

Capital Project Sales Tax



Capital Project Sales Tax Commission Meeting
October 10, 2013

Purpose of Tax

- Section 4-10-300 of SC Code of Laws authorizes counties to impose a 1¢ sales and use tax designated for **specific capital projects for a limited amount of time** (NOTE: Law used to limit total amount of money collected—amended in 2009 to remove limit). The tax must be **approved by referendum** held during a general election.
- As a sales and use tax, the typical exemptions provided for under other similar taxes apply.

8-Year Limit for Tax

- The state specifies that the tax may be imposed in “two-year increments not to exceed eight years from the date of imposition”, with an existing Capital Project Tax allowed to be re-imposed for up to an additional 7 years.

Note: Old rules provided for tax to run for 7 years or until anticipated cost of projects met; the tax could be re-imposed for 7 years. The cap on collections no longer exists.

Nature of Funded Projects

- Among the range of project types permitted under the tax are highways, roads, bridges, public parking facilities; governmental buildings, civic centers, emergency and educational facilities, libraries; cultural, recreational or historic facilities; water and/or sewer projects; flood control and storm water projects; or any combination of above.
- It should be noted that revenues from the tax may only be utilized for capital projects (sometimes called 'brick and mortar' projects), and not to fund operations.

Capital Projects Commission Plays Critical Role in Effort

- *County Council initiates the process* by adoption of a resolution to *create a commission charged with development of the project list and referendum question*. The commission consists of 6 members; 3 appointed by the governing body of the county, and 3 appointed by the municipalities of the county through a population-based formula established in Section 4-10-320 of SC Code.

Project List

- State law charges the commission with **consideration and selection of which capital projects are to be proposed for funding**, although there are no guidelines for how to go about doing this. Also, there is no state-mandated timeframe within the which the Commission must complete their work, but **deadlines related to conducting the referendum do put limits on the process.**

County Council Has Ultimate Say in Project List Presented to Voters

- Although the Capital Project Tax Commission develops the formal project list and referendum question, both have to be part of an ordinance considered and approved by County Council to initiate the referendum; should the ordinance be voted down, no tax referendum can be held. Therefore, although they do not create it, and cannot directly add or remove any project on the list or amend any wording, Council has the final say on what is to be presented to the voters.

Required Components of Ballot Question for Referendum

- The rules governing what is on the referendum ballot are very specific. It must include the **complete project list with the cost of each item noted; the duration of tax; if bonds are to be issued for any of the projects; whether sales tax proceeds are to be used to repay the bonds; additional sources of funding to be utilized for the projects; the maximum cost of the projects to be funded by the tax; and any other conditions or restrictions.** In addition to the above, the ballot question must establish the priority in which the tax proceeds will be spent on the projects- for multiple projects, this may be done through the use of a formula or system.

County Election Commission Role

- Upon receipt of an approved enabling ordinance, the local election commission schedules the referendum during a general election. The ballot question must be advertised in a newspaper of general circulation two weeks prior to the referendum. The results of the vote must be certified to the governing body and the SC Department of Revenue no later than November 30th- failure to meet the deadline results in a 12-month delay for imposition.

Timing of Tax Imposition

- If approved by the referendum, the tax is imposed on the first day of May following the date of the referendum.

Revenue Collection and Administration

- Tax proceeds collected by the SC Department of Revenue (DOR) are held in a separate account, and are distributed to the county treasurer on a quarterly basis. DOR may charge up to 1% to cover the cost of administering the fund. Within 30 days of receipt of any quarterly payment, the county treasurer or county administrator must certify to DOR amounts of net proceeds applied to any project; remaining project costs to be paid; and if bonds were issued, a schedule of payments remaining.

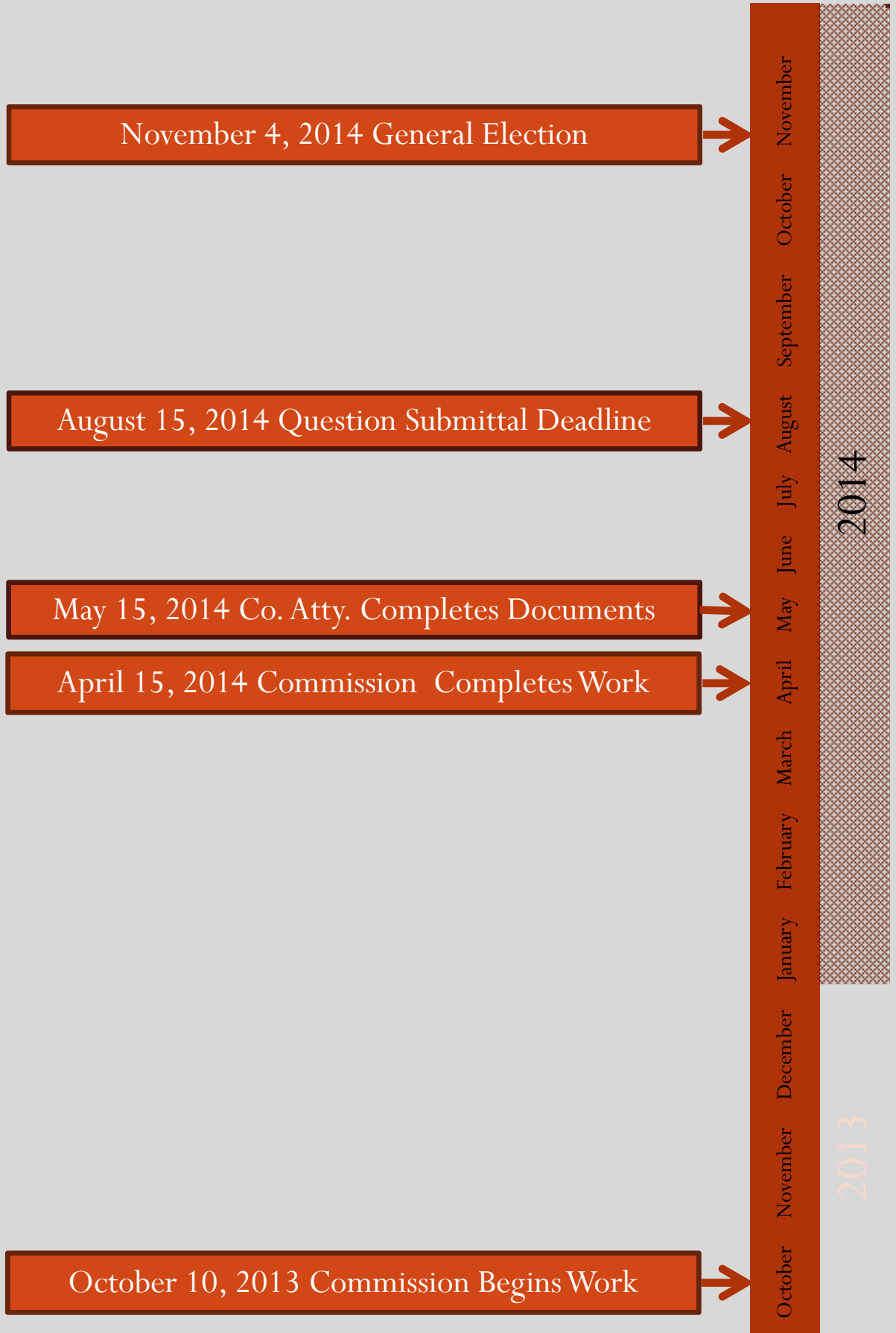
Remaining Funds at Termination of Tax

- Any funds remaining at the end of the tax must be applied to any incomplete projects included on the project list. If all listed projects have been completed, and the tax is reimposed through a second referendum process, the remaining funds must be used for the new project list in the order of priority established in the enabling ordinance. If, however, funds remain and another tax is not imposed, the monies may only be used for projects similar in nature to those for which the money was collected, with the governing body specifically dedicating the funds by ordinance prior to expending them.

A Note on Timing

- The amount of time spent in developing the referendum for a Capital Projects Tax is left up to each county, with some devoting many months to the process, and others only a very short time. Regardless of the overall length of effort, however, the law requires the referendum to be held during a General Election. As a result, the next opportunity for Oconee County voters to consider the issue is **Tuesday, November 4, 2014.**

Proposed Timeline with Critical Dates



Questions or Comments?

2008 Capital Projects Review

- 1) 2008 Strategy – Something for everyone did not work. 58 Projects
- 2) A Better Strategy is limited number of projects that serve all the cities.
- 3) Would suggest three (3) or five (5) max
- 4) 2008 results, 19,121 total votes, 56% NO, 44% YES.
- 5) Review 2008 voting results to determine strong & weak support districts.

2008 Capital Projects Review

- 6) 2008 lost because of OC Reassessment & new SC 1% sales tax increase.
- 7) Need support from all the cities in county.
- 8) Cities are very competitive and are only interested in their projects.
- 9) Very low turnout at all district, community meetings.
- 10) Strong Marketing Program is needed to be successful.

2008 Capital Projects Review

- 11) This is a full time job for Chair & Co Chair.
- 12) Criteria for Projects needs to be developed.
- 13) 2008 Capital Projects Publicity Budget
 - \$12,500. May need to be increased.
 - 14) Need help from people who are active & connected to the County, organizations and business.
 - 15) Oconee Alliance and Economic Development provided this support for 2008.

CHAPTER 10.

LOCAL SALES AND USE TAX

ARTICLE 3.

CAPITAL PROJECT SALES TAX ACT

SECTION 4-10-300. Short title.

This article may be cited as the "Capital Project Sales Tax Act".

HISTORY: 1997 Act No. 138, Section 3, eff July 1, 1997.

SECTION 4-10-310. Imposition of tax.

Subject to the requirements of this article, the county governing body may impose a one percent 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. The revenues collected pursuant to this article may be used to defray debt service on bonds issued to pay for projects authorized in this article. However, at no time may any portion of the county area be subject to more than one percent sales tax levied pursuant to this article, pursuant to Chapter 37, Title 4, or pursuant to any local law enacted by the General Assembly. This limitation does not apply in a county area in which, as of July 1, 2012, a local sales and use tax was imposed pursuant to a local act of the General Assembly, the revenues of which are used to offset the costs of school construction, or other school purposes, or other government expenses, or for any combination of these uses.

HISTORY: 1997 Act No. 138, Section 3, eff July 1, 1997; 2009 Act No. 49, Section 1, eff upon approval (became law without the Governor's signature on June 3, 2009); 2012 Act No. 267, Section 4, eff June 20, 2012.

SECTION 4-10-320. Commission creation; composition.

(A) The governing body of any county is authorized to create a commission subject to the provisions of this section. The commission consists of six members, all of whom must be residents of the county, appointed as follows:

(1) The governing body of the county must appoint three members of the commission.

(2) The municipalities in the county must appoint three members, who must be residents of incorporated municipalities within the county, and who are selected according to the following mechanism:

(a) The total population of all incorporated municipalities within the county, as determined by the most recent United States census, must be divided by three, the result being an apportionate average.

