

Lancaster County Council Public Safety Committee

Tuesday, April 21, 2015

County Council Conference Room
Council Administration Building
100 N. Main Street
Lancaster, SC 29720

1. **Call to Order – Committee Chair Steve Harper** 8:00 a.m.
2. **Approval of the agenda** *[deletions and additions of non-substantive matters]*
3. **Minutes of the March 17, 2015 meeting**
4. **Chairman Comments**
 - a. *Rescheduling of Committee Meetings*
5. **Citizens Comments**
6. **Discussion / Action Items**
 - a. **Proposed Special Purpose Tax District for enhanced public safety. Sheriff Faile**
 - b. **Sentencing for community service. Steve Harper**
7. **Adjournment**

Anyone requiring special services to attend this meeting should contact 285-1565 at least 24 hours in advance of this meeting.

Lancaster County Council Public Safety Committee agendas are posted at the Lancaster County Administration Building and are available on the Website: www.mylancastersc.org



Members of Lancaster County Council
Public Safety Committee

Steve Harper District 5, Chairman
Bob Bundy, District 3
Larry McCullough, District 1

Minutes of the Lancaster County Council Public Safety Committee Meeting

101 N. Main Street, Lancaster, SC 29720

Monday, March 17, 2015

8:00 a.m.

Council Members present were Steve Harper, Bob Bundy and Larry McCullough. Also present was Steve Willis, Debbie Hardin, various Department Heads and spectators. A quorum of the Lancaster County Public Safety Committee was present for the meeting.

The following press was notified of the meeting by e-mail or by fax in accordance with the Freedom of Information Act: Lancaster News, Kershaw News Era, The Rock Hill Herald, Fort Mill Times, Cable News 2, Channel 9 and the local Government Channel. The agenda was also posted in the lobby of the County Administration Building the required length of time and on the county website.

Approval of the agenda

Bob Bundy moved to approve the agenda as written. Seconded by Larry McCullough. Passed 3-0.

Citizens Comments

There were no citizens that spoke.

Discussion / Action Items

General Review of Public Safety Departmental Budgets

Steve Willis spoke to the Committee regarding budgets and the focus of increasing salaries of employees 10 years or more vs. hiring new staff.

Chairman Harper discussed the need for this committee to be involved in the new radios that will be part of the Capital Project Sales Tax.

General meeting information

The standing meeting will be the third Tuesday of the month. All departments are welcome to attend, however, they are not required to attend unless there is something on the agenda that pertains to their department.

Comments from Department Heads/Elected Officials

Each department present gave information about their department and the pressing needs. The departments that spoke were:

a. Magistrate – Judge Pope

Judge Pope discussed the need for video conferencing for bond court.

b. GIS – Kevin Granata

Mr. Granata discussed the need for new aerial photography. He also stated that we are still within a good timeframe to budget this as far as state statutes.

c. Fire and Rescue/Emergency Management – Morris Russell and Darren Player

Morris Russell discussed the complications of the Rescue module, the need for Fire Apparatus, Volunteer equipment and IT services.

d. EMS – Clay Catoe

Mr. Catoe discussed the staffing needs and the need for another station in the Panhandle area as well as IT services.

e. Public Safety Communications - Chris Nunnery

Mr. Nunnery requested more employees. He noted that his department is behind two years in employees in the five year plan.

f. Sheriff's Office – Sheriff Faile

The Sheriff spoke about staffing needs and a Special Fee District

g. Coroner – Mike Morris

Mr. Morris spoke about staffing needs.

h. Animal Control – Shandy Overall

Shandy Overall spoke regarding the shelter and increases in rabid animals since last year.

i. Probate Court – Judge Estridge

Judge Estridge spoke about the need for a judicial assistant and additional IT staff.

j. *Public Defenders Office – Michael Lifsey*

Mr. Lifsey spoke regarding the need for additional attorneys.

k. *Solicitor – Randy Newman*

Mr. Newman spoke regarding the need for additional staff attorneys. He also requested the continuance of the victims advocate position that was funded by a grant.

Adjournment

Larry McCullough moved to adjourn. SECONDED by Bob Bundy. Passed 3-0.

Respectfully Submitted:

Approved by the Public Safety Committee

Debbie C. Hardin
Clerk to Council

Steve Harper, Chairman

Agenda Item Summary

Ordinance # / Resolution#: N/A

Contact Person / Sponsor: Barry Faile

Department: Sheriff

Date Requested to be on Agenda: April 21, 2015

Committee: Public Safety

Issue for Consideration: The Sheriff is considering the implementation of a Special Purpose Tax District for an enhanced public safety presence in the Indian Land section of Lancaster County. Specifically, the District would cover the same boundaries as that of the combined Pleasant Valley Fire District and the Indian Land Fire District. With the ever-increasing population north of Hwy 75, there becomes a greater threat for crime to both person and property. Additionally, traffic control for, not only the growing number of citizens and residents of Lancaster County, but also from the daily commuters passing through Lancaster County that daily travel to and from the greater Charlotte area requires increased attention.

