FILED
OFFICE OF CLERK
OF COURT
2020 JUL 22 PM 12:06
CLERK OF COURT
LANCASTER, SC

STATE OF SOUTH CAROLINA)
)
COUNTY OF LANCASTER)

ORDINANCE NO. 2020-1673

AN ORDINANCE

TO AUTHORIZE THE REIMPOSITION, SUBJECT TO REFERENDUM APPROVAL AND PURSUANT TO THE CAPITAL PROJECT SALES TAX ACT, OF A ONE PERCENT (1%) SALES AND USE TAX (THE "TAX") WITHIN LANCASTER COUNTY FOR NOT MORE THAN SEVEN (7) YEARS; TO ORDER A COUNTY-WIDE REFERENDUM ON THE QUESTION OF REIMPOSING THE TAX; 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 REIMPOSITION OF THE TAX; AND TO PROVIDE FOR OTHER MATTERS RELATING THERETO.

Be it ordained by the Council of Lancaster County, South Carolina:

SECTION 1. Findings and determinations.

The Council finds and determines that:

(a) Pursuant to Ordinance No. 943 duly enacted by the Council on August 13, 2008 and a successful referendum held on November 4, 2008, the County imposed a one percent sales and use tax within the County for seven years commencing May 1, 2009;

(b) 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 reimpose countywide a one percent sales and use tax for the purpose of generating funds to pay for certain capital improvements;

(c) The Enabling Act establishes a procedure for reimposing the capital sales 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;

(d) Pursuant to Ordinance No. 2014-1286 duly enacted by the Council on August 11, 2014 and a successful referendum held on November 4, 2014, the County re-imposed the one percent sales and use tax within the County for seven years commencing May 1, 2015 (the "First Reimposed Tax");

(e) Pursuant to the Enabling Act, subject to approval by a majority of the votes cast in a referendum, Council has determined that it is in the best interest of the county to again re-impose the one percent sales and use tax within the County for seven years commencing May 1, 2022.

(f) By passage of Resolution No. 1071-R2019 on October 28, 2019, Council created the Lancaster County Capital Project Sales Tax Commission (the "CPST Commission") and the CPST Commission has submitted to the Council a referendum question; and

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

SECTION 2. Reimposition of sales and use tax.

There is reimposed in the County a one percent sales and use tax (the "Second Reimposed 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 reimposing the Second Reimposed Tax. If approved in the referendum, the Second Reimposed Tax is reimposed immediately following the termination of the First Reimposed Tax.

SECTION 3. Referendum; Ballot question.

(a) The County Election Commission shall conduct a referendum on the question of reimposing the Second Reimposed 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 Lancaster County (the "County") for seven (7) years from the date of imposition to raise the amounts specified for the following purposes and in order to pay the costs of the capital projects described below?

1	$30,133,800	Lancaster County Detention Center – a portion of the cost of acquiring, constructing and equipping a new Lancaster County Detention Center including a Magistrate's Office and land acquisition.
2	$13,229,719	Lancaster County – Road Rehabilitation and Resurfacing - Rehabilitation/resurfacing and safety improvements on county, city, town and SCDOT roads, as determined by the County Transportation Committee.
3	$1,500,000	Lindsay Pettus Greenway Phase 2 - A portion of the cost of constructing the greenway trail connectors to expand access to the existing two (2) mile greenway in and around the City of Lancaster.
4	$1,800,000	Lancaster County – EMS – Station 7 – Heath Springs - Constructing and furnishing a new Lancaster County EMS station located within the Town of Heath Springs.
5	$900,000	Lancaster County – Airport – New Hangar - A portion of the cost of constructing a new jet hanger at the Lancaster County Airport - McWhirter Field to accommodate larger aircraft.