(b) The respective population of each municipality in the county must be divided by the apportionate average to determine an appointive index.

(c) Each municipality in the county appoints a number of members to the commission equal to the whole number indicated by their appointive index. However, no single municipality may appoint more than two members to the commission; unless there is only one municipality in the county, and in such case the municipality is entitled to three appointments to the commission.

(d) When less than three members are selected to the commission in accordance with the prescribed appointive index method, the remaining member or members must be selected in a

joint meeting of the commission appointees of the municipalities in the county. The member or members must be chosen from among the residents of the municipalities in the county that before this time have not provided a representative for the commission.

(e) In the event no municipality is entitled to appoint a member to the commission pursuant to the formula in subitem (c) of this subsection, the municipality with the highest appointive index must be deemed to have an appointive index of one.

(D) When the governing body of any county creates a commission, it must be created in accordance with the procedures specified in subsection (A) and only upon the request of the governing body of the county. If within the thirty-day period following the adoption of a resolution to create the commission, one or more of the municipalities fails or refuses to appoint their proportionate number of members to the commission, the county governing body must appoint an additional number of members equal to the number that any such municipality is entitled to appoint. A vacancy on the commission must be filled in the manner of the original appointment.

(C) The commission created pursuant to this section must consider proposals for funding capital projects within the county area. The commission then formulates the referendum question that is to appear on the ballot pursuant to Section 4-10-330(D).

HISTORY: 1997 Act No. 138, Section 3, eff July 1, 1997.

SECTION 4-10-330. Contents of ballot question; purpose for which proceeds of tax to be used.

(A) The sales and use tax authorized by this article is imposed by an enacting ordinance of the county governing body containing the ballot question formulated by the commission pursuant to Section 4-10-320(C), subject to referendum approval in the county. The ordinance must specify:

(1) the purpose for which the proceeds of the tax are to be used, which may include projects located within or without, or both within and without, the boundaries of the local governmental entities, including the county, municipalities, and special purpose districts located in the county area, and may include the following types of projects:

(a) highways, roads, streets, bridges, and public parking garages and related facilities;

(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 historic 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) dredging, dewatering, and constructing spoil sites, disposing of spoil materials, and other matters directly related to the act of dredging;

(h) 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 (g) of this item;

(i) any combination of the projects described in subitems (a) through (h) of this item;

(2) the maximum time, in two-year increments not to exceed eight years from the date of imposition, or in the case of a reimposed tax, a period ending on April thirtieth of an odd-numbered year, not to exceed seven years, for which the tax may be imposed;

(3)(a) if the county proposes to issue bonds to provide for the payment of any costs of the projects, the maximum amount of bonds to be issued, whether the sales tax proceeds are to be pledged to the payment of the bonds and, if other sources of funds are to be used for the projects, specifying the other sources;

(b) the maximum cost of the project or facilities or portion of the project or portion of the facilities, to be funded from proceeds of the tax or bonds issued as provided in this article and the maximum amount of net proceeds expected to be used to pay the cost or debt service on the bonds, as the case may be; and

(4) any other condition precedent, as determined by the commission, to the imposition of the sales and use tax authorized by this article or condition or restriction on the use of sales and use tax revenue collected pursuant to this article.

(B) When the tax authorized by this article is imposed for more than one purpose, the enacting ordinance must set forth the priority in which the net proceeds are to be expended for the purposes stated. The enacting ordinance may set forth a formula or system by which multiple projects are funded simultaneously.

(C) Upon receipt of the ordinance, the county election commission must conduct a referendum on the question of imposing the sales and use tax in the area of the county that is to be subject to the tax. The referendum for imposition or reimposition of the tax must be held at the time of the general election unless the vote is to reimpose a tax in effect on or before June 1, 2009, and in existence at the time of such vote, in which case the referendum may be held on a general election day or at a time the governing body of the county and the Department of Revenue determine necessary to permit the tax to be reinstated and continue without interruption. The choice of election times rests with the governing body of the county. However, a referendum to reimpose an existing tax as permitted above only may be held once whether or not the referendum is held on a general election day or at another time. Two weeks before the referendum the election commission must publish in a newspaper of general circulation the question that is to appear on the ballot, with the list of projects and the cost of the projects. If the proposed question includes the use of sales taxes to defray debt service on bonds issued to pay the costs of any project, the notice must include a statement indicating that principal amount of the bonds proposed to be issued for the purpose and, if the issuance of the bonds is to be approved as part of the referendum, stating that the referendum includes the authorization of the issuance of bonds in that amount. This notice is in lieu of any other notice otherwise required by law.

(D) The referendum question to be on the ballot must read substantially as follows:

"Must a special one percent sales and use tax be imposed in (county) for not more than (time) to raise the amounts specified for the following purposes?"

- (1) \$ _____ for _____
- (2) \$ _____ for _____
- (3) etc.

Yes []
No []

If the referendum includes the issuance of bonds, the question must be revised to include the principal amount of bonds proposed to be authorized by the referendum and the sources of payment of the bonds if the sales tax approved in the referendum is inadequate for the payment of the bonds.

(E) 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 votes cast are in favor of imposing the tax, then the tax is imposed as provided in this article and the enacting ordinance. A subsequent referendum on this question must be held on the date prescribed in subsection (C). The election commission shall conduct the referendum under the election laws of this State, mutatis mutandis, and shall certify the result no later than November thirtieth to the county governing body and to the Department of Revenue. 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.

(F) Upon receipt of the returns of the referendum, the county governing body must, by resolution, declare the results thereof. In such event, the results of the referendum, as declared by

resolution of the county governing body, are not open to question except by a suit or proceeding instituted within thirty days from the date such resolution is adopted.

HISTORY: 1997 Act No. 138, Section 3, eff July 1, 1997; 1999 Act No. 93, Section 2, eff June 11, 1999; 2002 Act No. 334, Sections 22.A, 22.B and 22.E, eff June 24, 2002; 2004 Act No. 244, Section 2, eff May 24, 2004; 2004 Act No. 292, Section 2, eff August 16, 2004; 2009 Act No. 49, Section 2, eff upon approval (became law without the Governor's signature on June 3, 2009); 2012 Act No. 268, Section 1, eff June 20, 2012.

SECTION 4-10-340. Tax imposition and termination.

(A) If the sales and use tax is approved in the referendum, the tax is imposed on the first of May following the date of the referendum. If the reimposition of an existing sales and use tax imposed pursuant to this article is approved in the referendum, the new tax is imposed immediately following the termination of the earlier imposed tax and the reimposed tax terminates on the thirtieth of April in an odd-numbered year, not to exceed seven years from the date of reimposition. If the certification is not timely made to the Department of Revenue, the imposition is postponed for twelve months.

(B) The tax terminates the final day of the maximum time period specified for the imposition.

(C)(1) 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.

(2) If funds still remain after first using the funds as described in item (1) and the tax is reimposed, the remaining funds must be used to fund the projects approved by the voters in the referendum to reimpose the tax, in priority order as the projects appeared on the enacting ordinance.

(3) If funds still remain after first using the funds as described in item (1) and the tax is not reimposed, the remaining funds must be used for the purposes set forth in Section 4-10-330(A)(1). These remaining funds only may be expended for the purposes set forth in Section 4-10-330(A)(1) following an ordinance specifying the authorized purpose or purposes for which the funds will be used.

HISTORY: 1997 Act No. 138, Section 3, eff July 1, 1997; 2002 Act No. 334, Sections 22.C and 22.F, eff June 24, 2002; 2009 Act No. 49, Section 3, eff upon approval (became law without the Governor's signature on June 3, 2009).

SECTION 4-10-350. Department of Revenue to administer and collect local tax.

(A) The tax levied pursuant to this article must be administered and collected by the Department of Revenue in the same manner that other sales and use taxes are collected. The department may prescribe amounts that may be added to the sales price because of the tax.

(B) The tax authorized by this article 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, Title 12 and the enforcement provisions of Chapter 54, Title 12. The gross proceeds of the sale of items subject to a maximum tax in Chapter 36, Title 12 are exempt from the tax imposed by this article. Unprepared food items eligible for purchase with United States Department of Agriculture food coupons are exempt from the tax imposed pursuant to this article. The tax imposed by this article also applies to tangible personal property subject to the use tax in Article 13, Chapter 36, Title 12.

(C) A taxpayer required to remit taxes under Article 13, Chapter 36 of Title 12 must identify the county in which the personal property purchased at retail is stored, used, or consumed in this State.

(D) A utility is required to report sales in the county in which the consumption of the tangible personal property occurs.

(E) A taxpayer subject to the tax imposed by Section 12-36-920, who owns or manages rental units in more than one county, must report separately in his sales tax return the total gross proceeds from business done in each county.

(F) The gross proceeds of sales of tangible personal property delivered after the imposition date of the tax levied under this article in a county, 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 sales and use tax provided in this article if a verified copy of the contract is filed with the Department of Revenue within six months after the imposition date of the sales and use tax provided for in this article.

(G) Notwithstanding the imposition date of the sales and use tax authorized pursuant to this chapter, with respect to services that are billed regularly on a monthly basis, the sales and use tax authorized pursuant to this article is imposed beginning on the first day of the billing period beginning on or after the imposition date.

HISTORY: 1997 Act No. 138, Section 3, eff July 1, 1997; 1999 Act No. 93, Section 3, eff June 11, 1999; 2009 Act No. 49, Section 4.A, eff upon approval (became law without the Governor's signature on June 3, 2009).

SECTION 4-10-360. Revenue remitted to State Treasurer and held in a separate fund.

The revenues of the tax collected under this article must be remitted to the Department of Revenue 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 Department of Revenue of administering the tax, not to exceed one percent 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 or county code errors must be corrected prospectively. Within thirty days of the receipt of any quarterly payment, the county treasurer or the county administrator shall certify to the Department of Revenue amounts of net proceeds applied to the costs of each project and the amount of project costs remaining to be 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 net proceeds of the sales tax authorized in the referendum.

HISTORY: 1997 Act No. 138, Section 3, eff July 1, 1997; 1999 Act No. 93, Section 4, eff June 11, 1999; 2002 Act No. 334, Section 22D, eff June 24, 2002.

SECTION 4-10-370. Calculating distributions to counties; confidentiality.

The Department of Revenue 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 Section 12-54-240. A person violating this section is subject to the penalties provided in Section 12-54-240.

HISTORY: 1997 Act No. 138, Section 3, eff July 1, 1997.

SECTION 4-10-380. Unidentified funds; transfer and supplemental distributions.

Annually, and only in the month of June, funds collected by the department from the local option capital project sales tax, which are not identified as to the governmental unit due the tax, must be transferred, after reasonable effort by the department 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.

HISTORY: 1999 Act No. 93, Section 5, eff June 11, 1999.