Points to Consider: The Administrator reports that the General Fund budget of Lancaster County is insufficient to meet the public safety concerns of the northern area of Lancaster County. Portions of SC Code Section 4-9-30 (attached) provide the guidelines for the establishment of a Special Purpose Tax District. Particular attention is to be given to Section 4-9-30(5)(b) regarding the operation of the special tax district. Because of security issues, it is the Sheriff's position that the district must be operated as an internal administrative division of the county.

Funding and Liability Factors: The attached report has been compiled by the Sheriff that provides greater detail as to what the cost of the enhanced service and what will be provided. Should the District be created, it would not be a substitution for the public safety protection already being provided to northern Lancaster, but, rather, the tax would be utilized to establish a well-trained and equipped force of law enforcement officers that would be assigned permanently to the District so as to compliment the public safety efforts already existing.

Council Options: 1) Council can determine that additional public safety in the northern areas of Lancaster County is sufficient at this time and decide to delay further consideration of the District's creation until there is statistical evidence to support the need; 2) Council can determine that the general tax revenue is sufficient to provide the additional manpower and equipment noted in the Sheriff's report, allowing the Sheriff to shuffle the resources of that department so as to provide similar law enforcement service throughout the county; 3) Council can determine that additional study surrounding the District's creation and the willingness of the citizenry to accept the additional cost is warranted, thereby approving an undertaking of the various preliminary steps necessary by the Sheriff, the Administrator and county staff as needed.

Recommendation: At this point, the Sheriff seeks only the Council's approval through the passage of a Council Resolution for the Sheriff to explore the possibility of creating the District through a series of discussions with the citizens of northern Lancaster County.

The exception for the Board of Commissioners form no longer applies. That form has been declared unconstitutional by the South Carolina Supreme Court.

The General Assembly has substantially modified the revenue raising authority given to county councils in § 4-9-30. The modifications to the council's fiscal authority do not appear as amendments to § 4-9-30 itself, but are found in Chapter 1 of Title 6. Those statutes that address the county council's revenue-raising authority are contained in an SCAC publication entitled Revenue Resources For County Government and relate to real estate transfer fees, the definition of a service fee, limitations on the property tax millage rate for operating purposes, and business license fees.

2013 Act No. ___, Proviso 110.4 in the 2013 budget provides that a county government must fund its legislative delegation budget as approved by the delegation for FY 2013-2014, as authorized by law. If a county council does not meet that funding level, 125% of the shortfall must be deducted from the responsible county's Aid to Subdivisions allocation and forwarded to the legislative delegation of the county.

§ 4-9-30. Designation of powers under each alternative form of government except board of commissioners form.

Under each of the alternate forms of government listed in § 4-9-20, except the board of commissioners form provided for in Article 11, each county government within the authority granted by the Constitution and subject to the general law of this State shall have the following enumerated powers which shall be exercised by the respective governing bodies thereof:

- (1) to adopt, use and revise a corporate seal;**
- (2) to acquire real property by purchase or gift; to lease, sell or otherwise dispose of real and personal property; and to acquire tangible personal property and supplies;**
- (3) to make and execute contracts;**
- (4) to exercise powers of eminent domain for county purposes except where the land concerned is devoted to a public use; provided, however, the property of corporations not for profit organized under the provisions of Chapter 35 of Title 33 shall not be subject to condemnation unless the county in which their service area is located intends to make comparable water service available in such service area and such condemnation is for that purpose. After any such condemnation, the county shall assume all obligations of the corporation related to the property and the facilities thereon which were condemned;**
- (5)(a) to assess property and levy ad valorem property taxes and uniform service charges, including the power to tax different areas at different rates related to the nature and level of governmental services provided and make**

appropriations for functions and operations of the county, including, but not limited to, appropriations for general public works, including roads, drainage, street lighting, and other public works; water treatment and distribution; sewage collection and treatment; courts and criminal justice administration; correctional institutions; public health; social services; transportation; planning; economic development; recreation; public safety, including police and fire protection, disaster preparedness, regulatory code enforcement; hospital and medical care; sanitation, including solid waste collection and disposal; elections; libraries; and to provide for the regulation and enforcement of the above. However, prior to the creation of a special tax district for the purposes enumerated in this item, one of the following procedures is required:

(i) When fifteen percent of the electors in a proposed special tax district sign and present to the county council a petition requesting the creation of a special tax district, an election must be held in which a majority of the electors in that area voting in the election shall approve the creation of the special tax district, the nature of the services to be rendered and the maximum level of taxes or user service charges, or both, authorized to be levied and collected. The petition must contain a description of the proposed special tax district, the elector's signature and address. If the county council finds that the petition has been signed by fifteen percent or more of the electors resident within the area of the proposed special tax district, it may certify that fact to the county election commission. Upon receipt of a written resolution certifying that the petition meets the requirements of this section, the county election commission shall order an election to be held within the area of the proposed special tax district. The election ordered pursuant to this section is a special election and must be held, regulated, and conducted with the provisions prescribed by Chapters 13 and 17 of Title 7, except as otherwise provided in this section. The county election commission shall give at least thirty days' notice in a newspaper of general circulation within the proposed special tax district. The county election commission shall certify the result of the election to the county council and county council by written resolution shall publish the result of the election.