6	$1,800,000	Lancaster County – EMS – Station 10 – Van Wyck Road - Constructing and equipping a new Lancaster County EMS station located on Van Wyck Road.
7	$1,000,000	Educational Foundation of USC Lancaster - A portion of the cost of constructing a new health education facility to support an expansion of the existing USC-Lancaster Nursing Program.
8	$1,500,000	City of Lancaster – Gay Street Commons - Streetscape improvements including sidewalk and road improvements, of the 100 block of West Gay Street within the City of Lancaster as part of the Downtown Revitalization Plan.
9	$1,000,000	Town of Kershaw – Old Bank Building - A portion of the cost of renovating the second floor of the "Old Bank Building" located at 102 South Hampton St in the Town of Kershaw for use as auxiliary space to support the Early Childhood Education Center located on the first floor.
10	$9,660,000	Rock Hill – Fort Mill Area Transportation Study (Metropolitan Planning Organization)./Lancaster County – Widening portion of 521 – Widening a portion of 521 from four (4) lanes to six (6) from Marvin Road to the North Carolina State line, approximately 1.4 miles.
11	$1,000,000	USC Lancaster – Hwy 9 pedestrian connections - A portion of the cost of constructing projects to allow for safe and defined pedestrian/bike crossings across Highway 9 between USC-Lancaster, University Place and beyond.
12	$647,640	Town of Van Wyck – Community Park – Constructing active and passive recreational facilities at the Van Wyck Community Center located in the Town of Van Wyck.
13	$1,000,000	Lancaster County – Parks & Recreation – Walnut Creek field improvements - Replacement of natural turf with synthetic turf at two (2) soccer fields at the Walnut Creek Park.
14	$2,921,117	Council on Aging – Indian Land Senior Center - Land acquisition and constructing a new Senior Center building in the Indian Land area to expand Council on Aging programming.
	$68,092,276	Total

INSTRUCTIONS TO VOTERS:

If the voter wishes to vote in favor of the question, select "Yes, in favor of the question"; if the voter wishes to vote against the question, "No, Opposed to the question."

Yes, In Favor of the question

No, Opposed to the question

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 Second Remposed Tax are to be used for the constructing, acquiring and equipping of the projects identified in the referendum question set forth in Section 3(b) hereinabove (the "Projects");

(b) Maximum Time: The Second Reimposed Tax will be reimposed for a period ending on April 30 seven years from the date of reimposition;

(c) Installment Purchase Revenue Bonds: The County intends to cause the issuance of installment purchase revenue bonds (the "Bonds") in the not to exceed amount of $55,000,000 to provide for the payment of a portion of the costs of acquiring, constructing, and equipping a new Detention Center including a Magistrate's Office and land acquisition. Proceeds from the Second Reimposed Tax in the amount of $30,133,800 will be used to make acquisition payments in connection with the Bonds;

(d) Conditions: Proceeds from the Second Reimposed Tax shall be used and expended to defray the costs of the Projects. "Costs" include, but are not limited to, preliminary engineering, environmental studies, rights of way acquisition, land acquisition, legal, financial, architectural and engineering services, construction, construction management; and other costs necessary for the projects.

The expenditure of proceeds from the Second Reimposed Tax shall be subject to acquisition of title, right-of-way, design and engineering considerations, environmental issues, the discovery of historic sites or endangered species, the receipt of necessary permits, funding of projects from other sources, bids in excess of project estimates, qualifications of bidders, cost overruns, exhaustion or insufficiency of proceeds from the Second Reimposed Tax to complete all projects in order and priority provided herein and other unforeseen circumstances and conditions.

(e) Priority for Expenditures. The Projects shall be undertaken in the priority order as listed in the ballot question; provided, however, the projects may be completed in an order different from the priority order as listed in the ballot question. Net proceeds of the Second Reimposed Tax must be expended for the purposes stated in the priority listed in the ballot question; provided, however, that the order of funding of the Projects may be adjusted on the basis of construction schedules or other events, circumstances, and considerations that may affect the schedule for any particular Project. Additionally, multiple Projects may be funded simultaneously as shall be reasonably indicated in connection with a design, engineering, technical and financial analysis which shall take into consideration objective criteria such as cost-savings that may be affected by placing the Projects in a particular order or matching the Second Reimposed Tax revenue with uses of funds from other sources. If the Second Reimposed Tax proceeds are insufficient to fund completely all Projects, the lowest priority project will not be fully funded.

SECTION 5. Ordinance to Election Commission.

The Clerk to Council shall send a certified copy of this ordinance to the Board of Voter Registration and Elections of Lancaster County not later than 12:00 noon on August 15, 2020.

SECTION 7. Controlling ordinance.

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

SECTION 8. 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 9. Effective date.

This ordinance is effective upon Third Reading.

AND IT IS SO ORDAINED

Dated this 20th day of JULY, 2020.

LANCASTER COUNTY, SOUTH CAROLINA

Steve Harper, Chair, County Council

Larry Honeycutt, Secretary, County Council

ATTEST:

Sherrie Simpson, Clerk to Council

First Reading:	June 8, 2020
Second Reading:	June 22, 2020
Public Hearing:	July 20, 2020
Third Reading:	July 20, 2020

Approved as to form:

for John DuBose

John K. DuBose, III, County Attorney