**STATE OF SOUTH CAROLINA
OCONEE COUNTY
RESOLUTION R2013-16**

A RESOLUTION TO ESTABLISH A COMMISSION TO CONSIDER PROPOSALS FOR FUNDING CAPITAL PROJECTS IN OCONEE COUNTY, SOUTH CAROLINA, PURSUANT TO SECTION 4-10-300, *ET SEQ.*, OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED; TO PROVIDE FOR THE COMPOSITION AND APPOINTMENT OF SUCH COMMISSION; AND OTHER MATTERS RELATED THERETO.

WHEREAS, in accordance with Section 4-10-300, *et seq.*, of the Code of Laws of South Carolina, 1976, as amended (the "Act"), the governing body of a county may impose a one percent sales and use tax (a "Capital Project Sales Tax") by ordinance, subject to a referendum, within the county area for a specific purpose or specific purposes and for a limited amount of time; and

WHEREAS, pursuant to the Act, the governing body of a county is authorized to create a commission, consisting of six members, all of whom must be residents of the county, appointed as set forth in Section 4-10-320 of the Act, to consider proposals for funding capital projects within the county area, and to formulate the referendum question that is to appear on the ballot pursuant to Section 4-10-330(D) of the Act; and

WHEREAS, the Oconee County Council ("County Council"), being the governing body of Oconee County, South Carolina (the "County"), a body politic and corporate and political subdivision of the State of South Carolina, desires to create a commission in accordance with Section 4-10-320 of the Act to consider proposals for funding capital projects within the County area and to formulate a referendum question regarding the imposition of a Capital Project Sales Tax which shall appear on a referendum ballot in accordance with the provisions of the Act;

NOW, THEREFORE, be it resolved by County Council, in a meeting duly assembled, that:

Section 1. Creation of Commission. There is hereby created as a "commission", within the meaning of Section 4-10-320 of the Act, the Oconee County Capital Project Sales Tax Commission (the "Commission"). The Commission shall consist of six (6) members, all of whom must be residents of the County, appointed as set forth in Section 4-10-320 of the Act.

Section 2. Effective Date. This resolution shall be effective immediately upon its adoption.

Section 3. Repeal and Rescission. All orders and resolutions in conflict herewith are, to the extent of such conflict only, repealed and rescinded.

APPROVED AND ADOPTED this 20th day of August, 2013.

OCONEE COUNTY, SOUTH CAROLINA

By: 
Joel Thrift, Chairman of County Council,
Oconee County, South Carolina

ATTEST: 
By: _____
Elizabeth G. Hulse, Clerk to County Council
Oconee County, South Carolina



**OCONEE COUNTY COUNCIL
WALHALLA, SOUTH CAROLINA**

**BOARDS, COMMISSIONS
& COUNCIL APPOINTED COMMITTEES**

**GENERAL INFORMATION &
ORIENTATION BOOKLET**

OCONEE COUNTY MISSION STATEMENT

It is the mission of Oconee County to provide our current and future citizens and visitors quality services and to protect our neighborhoods, heritage and environment by managing growth and change through smart, inclusive planning.

OCONEE COUNTY VISION STATEMENT

A diverse, growing, safe, vibrant community guided by rural traditions and shaped by natural beauty, where employment, education and recreation offer a rich quality of life for all generations, both today and tomorrow.

ESTABLISHED: JULY 2013

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Oconee County has an excellent web site www.oconeesc.com which can provide you with specific information regarding county departments, the county's fiscal budget, council activities, contact information for departments and other helpful information.

Introduction:

Oconee County Council has the responsibility of appointing citizens to serve on boards, commissions and ad hoc committees [*board/commission*]. Council members view this process and appointment as a trust between Council, the appointee, the agency, and the community; all working together for the betterment of Oconee County.

Therefore, it is Oconee County Council's desire to provide a general orientation regarding the appointee's responsibilities on the board/commission. The information contained in this booklet is not a contract, but is information that will assist you in your roll as a public official representing the Oconee County Council.

Some of the boards and commission of Oconee County are jointly appointed with other governing bodies or agencies. Also, some of the boards are more of an advisory nature while some are policy making boards / commissions. The Department Head [or his/her designee], known as the "Staff Liaison" will work with your board / commission and will give to you specific information related to board / commission.

Definitions:

- **"Public Member"** means an individual appointed to a non-compensated part-time position on a board / commission / ad hoc committee. A public member does not lose the status by receiving reimbursement of expenses or a per diem payment for services.
- **"Public Official"** means an elected or appointed official of the State, a county, a municipality, or a political subdivision thereof, including candidates for office. Public Official does not mean a member of the judiciary except that for the purposes of campaign practices, campaign disclosure, and disclosure of economic interests, a probate judge is considered a public official and must meet the requirements of this chapter.
- **"Official Capacity"** means activities which:
 - arise because of the position held by the public official, public member, or public employee;
 - involve matters which fall within the official responsibility of the agency, the public official, the public member, or the public employee; and
 - Are services the agency would normally provide and for which the public official, public members, or public employee would be subject to expense reimbursement by the agency with which the public official, public member or public employee is associated.

Board / Commission Rules for Procedure & Specific By-Laws (if applicable)

All Boards & Commissions will operate utilizing the South Carolina Association of Counties [SCAC], Model Rule of Parliamentary Procedure for South Carolina Counties [most recent edition – viewable on the SCAC website].

It is each Board/Commission member's responsibility to review and adhere to specific rules of order and adopted by-laws; noting that conduct is not just specific to meetings of the board/commission.

Board / Commission Members' Attendance Practices

It is Council's desire to appoint citizens to boards and commission that have openly acknowledged their willingness to serve his/her community in this capacity. Therefore, it is Council's belief that persons who have been appointed to a board, commission or other authority should attend all meetings that are called. Some of the boards / commissions have specific attendance requirements in addition to those outlined in the Oconee County Code of Ordinances, Chapter 2, Section 2-24] as stated below:

A member who is absent from three consecutive meetings without adequate excuse, such as documented illness, shall be reported by the chairperson of that board to council and is subject to replacement by council. Any member may also be removed or replaced at will by majority vote of council upon the motion of the appointing council member at any time, unless appointment is required by or regulated by state or federal law.

Freedom of Information Act [FOIA]

All Oconee County Boards & Commissions are required to comply with all aspects of the South Carolina Code 30-4-10; Freedom of Information Act. SCAC publishes a Freedom of Information Handbook for County Government [which can be viewed on the SCAC website].

CONSTITUTION OF THE STATE OF SOUTH CAROLINA ARTICLE XVII: Miscellaneous Matters

Section 1. Qualifications of officers.

No person shall be elected or appointed to any office in this State unless he possess the qualifications of an elector. Provided, The provisions of this Section shall not apply to the offices of State Librarian and Departmental Clerks, to either of which offices any woman, a resident of the State two years, who has attained the age of twenty-one years, shall be eligible.

SECTION 1A. Qualification for office; two offices.

Every qualified elector is eligible to any office to be voted for, unless disqualified by age, as prescribed in this Constitution. No person may hold two offices of honor or profit at the same time, but any person holding another office may at the same time be an officer in the militia, member of a lawfully and regularly organized fire department, constable, or a notary public. The limitation above set forth "No person may hold two offices of honor or profit at the same time." does not apply to the circuit judges of the State under the circumstances stated in this section, but whenever it appears that any or all of the Justices of the Supreme Court are disqualified or otherwise

prevented from presiding in any cause for the reasons set forth in Section 6 of Article V of the Constitution, the Chief Justice or in his stead the Senior Associate Justice when available shall designate the requisite number of circuit judges for the hearing and determination of the hearing. The limitation above set forth does not prohibit any officeholder from being a delegate to a constitutional convention. (1989 Act No. 9, Section 3, eff February 8, 1989.)

SECTION 1B. Property qualifications; term of office; dueling.

No property qualification, unless prescribed in this Constitution, shall be necessary for an election to or the holding of any office. No person shall be elected or appointed to office in this State for life or during good behavior, but the terms of all officers shall be for some specified period, except Notaries Public and officers in the Militia. After the adoption of this Constitution any person who shall fight a duel or send or accept a challenge for that purpose, or be an aider or abettor in fighting a duel, shall be deprived of holding any office of honor or trust in this State, and shall be otherwise punished as the law shall prescribe.

State Ethics Rules of Conduct – General Information:

All public employees, public officeholders, and public members are expected to adhere to and follow the Rules of Conduct as outlined in the Ethics Reform Act. Anyone who is found guilty of violating these rules is subject to prosecution by the State Ethics Commission and the Attorney General's Office.

A public official, public member, or public employee may not knowingly use his official office, membership, or employment to influence a government decision to obtain an economic interest for himself, a member of his immediate family, an individual with whom he is associated, or a business with which he is associated.

A person may not directly or indirectly give, offer, or promise anything of value to a public official, public member, or public employee with intent to influence the public official's, public member's, or public employee's official responsibilities, nor is the public official, public member, or public employee to ask, demand, solicit, or accept anything of value for himself or for another person in return for fulfilling his official responsibilities or duties.

A public official, public member, or public employee may not receive anything of value for speaking before a public or private group in his/her official capacity. A meal can be accepted if provided in conjunction with the speaking engagement where all participants are entitled to the same meal and the meal is incidental to the speaking engagement. A public official, public member or public employee may receive payment or reimbursement for actual expenses incurred.

Public officials, public members, or public employees may not receive money in addition to that received by the public official, public member, or public employee in his official capacity for advice or assistance given in the course of his employment as a public official, public member, or public employee.

No public official, public member, or public employee may disclose confidential information gained as a result of his responsibility as a public official, public member, or public employee that would affect an economic interest held by himself, a member of his immediate family, an individual with whom he is associated, or a business with which he is associated.

No person may serve as a member of a governmental regulatory agency that regulates any business with which that person is associated.

No person shall serve on the governing body of a state, county, municipal, or political subdivision, board, or commission and serve in a position of the same governing body which makes decisions affecting his economic interests.

A public official occupying a statewide office, a member of his immediate family, an individual with whom he is associated, or a business with which he is associated may not knowingly represent another person before a governmental entity.

No member of the General Assembly or an individual with whom he is associated or business with which he is associated may represent a client for a fee in a contested case before an agency, a commission, board, department, or other entity if the member of the General Assembly has voted in the election, appointment, recommendation, or confirmation of a member of the governing body of the agency, board, department, or other entity within the 12 preceding months.

A public member occupying statewide office, an individual with whom associated, or a business with which associated may not knowingly represent a person before the same unit or division of the governmental entity for which the public member has official responsibility.

A public official, public member, or public employee of a county or municipality, an individual with whom associated, or a business with which associated may not knowingly represent a person before any agency, unit, or subunit of that county or municipality.

A public employee, other than of a county or municipality, an individual with whom associated, or a business with which associated may not knowingly represent a person before an entity of the same level of government for which the public employee has official responsibility.

