the Capital Project Sales Tax Act, codified as Sections 4-10-300 to -380, 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 countywide a one percent sales and use tax for the purpose of generating funds to pay for certain capital improvements;

(b) the Enabling Act establishes a procedure for imposing the capital project sales and use tax including the passage of an 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 Resolution No. 19-20-1070 adopted on February 4, 2020, Council created the Edgefield 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 ("Enacting Ordinance) in accordance with the Enabling Act.

**SECTION 2. Imposition of Sales and Use Tax.**

There is imposed in the County 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) The Board of Voter Registration and Elections of Edgefield County (the "Board") shall conduct a referendum on the question of imposing the Tax at the November 3, 2020 General Election. The referendum shall be conducted in accordance with this Enacting Ordinance, the Enabling Act, state election law and any other applicable law.

(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 Edgefield County (the "County") for not more than eight (8) years from the date of imposition to raise the amounts specified for the following purposes?

\$10,097,269 for a portion of the acquisition, construction and equipping of a new Law Enforcement Center with detention facilities, including land acquisition

INSTRUCTIONS TO VOTERS: All qualified electors of the County desiring to vote in favor of imposing the tax for the stated purposes as described above shall vote "YES" and all qualified electors opposed to imposing the tax shall vote "NO."

YES [ ]

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 for the following purposes or projects: Constructing, acquiring and equipping a portion of a new County Law Enforcement Center, with detention facilities, including land acquisition, not to exceed \$10,097,269;

(b) Maximum Time: The Tax will be imposed for a period not to exceed eight (8) years from the date of imposition;

(c) Installment Purchase Revenue Bonds: The County intends to cause the issuance of installment purchase revenue bonds (the "Bonds") in an amount sufficient to provide for the payment of the costs of the projects. The proceeds from the Tax will be used to make acquisition payments in connection with the Bonds. One hundred percent of the net proceeds from the Tax in an amount not to exceed \$10,097,269 are expected to be used to pay the cost of acquiring the project; and

(d) Conditions: Revenues from the Tax shall be used and expended to defray the costs of acquiring the project.

**SECTION 5. Ordinance to Board of Voter Registration and Elections.**

The Clerk to Council shall send a certified copy of this Enacting Ordinance to the Office of Voter Registration and Elections for Edgefield County not later than 12:00 noon on August 15, 2020.

**SECTION 6. Controlling Ordinance.**

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

**SECTION 7. 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 8. Effective Date.**

This Enacting Ordinance is effective upon third reading.

AND IS SO ORDAINED, THIS 5<sup>th</sup> DAY OF August, 2020.

ATTEST

Jennifer L. Gilley  
Jennifer L. Gilley, Clerk to Council

Edgefield County Council

H. Scott Cooper  
H. Scott Cooper, Chair

Approved as to Form Only:

Andrew Marine  
Andrew Marine, County Attorney

First Reading: 06-02-2020  
Second Reading: 07-07-2020  
Third Reading: 08-05-2020  
Public Hearing: 08-05-2020