No public official, public member, or public employee may cause the employment, appointment, promotion, transfer, or advancement of a family member in a state or local office or position in which the public official, public member, or public employee supervises or manages. A public official, public member, or public employee may not participate in an action relating to the discipline of the public official's, public member's or public employee's family member.

A former public official, former public member, or former public employee holding office, membership, or employment may not serve as a lobbyist or represent clients before the agency or department on which the public official, public member, or public employee formerly served in a matter in which he directly and substantially participated for one year after terminating his public service or employment.

It is a breach of ethical standards for a public official, public member, or public employee who participates directly in procurement to resign and accept employment with a person contracting with the governmental body if the contract falls or would fall under the public official's, public member's, or public employee's official responsibility.

No person may use government personnel, equipment, materials, or an office building in an election campaign. A person may use public facilities for a campaign purposes if they are available on similar terms to all candidates and committees. Likewise, government personnel may participate in election campaign on their own time and on non-government premises.

A public official, public member, or public employee may not have an economic interest in a contract with the state or its political subdivisions if the public official, public member, or public employee is authorized to perform an official function (including writing or preparing the contract, accepting bids, and awarding of the contracts) relating to the contract.

It is the responsibility of each board / commission member to review and comply with all requirements as outlined on the South Carolina Ethics Commission website <http://ethics.sc.gov/>.

ORGANIZATION LINKS:

South Carolina Association of Counties [SCAC]

<http://www.sccounties.org/>

SCAC: Directory of County Officials

<http://www.sccounties.org/publications/pdf/DirectoryofCountyOfficials08.pdf>

SCAC: *"A Handbook for County Government in South Carolina"*

<http://www.sccounties.org/research/Handbook/Handbook2005.pdf>

SCAC: *"Model Rules of Parliamentary Procedure for South Carolina Counties"*

http://www.sccounties.org/publications/Parliamentary%20Procedure/parliamentary_proc.pdf

The Official Website of South Carolina

<http://www.sc.gov/>

South Carolina Ethics Commission

<http://www.ethics.sc.gov/>

Questionnaire for Boards / Commissions

At the April 1, 2008 meeting Council unanimously approved usage of the "Questionnaire for Boards / Commissions". The form is designed to allow citizens to express interest in serving on boards and/or commissions and will be updated frequently to accurately reflect current boards and commissions. The form did not prohibit Council members from seeking individuals who they feel are qualified to serve but would allow for a larger pool to draw from when openings arise.

At the May 15, 2012 County Council unanimously approved that all interested candidates seeking appointment and / or reappointment to any Oconee County appointed Board and / or Commission be required to complete the Questionnaire for Board / Commission prior to being considered for any appointment.

Oconee County Active Boards / Commissions

It is the responsibility of each board / commission member to review the full description of the duties/responsibilities etc. and to review the applicable section of the Oconee County Code of Ordinances referenced.

Copies of Code may be viewed on line at <http://www.municode.com>

<u>BOARD / COMMISSION</u>	<u>CODE OF ORDINANCE REFERENCE</u>	<u>CONTACT INFORMATION</u>
Appalachian Council of Government [ACOG] Board	County Council appoints one citizen member to represent the County on the ACOG Board. In addition, County Council will elect at their first meeting each year one Council member to also sit on the ACOG Board.	Clerk to Council 718-1023
Aeronautics Commission	Chapter 18	Airport 882-2959
Anderson – Oconee Behavioral Health Services Commission	Chapter 2	
Building Codes Appeal Board	Chapter 6	Community Development 364-5103
Capital Project Advisory Committee	Chapter 2	Clerk to Council 718-1023
Conservation Bank Board	Chapter 2	Clerk to Council 718-1023
Economic Development Commission	Chapter 24	Economic Development 638-4210
Infrastructure Advisory Commission	Chapter 34	Clerk to Council 718-1023
Library Board	Chapter 18	Library Director 638-4133
Parks, Recreation & Tourism Commission	Chapter 2	PRT Director 888-1488
Planning Commission	Chapter 32	Planning 364-5109
Scenic Highway Committee	Chapter 26	Planning 364-5109
Worklink Workforce Board	County Council appoints members upon recommendation of the WorkLink Board.	
Board of Zoning Appeals	Chapter 32	Planning 364-5109

STAFF LIAISON:

INSERT BOARD / COMMISSION SPECIFIC DOCUMENTS TO INCLUDE BUT NOT LIMITED TO:

- ADOPTED RULES
- ADOPTED BY LAWS
- SPECIFIC STATE LAW SECTIONS THAT PERTAIN TO BOARD / COMMISSION

STATE OF SOUTH CAROLINA

COUNTY OF OCONEE

ORDINANCE 2006-21

AN ORDINANCE ENACTING A CAPITAL PROJECT SALES TAX
FOR OCONEE COUNTY

(To Levy and Impose a One Percent Sales and Use Tax, Subject to a Referendum, Within Oconee County Pursuant to the Capital Project Sales Tax Act, S.C. Code Ann. Section 4-10-300, et seq.; to Define the Specific Purpose or Purposes and Designate the Projects for Which the Proceeds of Such Tax May be Used; to Provide the Maximum Cost of the Projects or Facilities Funded from the Proceeds of Such Tax and the Maximum Amount of Net Proceeds to be Raised by Such Tax; to Provide for a County-Wide Referendum and to Prescribe the Contents of the Ballot Question in Such Referendum, to Provide Conditions Precedent to the Imposition of Such Tax and Condition or Restrictions on the Use of Such Tax Revenue; to Establish a Formula by Which Multiple Projects are Funded Simultaneously; to Provide for the Conduct of Such Referendum by the Oconee County Voters Registration and Election Commission; to Provide for the Administration of Such Tax, if Approved; to Provide for the Payment of Such Tax; and to Provide for Other Matters Relating Thereto.)

WHEREAS:

1. The South Carolina General Assembly has enacted the Capital Project Sales Tax Act, S.C. Code Ann. Section 4-10-300 et. seq. pursuant to which the governing body may impose a one percent sales and use tax by ordinance, subject to a referendum, within the County area for a specific purpose or purposes and for a limited time to collect a limited amount of money; and
2. The Oconee County Council, as the governing body of Oconee County, South Carolina, is authorized to create a commission subject to the provisions of S.C. Code Ann. Section 4-10-300 et. seq. of the Capital Projects Sales Tax Act for the purpose of considering proposals for funding capital projects within the County area and the formulation of a referendum question which is to appear on the ballot. The Oconee County Council adopted Resolution 2005-21 pursuant to the Capital Projects Sales Tax Act on December 20, 2005, creating a Commission for the purpose of considering proposals for funding capital projects within Oconee County and the formulation of a referendum question which is to appear on the ballot. Members of the Capital Projects Sales and Use Tax Commission were appointed by Oconee County and the municipalities of Oconee County in accordance with the provisions of Section 4-10-320 of the Capital Projects Sales Tax Act; and
3. The Oconee County Capital Projects Sales and Use Tax Act Commission has considered proposals for funding capital projects within Oconee County and the Commission, by vote of the Commission, in public meetings duly advertised, has adopted

the projects described in this Ordinance, estimated the costs of such projects, identified the purpose for which the proceeds of the proposed capital projects sales and use tax shall be used, established the maximum time for which the sales and use tax may be imposed at seven (7) years, established the maximum cost of the projects or facilities to be funded from the proceeds of the tax and the maximum amount of net proceeds to be raised by the tax, established conditions precedent to the reimposition of the sales and use tax revenue collected pursuant to the Capital Project Sales Tax Act, established a formula by which the net proceeds of the sales and use tax are to be expended to the local governments for the purpose stated, and formulated the ballot question that is to appear on the ballot pursuant to Section 4-20-330(d) of the Capital Project Sales Tax Act; and

4. The Oconee County Council finds that a one percent sales and use tax should be revised and imposed within Oconee County, for the purpose of designing, engineering, construction or improving water and sewer facilities; and designing, engineering, constructing or improving public facilities for recreation, public safety and/or government services; more specifically identified in Section 5 of this Ordinance (herein referred to as the "projects" or the "capital projects") for a period not to exceed seven (7) years from the date of imposition of this tax, to fund capital projects as herein defined and described at a maximum cost not to exceed \$53,000,000.00 to be funded from the net proceeds of sales and use tax imposed in Oconee County pursuant to provisions of the Capital Sales Tax Act, SC Code Ann. Section 4-10-300 et seq. subject to approval of the qualified electors of Oconee County voting in a referendum on the imposition of a capital projects sales and use tax in Oconee County to be held on November 7, 2006. The imposition of such sales and use tax and the use of sales and use tax revenue, if approved in such referendum, shall be subject to the conditions precedent and conditions or restrictions on the use and expenditure of sales and use tax revenue as established by the Capital Project Sales Tax Act and the provisions of this Ordinance. Sales and use tax revenues shall be used for the purchase, design, engineering and construction or improvement of the projects established in this Ordinance including payment of such sums as may be required in connection with the issuance of revenue bonds or other legal governmental financing, the proceeds of which are applied to such capital projects; and

5. County Council finds that the imposition of a capital projects sales and use tax in Oconee County for the projects and purposes defined in this Ordinance for a limited time not to exceed seven (7) years to collect a limited amount of money will serve a public purpose, provide funding for the design, engineering, construction, and improvement of water and sewer lines, facilitate economic development, promote public safety, provide necessary infrastructure, promote desirable living conditions, provide improved recreational facilities and opportunities, promote public health and safety in the event of fire, emergency, panic and other dangers and meet present and future needs of Oconee County and its citizens.

NOW THEREFORE BE IT ENACTED BY THE OCONEE COUNTY COUNCIL
THAT:

1. A capital project sales and use tax, as authorized by the Capital Project Sales Tax Act, S.C. Code Ann. Section 4-20-300 et seq., is hereby imposed in Oconee County, South Carolina, subject to a favorable vote of a majority of the qualified electors voting in a referendum on the imposition of such tax to be held in Oconee County, South Carolina on November 7, 2006.

2. The capital project sales and use tax authorized herein shall be imposed for a period not to exceed seven (7) years from the date of imposition.

3. The maximum cost of the projects or facilities to be funded from proceeds of the sales and use tax imposed herein shall not exceed, in the aggregate, the sum of \$53,000,000.00, and the maximum amount of net proceeds to be raised by the tax shall not exceed \$55,000,000.00

4. The sales and use tax imposed herein shall be imposed only if approved by a majority of qualified electors voting in favor of imposing such tax for the stated purposes in a referendum to be held in Oconee County, South Carolina on November 7, 2006.

5. The capital projects sales and use tax authorized by this Ordinance shall be expended for the purposes stated as follows:

1. The first \$2,071,680.00 collected under the Capital Project Sales and Use Tax shall be distributed to Oconee County, the City of Seneca and the Town of West Union for the following projects:

A. \$1,292,700.00 for the following projects within Oconee County, which projects shall be completed in the order determined by the Oconee County Council:

- \$3,000.00 for Awning and Storage Improvements for the Ebenezer Community
- \$7,000.00 for the Animal Shelter for the Humane Society
- \$12,000.00 for the Walking Track at Fair Oak Elementary School
- \$16,000.00 for the Food Preparation Building for the Mountain Rest Community Club
- \$20,000.00 for a new roof for the Walhalla Civic Auditorium
- \$25,000.00 for Drainage and Parking Improvements for the Ebenezer Community
- \$119,700.00 for Improvements to the Patriot's Hall Veteran's Museum
- \$140,000.00 for a Sub-Station for the Keowee Fire Department
- \$300,000.00 for the Day Area at Senior Solutions' Oconee Senior Center
- \$375,000.00 for a Fire Department Addition/Annex for the Keowee Fire Department
- \$375,000.00 for the Fire Department Building for the Fair Play Fire Department

B. \$35,980.00 to the Town of West Union for the West Union School Renovations.

C. \$643,000.00 for the following projects within the City of Seneca, which projects shall be completed in the order determined by the Seneca City Council:

- \$325,000.00 to the City of Seneca for Renovations of Blue Ridge Field
- \$320,000.00 for an Office Complex for Seneca Chamber of Commerce

II The next \$50,938,520.00 collected under the Capital Project Sales and Use Tax shall be distributed proportionally, as received, among the following six jurisdictions in the percentages shown:

Oconee County (50.46%); the City of Seneca (26.24%); City of Walhalla (12.96%); the City of Westminster (8.38%); Town of Salem (0.98%); Town of West Union (0.98%) for the following projects:

A. \$25,700,000.00 for the following projects within Oconee County, which projects shall be completed in the order determined by the Oconee County Council:

- \$8,500,000.00 for a Library in the City of Seneca, South Carolina
- \$7,700,000.00 for a Recreation Center in Oconee County
- \$5,000,000.00 for Sewer Facilities in the Fair Play area
- \$4,500,000.00 for Pioneer Water District for Water Line Upgrades in the Fair Play area

B. \$15,360,760.00 for the following projects within the City of Seneca, which project shall be completed in the order determined by the Seneca City Council:

- \$150,000.00 for Tennis Court
- \$150,000.00 for 911 Back-up Generation
- \$250,000.00 for a Walking Track
- \$1,270,700.00 for a Swimming Pool
- \$1,750,000.00 for a Sodium Hypochlorite Disinfection System
- \$1,800,000.00 for an Elevated Storage Tank near the Hospital
- \$2,500,000.00 for an Elevated Storage Tank near Highway 130 and Doug Hollow Road
- \$3,490,060.00 for a Water and Sewer Infrastructure Upgrades and Extensions
- \$2,000,000.00 for Streets and Sidewalk improvements

C. \$6,600,000.00 for the following projects within the City of Walhalla, which projects shall be completed in the order determined by the Walhalla City Council:

- \$500,000.00 for Fire House Renovation/Expansion
- \$1,049,000.00 for Ball Field Construction (Phases 1, 2 and 3)
- \$2,900,000.00 for Water Plant Upgrade
- \$1,151,000.00 for City Hall

D. \$4,267,560.00 for the following projects within the City of Westminster, which Projects shall be Completed in the Order Determined by the Westminster City Council:

- \$84,000.00 for Westminster Depot Restoration
- \$133,560.00 for Skateboard Park
- \$500,000.00 for Water Main Line to Border with Georgia
- \$750,000.00 for Electric Distribution/Voltage Conversion
- \$1,500,000.00 for Water Main Line "Northern Loop"
- \$1,500,000.00 for Gymnasium

E. \$500,000.00 for the following project within the Town of Salem:

- \$500,000.00 for Water System Upgrades and Extensions

F. \$500,000.00 for the following project within the Town of West Union:

- \$500,000.00 for Sewer and Water Infrastructure Upgrades

TOTAL COST OF ALL CAPITAL PROJECTS: \$53,080,000.00

6. If the imposition of the sales and use tax is approved by a majority of the qualified electors voting in a referendum to be held in Oconee County on November 7, 2006, the tax is to be imposed on May 1, 2007, provided the Oconee County Voter Registration and Election Commission shall certify the results of the referendum and certify such results to the South Carolina Department of Revenue in a timely manner.

7. The capital projects sales and use tax imposed by this Ordinance, if approved in the referendum conducted on November 7, 2006, shall terminate on the earlier of:
(1) the final day of the seventh year following imposition of the tax; or
(2) the end of the calendar year during which the Department of Revenue determined that the tax has raised revenues sufficient to provide the net proceeds equal to or greater than the amount specified in the referendum questions.

8. Amounts of sales and use tax 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 and other debt obligations, the proceeds of which are applied to such capital projects; otherwise, the excess funds must be credited to the general fund of the governmental entity or entities receiving the proceeds of the tax, in the proportion in which they received the net proceeds of the tax while it was imposed.

9. The capital projects sales and use tax levied pursuant to this Ordinance must be administered and collected by the South Carolina Department of Revenue in the same

manner that other sales and use taxes are collected. The Department may prescribe amounts that may be added to the sales price because of the tax.

10. The tax authorized by this Ordinance 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 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 imposed by this Ordinance. The tax imposed by this Ordinance also applies to tangible personal property subject to the use tax in Article 15, Chapter 36 of Title 12 of the Code of Laws of South Carolina.

11. Taxpayers required to remit taxes under Article 15, Chapter 36 of Title 12 of the Code of Laws of South Carolina must identify the county, municipality or both in which the personal property purchased at retail is stored, used or consumed in this State.

12. Utilities are required to report sales in the county, municipalities or both, in which the consumption of the tangible personal property occurs.

13. A taxpayer subject to the tax imposed by Section 12-36-920, South Carolina Code Ann., who owns or manages rental units in more than one county, municipality or combination thereof, must report separate to his sales tax return the total gross proceeds from business done in each county or municipality.

14. The gross proceeds of sales of tangible personal property delivered after the imposition date of the tax levied under this article in a county, either under the terms of a construction contract executed before the imposition date, culminating in a construction contract entered into before or after the imposition date, are exempt from the sales and use tax provided in this article if a verified copy of the contract is filed with the Department of Revenue within six months after the imposition date of the sales and use tax provided for in this Ordinance.

15. Notwithstanding the imposition date of the sales and use tax authorized pursuant to this section, with respect to services that are billed regularly on a monthly basis, the sales and use tax authorized pursuant to this article is imposed beginning on the first day of the billing period beginning on or after the imposition date.

16. The revenues of the tax collected under this Ordinance must be remitted to the South Carolina Department of Revenue 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 Department of Revenue of administering the tax, not to exceed one percent of such 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 revenue must be used only for the purposes stated in the imposition Ordinance. The State Treasurer may correct misallocations by adjusting

subsequent distributions, but these distributions must be made in the same fiscal year as the misallocation.

17. The Department of Revenue shall furnish data to the State Treasurer and the Oconee County Treasurer for the purpose of calculating distributions and estimating revenues. The information which must be supplied to counties and municipalities upon request includes, but is not limited, to, gross receipts, net taxable sales, and tax liability to taxpayers. Information about a specific taxpayer is considered confidential and is governed by the provisions of South Carolina Code Ann. Section 12-54-240. Any person violating the provisions of this section shall be subject to the penalties provided for in South Carolina Code Ann., Section 12-54-240.

18. The Oconee County Voter Registration and Election Commission shall conduct a referendum on the question of imposing a capital projects sales and use tax in the area of Oconee County on Tuesday, November 7, 2006, between the hours of 7 a.m. and 7 p.m. under the election laws of the State of South Carolina, *mutatis mutandis*. The Oconee County Registration and Election Commission shall publish in a newspaper of general circulation the question that is to appear on the ballot, with the list of capital projects and the cost of projects, and shall publish such election and other notices as are required by law.

19. The referendum question to be on the ballot of the referendum to be held in Oconee County on November 7, 2006, must read as follows:

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

1. The first \$2,071,680.00 collected under the Capital Project Sales and Use Tax shall be distributed to Oconee County, the City of Seneca and the Town of West Union for the following projects:

A. \$1,392,700.00 for the following projects within Oconee County, which projects shall be completed in the order determined by the Oconee County Council:

- \$5,000.00 for Awning and Storage Improvements for the Ebenezer Community
- \$7,000.00 for the Animal Shelter for the Humane Society
- \$12,000.00 for the Walking Track at Fair Oak Elementary School
- \$16,000.00 for the Food Preparation Building for the Mountain Rest Community Club
- \$20,000.00 for new roof for the Walden Civic Auditorium
- \$25,000.00 for Drainage and Parking Improvements for the Ebenezer Community
- \$100,000.00 for Improvements to the Patriot's Hall Veteran's Museum
- \$140,000.00 for Sub-Station for Keowee Fire Department
- \$300,000.00 for Day Area at Senior Solutions/ Oconee Senior Center
- \$375,000.00 for Fire Department Addition/ Annex for Keowee Fire Department
- \$275,000.00 for Fire Department Building for Fair Play Fire Department

B. \$35,980.00 to the Town of West Union for the West Union School Renovations.

C. \$645,000.00 for the following projects within the City of Seneca, which projects shall be completed in the order determined by the Seneca City Council:

- \$325,000.00 to the City of Seneca for renovations of Blue Ridge Field
- \$320,000.00 for an Office Complex for the Seneca Chamber of Commerce

ii. The next \$50,928,320.00 collected under the Capital Project Sales and Use Tax shall be distributed proportionally, as received, among the following six jurisdictions in the percentages shown:

Oconee County (50.46%); the City of Seneca (26.24%); City of Walhalla (12.95%); the City of Westminster (8.38%); Town of Salem (0.98%); Town of West Union (0.96%) for the following projects:

A. \$25,700,000.00 for the following projects within Oconee County, which projects shall be completed in the order determined by the Oconee County Council:

- \$8,500,000.00 for a Library in the City of Seneca, South Carolina
- \$7,700,000.00 for a Recreation Center in Oconee County
- \$5,000,000.00 for Sewer Facilities in the Fair Play area
- \$4,500,000.00 for Pioneer Water District for Water Line Upgrades in the Fair Play area

B. \$13,360,760.00 for the following projects within the City of Seneca, which project shall be completed in the order determined by the Seneca City Council:

- \$150,000.00 for Tennis Court
- \$130,000.00 for 911 Back up Generation
- \$250,000.00 for a Walking Track
- \$1,270,700.00 for a Swimming Pool
- \$1,750,000.00 for a Sodium Hypochlorite Distribution System
- \$1,500,000.00 for an Elevated Storage Tank near the Hospital
- \$2,500,000.00 for an Elevated Storage Tank near Highway 130 and Deeg Hollow Road
- \$3,490,060.00 for a Water and Sewer Infrastructure Upgrades and Extensions
- \$2,600,000.00 for Water Distribution System Upgrades
- \$2,000,000.00 for Streets and Sidewalks Improvements

C. \$6,600,000.00 for the following projects within the City of Walhalla, which projects shall be completed in the order determined by the Walhalla City Council:

- \$500,000.00 for Fire House Renovation/Expansion
- \$1,049,000.00 for Ball Field Construction (Phases 1, 2 and 3)
- \$3,900,000.00 for Water Plant Upgrade
- \$1,751,900.00 for City Hall

D. \$4,267,560.00 for the following projects within the City of Westminster, which Projects shall be Completed in the Order Determined by the Westminster City Council:

- \$84,000.00 for Westminster Depot Restoration
- \$153,560.00 for Skateboard Park
- \$500,000.00 for Water Main Line to Border with Georgia
- \$750,000.00 for Electric Distribution/Voltage Conversion
- \$1,300,000.00 for Water Main Line "Northern Loop"
- \$1,530,000.00 for Gymnasium

E. \$500,000.00 for the following project within the Town of Suwanee:

- \$500,000.00 for Water System Upgrades and Extensions

F. \$500,000.00 for the following project within the Town of West Union:

- \$500,000.00 for water and sewer upgrades

TOTAL COST OF ALL CAPITAL PROJECTS: \$53,000,000.00

Yes
 No

20. In the referendum on the imposition of a special projects sales and use tax in Oconee County, all qualified electors desiring to vote in favor of imposing the tax for the stated purpose 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 Capital Project Sales Tax Act, Section 4-40-530 et seq., and this Ordinance. Expenses of the referendum must be paid by the governmental entity or entities that would receive the proceeds of the tax in the same proportion that those entities would receive the net proceeds of the tax.

21. Upon receipt of the returns of the referendum, the Oconee County Council shall, by Resolution, declare the results thereof. The results of the referendum, as declared by the Resolution of the Oconee County Council, are not open to question, except by suit or proceeding instituted within thirty (30) days from the date that Oconee County Council shall adopt a Resolution declaring the results of such referendum.

22. The imposition of a capital project sales and use tax in Oconee County is subject in all respects to the favorable vote of a majority of qualified electors casting votes in a referendum on the question of imposing a capital project sales and use tax in the area of Oconee County in a referendum to be conducted by the Registration and Election Commission of Oconee County on November 7, 2006, and the favorable vote of a majority of the qualified electors voting in such referendum shall be a condition precedent to the imposition of a capital project sales and use tax pursuant to the provisions of this Ordinance.

23. This Ordinance shall take effect immediately upon adoption.

24. All provisions in other County Ordinance in conflict with this Ordinance are hereby repealed.

25. If any provision of this 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.

This Ordinance shall become effective upon third and final reading.


H. Frank Ables, Jr., Chair
Oconee County Council

Attest:


Opal O. Green
Clerk to Council

First Reading: 7/18/06
Second Reading: 8/8/06
Public Hearing: 8/15/06
Third Reading: 8/15/06

NIKKI HALEY, CHAIRMAN
GOVERNOR

CURTIS M. LOTTIS, JR.
STATE TREASURER

RICHARD ECKSTROM, CPA
COMPTROLLER GENERAL



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803-734-3795

August 6, 2013

Mr. Mark Pulliam
Director of Administrative Services
Oconee County
415 South Pine Street
Walhalla, SC 29691

Dear Mr. Pulliam,

This is in response to your request for a revenue estimate of a 1% local capital project sales tax for Oconee County.

Pursuant to Section 4-10-310 of the South Carolina Code of Laws, a county may impose a 1% sale and use tax by referendum for the purpose of capital projects. Oconee County, which currently has no local capital project sales tax, is considering imposing this tax as provided by law. As we understand, unprepared food would be exempt under the imposed tax.

We have based our estimate upon two statistical methods. First, we model a scenario where the revenue estimate for a local capital project sales tax in Oconee County is generated based on forecasting statewide sales tax collections. Second, we model a scenario in which the revenue estimate is based on a regression equation where county collections are a function of net taxable sales and population levels. Net taxable sales and collection amounts are generated by the Department of Revenue. Based on these scenarios, we conclude that a 1% local capital project sales tax would generate approximately \$4,323,701 for FY 2015-16. As compliance and start-up issues are resolved, we estimate that the tax imposition could generate up to \$5,589,358 in subsequent fiscal years.

If we may be of any further assistance, please advise.

Sincerely,

Frank A. Rainwater
Chief Economist

FAR/bjw

Orange County Local Capital Projects Tax Estimate - FY 2015-16

Scenario 1: County Estimate Based on Statewide Estimate of an Additional Penny

FY 2015-16 - SC	\$498,605,769	SC Additional 1%
FY 2015-16 - Orange	\$5,267,271	Orange Additional 1%
Start-Up/Compliance Estimate	-\$1,053,454	20% Adjustment
	\$4,213,917	

Scenario 2: Econometric Model, Pooled OLS Regression of Local Sales Tax on County Level (Orange County)

Regression Estimate	FY 2011-12	\$5,248,003	
BEA Estimated Growth Rate (Statewide)	FY 2012-13	4%	
	FY 2013-14	2.6%	
	FY 2014-15	2.5%	
		Compound Annual Growth Rate	
	FY 2015-16	\$5,911,445	2.99%
	Start-Up/Compliance Elasticity*	-\$295,572	20% Adjustment
	Estimate	\$4,433,364	5% Adjustment
Average Estimate		\$4,323,701	

Assumptions: Scenario 1: The ratio of county to state labor numbers is used to prorate the statewide estimate of an additional penny. The elasticity assumption is taken into account in the \$498,605,769 amount shown above whereas it is calculated separately in scenario 2*. Aggregate amount also prorated based on population, taxable quarterly wages and not taxable sales; employment prohibited most realistic scenario. Scenario 1 also assumes a majority of taxable sales in an area derives from workers within that respective jurisdiction. Scenario 2: Pooled OLS assumes that county fixed effects are not significant enough to alter tax collections and that the time trend is not the major factor influencing tax collections. Net taxable sales, as reported by the Department of Revenue, is assumed to provide us with conclusive relative variations in terms of taxable sales on the county level.

Disclaimer: This report contains analyses and estimates prepared by the Office of Economic Research. Much of the data used in this report is provided by sources independent of the Office of Economic Research and are subject to revision. This report is subject to risk and other uncertainties and actual results will vary depending on economic, tax, regulatory, and other factors. The information contained herein is designed to provide the recipient with general analysis of a particular set of assumptions and shall in no way be construed to constitute a recommendation by the Office of Economic Research.

Date: 8/6/2013 bjw



-----START DATE 1/1/12 END DATE 12/31/12-----

COUNTY	UNITS	GROSS SALES	NET TAXABLE SALES	3%FOOD NET TAXABLE	TOTAL NET TAXABLE
ABBEVILLE	346	\$210,861,959.92	\$74,864,860.15	\$.00	\$74,864,860.15
AIKEN	2,710	\$2,893,490,306.19	\$1,106,497,494.79	\$.00	\$1,106,497,494.79
ALLENDALE	145	\$220,599,258.54	\$16,381,511.99	\$.00	\$16,381,511.99
ANDERSON	3,654	\$6,035,264,547.41	\$1,514,222,365.80	\$.00	\$1,514,222,365.80
BAMBERG	278	\$263,247,412.30	\$63,633,833.35	\$.00	\$63,633,833.35
BARNWELL	415	\$271,989,074.64	\$102,605,172.25	\$.00	\$102,605,172.25
BEAUFORT	5,245	\$3,730,961,886.32	\$2,234,102,362.59	\$14,018.00	\$2,234,116,380.59
BERKELEY	2,697	\$5,546,757,044.51	\$1,468,386,623.90	\$.00	\$1,468,386,623.90
CALHOUN	257	\$274,349,577.57	\$38,154,095.20	\$.00	\$38,154,095.20
CHARLESTON	10,985	\$13,279,094,115.85	\$6,228,010,747.80	\$4,803.99	\$6,228,015,551.79
CHEROKEE	1,015	\$1,270,356,712.57	\$424,994,166.59	\$.00	\$424,994,166.59
CHESTERFIELD	810	\$784,070,672.45	\$178,540,555.39	\$.00	\$178,540,555.39
CHESTER	577	\$557,241,973.57	\$129,406,641.43	\$.00	\$129,406,641.43
CLARENDON	614	\$467,019,954.67	\$137,221,394.09	\$.00	\$137,221,394.09
COLLETON	804	\$697,884,553.01	\$262,202,856.14	\$.00	\$262,202,856.14
DARLINGTON	1,189	\$1,075,677,033.33	\$327,239,983.67	\$.00	\$327,239,983.67
DILLON	585	\$683,800,098.17	\$155,836,867.73	\$.00	\$155,836,867.73
DORCHESTER	1,997	\$1,869,436,056.68	\$632,442,610.74	\$.00	\$632,442,610.74
EDGEFIELD	337	\$217,366,341.11	\$53,704,089.02	\$.00	\$53,704,089.02
FAIRFIELD	364	\$399,310,078.06	\$82,431,377.59	\$.00	\$82,431,377.59
FLORENCE	3,171	\$4,942,413,996.55	\$1,706,727,082.69	\$.00	\$1,706,727,082.69
GEORGETOWN	1,758	\$1,370,211,010.96	\$561,016,208.91	\$.00	\$561,016,208.91
GREENVILLE	10,345	\$14,751,460,925.76	\$6,089,095,865.71	\$.00	\$6,089,095,865.71
GREENWOOD	1,412	\$1,309,551,445.98	\$622,501,645.20	\$.00	\$622,501,645.20
HAMPTON	404	\$276,498,463.87	\$71,002,753.90	\$.00	\$71,002,753.90
HORRY	10,592	\$8,765,918,414.42	\$5,283,950,970.14	\$.00	\$5,283,950,970.14
JASPER	578	\$1,034,825,511.62	\$319,675,964.15	\$.00	\$319,675,964.15
KERSHAW	1,079	\$1,178,445,106.37	\$328,155,677.26	\$.00	\$328,155,677.26
LANCASTER	1,339	\$1,188,869,234.35	\$463,455,057.36	\$.00	\$463,455,057.36
LAURENS	1,013	\$928,218,346.43	\$305,461,165.69	\$.00	\$305,461,165.69



-----START DATE 1/1/12 END DATE 12/31/12-----

COUNTY	UNITS	GROSS SALES	NET TAXABLE SALES	3%FOOD NET TAXABLE	TOTAL NET TAXABLE
LEE	306	\$216,910,968.71	\$38,434,819.52	\$.00	\$38,434,819.52
LEXINGTON	6,056	\$10,543,003,457.44	\$3,139,409,081.36	\$5,189.00	\$3,139,414,270.36
MARION	626	\$457,952,515.52	\$134,850,799.22	\$.00	\$134,850,799.22
MARLBORO	467	\$369,244,251.21	\$90,455,940.77	\$.00	\$90,455,940.77
MCCORMICK	174	\$52,798,423.44	\$19,164,243.28	\$.00	\$19,164,243.28
NEWBERRY	719	\$772,804,682.27	\$231,766,588.85	\$.00	\$231,766,588.85
OCONEE	1,466	\$1,210,715,833.90	\$467,706,822.71	\$131.25	\$467,706,953.96
ORANGEBURG	1,863	\$1,910,182,811.96	\$631,188,582.20	\$.00	\$631,188,582.20
OUT OF STATE	14,289	\$36,417,573,853.43	\$7,887,737,138.61	\$.00	\$7,887,737,138.61
PICKENS	2,014	\$1,942,773,470.88	\$877,708,312.94	\$.00	\$877,708,312.94
RICHLAND	7,189	\$10,523,588,911.44	\$5,096,263,725.51	\$10,055.00	\$5,096,273,780.51
SALUDA	295	\$168,528,523.57	\$43,794,408.85	\$.00	\$43,794,408.85
SPARTANBURG	5,852	\$11,683,685,428.10	\$3,026,206,584.65	\$.00	\$3,026,206,584.65
SUMTER	1,765	\$1,720,760,289.35	\$715,942,725.06	\$.00	\$715,942,725.06
UNION	474	\$297,767,732.55	\$126,619,961.49	\$.00	\$126,619,961.49
WILLIAMSBURG	617	\$588,780,418.92	\$170,534,557.97	\$.00	\$170,534,557.97
YORK	4,306	\$4,769,241,484.47	\$1,799,530,630.00	\$.00	\$1,799,530,630.00
COUNTY TOTAL	115,191	\$160,141,504,170.34	\$55,479,236,924.21	\$34,197.24	\$55,479,271,121.45
Unallocated	25	\$9,990,687.19	\$5,252,423.86	\$.00	\$5,252,423.86
UNALLOCATED TOTAL	25	\$9,990,687.19	\$5,252,423.86	\$.00	\$5,252,423.86
GRAND TOTAL	115,216	\$160,151,494,857.53	\$55,484,489,348.07	\$34,197.24	\$55,484,523,545.31



-----START DATE 1/1/11 END DATE 12/31/11-----

COUNTY	UNITS	GROSS SALES	NET TAXABLE SALES	3%FOOD NET TAXABLE	TOTAL NET TAXABLE
ABBEVILLE	362	\$187,580,899.82	\$70,828,119.82	\$.00	\$70,828,119.82
AIKEN	2,684	\$2,824,279,431.71	\$1,077,550,282.55	\$.00	\$1,077,550,282.55
ALLENDALE	145	\$166,297,401.66	\$16,489,714.11	\$.00	\$16,489,714.11
ANDERSON	3,613	\$5,598,546,598.16	\$1,475,687,965.12	\$.00	\$1,475,687,965.12
BAMBERG	278	\$241,655,500.32	\$63,152,884.47	\$6,325.00	\$63,159,209.47
BARNWELL	405	\$274,214,958.82	\$102,952,513.32	\$.00	\$102,952,513.32
BEAUFORT	4,972	\$3,541,424,528.97	\$2,105,141,803.60	\$40,760.00	\$2,105,182,563.60
BERKELEY	2,569	\$5,343,058,200.24	\$1,418,457,126.95	\$.00	\$1,418,457,126.95
CALHOUN	262	\$501,577,266.43	\$39,110,239.26	\$.00	\$39,110,239.26
CHARLESTON	10,512	\$12,837,583,829.48	\$5,836,705,418.98	\$.00	\$5,836,705,418.98
CHEROKEE	1,032	\$1,228,164,945.94	\$421,959,891.04	\$.00	\$421,959,891.04
CHESTERFIELD	811	\$784,696,124.86	\$183,708,248.38	\$.00	\$183,708,248.38
CHESTER	575	\$502,356,869.25	\$120,119,631.95	\$.00	\$120,119,631.95
CLARENDON	616	\$475,349,733.10	\$137,468,528.19	\$.00	\$137,468,528.19
COLLETON	796	\$663,313,160.07	\$253,681,986.21	\$.00	\$253,681,986.21
DARLINGTON	1,196	\$1,045,226,025.04	\$320,416,951.34	\$.00	\$320,416,951.34
DILLON	574	\$687,308,606.52	\$150,979,162.48	\$.00	\$150,979,162.48
DORCHESTER	1,929	\$1,820,566,328.40	\$604,031,109.72	\$.00	\$604,031,109.72
EDGEFIELD	352	\$198,517,203.53	\$51,254,581.01	\$.00	\$51,254,581.01
FAIRFIELD	352	\$380,395,844.94	\$82,146,724.03	\$.00	\$82,146,724.03
FLORENCE	3,140	\$4,809,645,933.20	\$1,666,765,047.18	\$.00	\$1,666,765,047.18
GEORGETOWN	1,711	\$1,260,288,321.89	\$530,003,189.46	\$.00	\$530,003,189.46
GREENVILLE	10,036	\$13,977,484,200.89	\$5,667,460,985.40	\$.00	\$5,667,460,985.40
GREENWOOD	1,392	\$1,207,372,278.90	\$550,327,876.34	\$.00	\$550,327,876.34
HAMPTON	418	\$264,481,175.80	\$69,205,873.80	\$.00	\$69,205,873.80
HORRY	10,045	\$8,495,011,413.28	\$5,094,304,803.25	\$.00	\$5,094,304,803.25
JASPER	575	\$962,552,721.42	\$294,699,213.88	\$.00	\$294,699,213.88
KERSHAW	1,088	\$1,287,377,018.75	\$321,021,994.80	\$49,677.00	\$321,071,671.80
LANCASTER	1,357	\$1,143,984,206.09	\$450,608,844.46	\$.00	\$450,608,844.46
LAURENS	1,023	\$870,599,457.09	\$293,899,286.56	\$.00	\$293,899,286.56



-----START DATE 1/1/11 END DATE 12/31/11-----

COUNTY	UNITS	GROSS SALES	NET TAXABLE SALES	3%FOOD NET TAXABLE	TOTAL NET TAXABLE
LEE	291	\$224,542,456.79	\$37,674,005.96	\$.00	\$37,674,005.96
LEXINGTON	5,977	\$9,542,001,293.61	\$3,028,025,043.19	\$32,727.00	\$3,028,057,770.19
MARION	615	\$430,355,022.98	\$134,573,239.45	\$2,977.82	\$134,576,217.27
MARLBORO	446	\$438,225,027.07	\$84,474,302.99	\$.00	\$84,474,302.99
MCCORMICK	175	\$53,164,438.14	\$19,147,854.10	\$.00	\$19,147,854.10
NEWBERRY	723	\$762,347,235.06	\$237,062,926.11	\$.00	\$237,062,926.11
OCONEE	1,401	\$1,097,111,154.88	\$450,263,112.52	\$.00	\$450,263,112.52
ORANGEBURG	1,865	\$1,872,377,760.33	\$617,859,512.80	\$.00	\$617,859,512.80
OUT OF STATE	13,737	\$33,019,053,957.25	\$7,593,635,255.84	\$14,599.00	\$7,593,649,854.84
PICKENS	2,003	\$1,915,948,991.58	\$828,455,575.41	\$.00	\$828,455,575.41
RICHLAND	7,021	\$10,544,798,279.02	\$5,019,127,985.27	\$12,129.00	\$5,019,140,114.27
SALUDA	278	\$156,167,685.36	\$41,161,115.96	\$.00	\$41,161,115.96
SPARTANBURG	5,704	\$8,747,450,950.82	\$2,617,134,796.10	\$.00	\$2,617,134,796.10
SUMTER	1,725	\$1,641,305,979.27	\$708,844,818.02	\$.00	\$708,844,818.02
UNION	475	\$294,819,094.25	\$123,860,892.84	\$.00	\$123,860,892.84
WILLIAMSBURG	618	\$579,706,676.96	\$169,377,092.75	\$.00	\$169,377,092.75
YORK	4,254	\$5,071,914,716.97	\$1,728,356,671.15	\$.00	\$1,728,356,671.15
COUNTY TOTAL	112,128	\$149,972,200,904.91	\$52,909,174,198.12	\$159,194.82	\$52,909,333,392.94
Unallocated	23	\$9,250,735.93	\$5,283,782.66	\$.00	\$5,283,782.66
UNALLOCATED TOTAL	23	\$9,250,735.93	\$5,283,782.66	\$.00	\$5,283,782.66
GRAND TOTAL	112,151	\$149,981,451,640.84	\$52,914,457,980.78	\$159,194.82	\$52,914,617,175.60

SC DEPT OF REVENUE
 GROSS AND NET TAXABLE SALES IN SOUTH CAROLINA
 SALES RETAIL

----- START DATE 1/1/2010 END DATE 12/31/10 -----

County	UNITS	GROSS SALES	NET TAXABLE SALES	3% FOOD NET TAXABLE	TOTAL NET TAXABLE
ABBEVILLE	347	\$91,176,976.78	\$37,247,067.62	\$0.00	\$37,247,067.62
AIKEN	2,452	\$1,329,903,215.08	\$521,192,989.41	\$32,125.76	\$521,225,115.17
ALLENDALE	141	\$110,659,476.58	\$8,502,155.83	\$0.00	\$8,502,155.83
ANDERSON	3,325	\$2,425,379,198.77	\$717,499,319.85	\$17,262.08	\$717,516,581.93
BAMBERG	247	\$114,948,784.61	\$33,442,698.38	\$0.00	\$33,442,698.38
BARNWELL	373	\$127,805,589.70	\$52,228,434.72	\$0.00	\$52,228,434.72
BEAUFORT	4,537	\$1,843,453,496.21	\$1,134,762,917.74	\$11,626.29	\$1,134,774,544.03
BERKELEY	2,341	\$1,842,190,964.35	\$708,927,911.31	\$51,282.36	\$708,979,193.67
CALHOUN	232	\$138,929,682.28	\$22,034,597.47	\$0.00	\$22,034,597.47
CHARLESTON	9,378	\$6,421,063,375.88	\$2,979,295,955.05	\$1,033,189.01	\$2,980,329,144.06
CHEROKEE	958	\$595,121,012.03	\$221,184,048.25	\$0.00	\$221,184,048.25
CHESTER	534	\$471,411,252.88	\$64,069,090.78	\$0.00	\$64,069,090.78
CHESTERFIELD	754	\$395,168,647.81	\$92,501,040.71	\$0.00	\$92,501,040.71
CLARENDON	587	\$206,887,727.58	\$70,608,397.91	\$99,157.96	\$70,707,555.87
COLLETON	730	\$341,894,622.79	\$142,641,777.24	\$0.00	\$142,641,777.24
DARLINGTON	1,114	\$580,110,413.14	\$155,322,278.34	\$17,168.30	\$155,339,446.64
DILLON	571	\$354,043,340.71	\$79,006,672.67	\$116.67	\$79,006,789.34
DORCHESTER	1,733	\$967,619,152.23	\$301,315,130.06	\$3,998.05	\$301,319,128.11
EDGEFIELD	322	\$97,573,119.12	\$28,437,840.20	\$1,050.00	\$28,438,890.20
FAIRFIELD	328	\$185,517,422.61	\$42,553,555.11	\$0.00	\$42,553,555.11
FLORENCE	2,962	\$2,331,845,206.49	\$822,873,305.45	\$0.00	\$822,873,305.45
GEORGETOWN	1,575	\$644,384,071.63	\$290,976,132.23	\$17,899.07	\$290,994,031.30
GREENVILLE	9,146	\$7,450,285,355.11	\$2,769,879,583.85	\$0.00	\$2,769,879,583.85
GREENWOOD	1,274	\$584,787,823.95	\$276,382,620.30	\$11,513.00	\$276,394,133.30

County	UNITS	GROSS SALES	NET TAXABLE SALES	3% FOOD NET TAXABLE	TOTAL NET TAXABLE
HAMPTON	378	\$138,969,260.48	\$36,692,438.32	\$22,689.90	\$36,715,128.22
HORRY	8,871	\$4,726,089,378.37	\$3,105,437,307.70	\$18,156.71	\$3,105,455,464.41
JASPER	535	\$415,480,834.85	\$140,369,264.57	\$3,400.00	\$140,372,664.57
KERSHAW	1,023	\$447,170,525.10	\$161,968,434.94	\$25,042.62	\$161,993,477.56
LANCASTER	1,217	\$519,456,624.78	\$214,550,978.76	\$0.00	\$214,550,978.76
LAURENS	952	\$421,140,676.59	\$155,612,894.44	\$6,409.63	\$155,619,304.07
LEE	284	\$106,942,036.73	\$20,107,821.58	\$0.00	\$20,107,821.58
LEXINGTON	5,311	\$4,081,228,171.90	\$1,461,996,343.53	\$645,084.04	\$1,462,641,427.57
MCCORMICK	159	\$26,327,667.19	\$9,982,907.37	\$0.00	\$9,982,907.37
MARION	602	\$214,692,484.65	\$65,131,608.81	\$14,096.69	\$65,145,705.50
MARLBORO	391	\$168,240,255.51	\$44,930,088.18	\$131.50	\$44,930,219.68
NEWBERRY	661	\$367,434,138.81	\$120,346,620.04	\$0.00	\$120,346,620.04
OCONEE	1,312	\$532,074,285.58	\$231,343,482.90	\$0.00	\$231,343,482.90
ORANGEBURG	1,666	\$892,815,520.11	\$311,098,265.60	\$0.00	\$311,098,265.60
PICKENS	1,763	\$934,955,521.61	\$420,595,054.28	\$91,170.54	\$420,686,224.82
RICHLAND	6,430	\$5,251,437,064.15	\$2,544,200,172.26	\$4,882.54	\$2,544,205,054.80
SALUDA	267	\$71,513,526.03	\$20,798,960.64	\$0.00	\$20,798,960.64
SPARTANBURG	5,223	\$4,413,702,884.50	\$1,284,845,284.11	\$947.68	\$1,284,846,231.79
SUMTER	1,635	\$793,330,023.88	\$351,692,976.92	\$0.00	\$351,692,976.92
UNION	456	\$153,033,523.55	\$60,060,359.85	\$0.00	\$60,060,359.85
WILLIAMSBURG	545	\$281,173,219.36	\$84,333,663.53	\$0.00	\$84,333,663.53
YORK	3,864	\$2,420,811,357.83	\$863,101,110.98	\$123,819.87	\$863,224,930.85
OUT OF STATE	11,580	\$11,915,416,837.01	\$3,017,704,265.89	\$11,282.25	\$3,017,715,548.14
UNALLOCATED COUNTY	10,149	\$2,873,004,596.28	\$632,527,652.41	\$4,730.45	\$632,532,382.86
County Total	101,288	71,818,600,343.17	26,932,313,478.09	2,268,232.97	26,934,581,711.06
Unknown	64	\$359,587,877.79	\$226,741,789.58	\$0.00	\$226,741,789.58
Unknown Total	64	359,587,877.79	226,741,789.58	0	226,741,789.58
Grand Total	111,299	\$72,178,188,220.96	\$27,159,055,267.67	\$2,268,232.97	\$27,161,323,500.64

Deonee County
 Projected Costs and Estimated Sales Tax Collections
 For the periods from May 1, 2015 to April 30, 2019

Project Number	Projected Construction Cost	Funded By Bonds	Funded By Cash	Totals
One	\$9,000,000	\$9,000,000		\$9,000,000
Two	\$7,000,000	\$7,000,000		\$7,000,000
Three	\$1,500,000		\$1,500,000	\$1,500,000
Four	\$1,500,000		\$1,500,000	\$1,500,000
Five	\$1,000,000	\$0	\$1,000,000	\$1,000,000
Total	<u>\$20,000,000</u>	<u>\$16,000,000</u>	<u>\$4,000,000</u>	<u>\$20,000,000</u>

Collection Year*	Estimated Sales Tax Collections					
	2015-2016 Year 1	2016-2017 Year 2	2017-2018 Year 3	2018-2019 Year 4	2019-2020 Year 5	2020-2021 Year 6
Tax Revenue Projection	<u>\$4,323,701</u>	<u>\$5,358,642</u>	<u>\$5,439,022</u>	<u>\$5,520,607</u>	<u>\$5,603,416</u>	<u>\$5,687,467</u>
Total Tax Collections**	<u>\$4,323,701</u>	<u>\$9,687,343</u>	<u>\$15,121,365</u>	<u>\$20,641,972</u>	<u>\$26,245,388</u>	<u>\$31,932,855</u>

* The Capital Sales Tax Collection Period would begin on May 1st of the Year following approval by the voters in a General Election and continue in two year increments up to a total of four two year increments for a total of eight years or until the amount of tax necessary to fund the construction projects is collected.


** In this scenario, the amount of tax collections would be reached in year four of the tax collection cycle if the projections are similar to actual amounts collected once the tax starts.

PUBLISHER'S AFFIDAVIT

STATE OF SOUTH CAROLINA
COUNTY OF OCONEE

IN RE: Oconee County Council
Capital Project Sales Tax
Commission meeting

BEFORE ME the undersigned, a Notary Public for the State and County above named, this day personally came before me, Jerry Edwards, who being first duly sworn according to law, says that he is the Publisher of THE JOURNAL, a newspaper published Tuesday through Saturday in Seneca, SC and distributed in Oconee County, Pickens County and the Pendleton area of Anderson County and this notice (of which the annexed is a true copy) was inserted in said paper on September 26, 2013 and the rate charged inherefore is not in excess of the regular rates charged private individuals for similar insertions.



Jerry Edwards
Publisher

Subscribed and sworn to before me this
27th day of September A.D. 2013



Jennifer A. White
Notary Public for South Carolina
My Commission Expires: 05/18/2014

TRANSPORTATION

159 TRUCKS



02 Ford Ranger
87K miles \$8,900
Pete's Auto
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402 S. Oak St.
Seneca

TRANSPORTATION



05 CHEVROLET
SUBURBAN LT
Loaded 142K miles
\$11,500
Pete's Auto
854-882-1467
402 S. Oak St.
Seneca

TRANSPORTATION



2011 CHRYSLER
TOWN & COUNTRY
loading L 64,500k mi
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402 S. Oak St.
Seneca

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We pay \$325 - \$1200
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Seneca



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Seneca

163 AUTOS FOR SALE



00 CHEVROLET
CAMARO ES, 8 speed
18k miles, \$12,500
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Seneca



08 CADILLAC CTS 70k
miles - \$18,000
Pete's Auto
854-882-1467
402 S. Oak St.
Seneca



02 FORD
THUNDERBIRD
7,100 miles \$18,000
Seneca Auto



1980 WILLYS JEEP
4wd, 4 cyl, low miles,
new 10 ply tires, + extra
Spare V-6 motor \$4,000
854-898-0398, leave
message.

LEGALS

The Oconee County
Capital Project Sales
Tax Commission will
hold a meeting
Thursday, October 10,
2013 at 6:30 p.m. in
Council Chambers,
Oconee County
Administrative Offices,
415 S. Pine Street,
Walhalla, SC to discuss
various...



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THE JOURNAL

RAI



SENECA, S.C. 65A
Nice Neighborhood, c
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property. Clean fresh
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14.83 Acres on

10.25 Acres lot
Property is restrict

1.57 Acres lot

1.03 Acres on c
and septic tank ne

Beautiful built
shopping and Hos

**Oconee County
Council Office**

**F. Scott Maulder
Administrator**

Oconee County
Administrative Offices
415 South Pine Street
Waltham, SC 29691

Phone: 864 718 1023
Fax: 864 718 1024

Email:
info@oconeecc.com

**Paul Corbell
Vice Chairman
District I**

**Wayne McCall
District II**

**Archie Barron
District III**

**Joe Thrift
District IV
Chairman**

**Reginald T. Dwyer
District V**



LEGAL AD

**PLEASE ADVERTISE IN THE NEXT ISSUE
OF YOUR NEWSPAPER**

The Oconee County Capital Project Sales Tax Commission will hold a meeting Thursday, October 10, 2013 at 6:30 p.m. in Council Chambers, Oconee County Administrative Offices, 415 S. Pine Street, Waltham, SC to discuss various



Beth Hulse

From: Beth Hulse
Sent: Wednesday, September 25, 2015 12:33 PM
To: Beth Hulse; classadmgr@upstatefoday.com
Subject: CPSTC 10/10/13 meeting
Attachments: 092513 - CPSTC meeting 10-10-13.doc

Please run at your earliest convenience.
THanks.

Elizabeth G. Hulse
Clerk to County Council
Oconee County Administrative Offices
415 South Pine Street
Walhalla, SC 29691
864-718-1023
864-718-1024 (fax)
ehulse@oconeesc.com
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Beth Hulse

From: Beth Hulse
Sent: Wednesday, September 25, 2013 12:34 PM
To: Beth Hulse; Carlos Galarza; Chad Dorsett; Greenville News (localnews@greenvillenews.com); Kevin; Norman Cannada (ncannada@upstatetoday.com); Ray Chandler; Westminster News / Keowee Courier (westnews@bellsouth.net); WGOG (dickmangrum@wgog.com); WSPA TV - Channel 7 (assignmentdesk@wspa.com)
Subject: Capital Project Sales Tax Commission - Meeting, 10/10/13

The Oconee County Capital Project Sales Tax Commission will hold a meeting Thursday, October 10, 2013 at 6:30 p.m. in Council Chambers, Oconee County Administrative Offices, 415. S. Pine Street, Walhalla, SC to discuss various.

Elizabeth G. Hulse

Clerk to County Council

Oconee County Administrative Offices
415 South Pine Street
Walhalla, SC 29691
864-718-1023
864-718-1024 [fax]
bhulse@oconeesc.com
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