(ii) When a petition is submitted to the county council signed by seventy-five percent or more of the resident freeholders who own at least seventy-five percent of the assessed valuation of the real property in the proposed special tax district, the county council upon certification of the petition may pass an ordinance establishing the special tax district. For the purposes of this item, 'freeholder' has the same meaning as defined in Section 5-3-240. The petition must contain a designation of the

boundaries of the proposed special tax district, the nature of the services to be rendered, and the maximum level of the taxes or user service charges, or both, authorized to be levied and collected.

(iii) When the area of the proposed special tax district consists of the entire unincorporated area of the county, county council may pass an ordinance establishing a special tax district. For the purposes of this item 'unincorporated area' means the area not included within the corporate boundaries of a municipal corporation created pursuant to Chapter 1 of Title 5 or within a special purpose district created before March 7, 1973, to which has been committed the governmental service which the county council intends to provide through the proposed special taxing district unless the special purpose district has been dormant for five years or more. If, however, the same service intended to be rendered by the special taxing district is being rendered or is intended to be rendered within any portion of the territory of the special purpose district, then no such service may be rendered by the special taxing district without consent of the governing body of the special purpose district.

(b) In the ordinance establishing the special tax district, county council shall provide for the operation of the special tax district. The special tax district may be operated as an administrative division of the county, or county council may appoint a commission consisting of three to five members and provide for their terms of office.

(c) Notwithstanding any provision to the contrary, the county council shall not finance any service not being rendered by the county on March 7, 1973, by a countywide tax where the service is being provided by any municipality within that municipality or where the service has been budgeted or funds have been applied for as certified by the municipal governing body, except upon concurrence of the municipal governing body. For purposes of this subitem, 'municipality' means a municipal corporation created pursuant to Chapter 1 of Title 5.

(d) Before the issuance of any general obligation bonds to provide a service in a special tax district and the levy of a tax to retire the bonds at rates different from those levied in the remainder of the county related to the nature and level of government services to be provided in the special tax district, the county council shall first approve the issuance of the general obligation bonds and the levy of the tax to retire the bonds by ordinance.

(e) County council may by ordinance diminish boundaries of or abolish

Proposal for Special Purpose Tax District

Hwy 75- North, Lancaster County

Population Estimates:

According to the most recent Lancaster County Census Data 2010 the estimated population in the 29707 zip code is **17,742** which does not account for areas from Jim Wilson Road south. That estimate excludes several large neighborhoods including Walnut Creek, Bel Air, and all of Van Wyck. After discussing census data with County Administrator Steve Willis, it is estimated that the population of the 29707 zip code is approximately **19,692** which is more than likely an underestimation. Taking those numbers into account we feel that it would be safe to estimate the total population of District 1 (North Corner Rd.-North to the State Line) at around **+/- 25,000**.

Additional Considerations:

The close proximity to the major metropolitan area of Charlotte North Carolina should also be taken into consideration when assessing the need for additional manpower. The expansion of Charlotte has already begun spilling into our county. We have seen an increase in criminal behavior that spans across the state line. We have arrested numerous suspects from North Carolina who have committed crimes within in our jurisdiction. We find ourselves having to coordinate almost daily with North Carolina agencies to work cases that either occurred in our District 1 or were committed in North Carolina by persons from our county.

Charlotte Mecklenburg (South End Division) Narcotics Detectives have said that Heroin use is exploding in their service area and recently District 1 Deputies have come into contact with persons addicted to Heroin with increasing frequency.

Burglaries and property crimes continue to be a problem and can be directly attributed to drug use. Property crimes will continue to rise as the use of illicit drugs such as Heroin increases.

District 1 frequently has what could be described as "Crime Sprees" where numerous incidents occur in a short period of time and need to be addressed very rapidly.

By having 9 Deputies assigned to District 1 during each shift, our ability to prevent those incidents would be increased. This would also decrease response times to calls for service and

ensure that Deputies have adequate backup assistance. Growth is expected to continue and with more growth comes more potential problems. It is our fear that the growth and current trend in South Charlotte will continue to spill over into our county. We must take action so that we will be prepared to deal with impending growth.

Per Capita Officer Needs

The FBI Police Employee Data estimate for sworn officers for the South Atlantic U.S. is 2.6 officers per 1000 citizens with a population of 10,000-24,999 and 2.3 officers with a population of 25,000-49,999. These estimates are based on all officers in the agency (including support units).

Currently we have 3 Deputies per shift and 1 District Commander for a total of 13. Support Staff and Investigative services are attached to the main complex in Lancaster. 1 Investigator commonly works District 1 and calls for assistance with major investigations. No narcotics investigators are assigned to the area on a permanent basis. It is therefore not appropriate to apply the 2.6 ratio to only District 1 which would show we needed 52 officers in District 1 just to meet the South Atlantic average.

Based on the current growth, it is our estimation that we will need 25 patrol officers (6 per shift and 1 Commander) to continue to offer the same level of service in District 1 that we currently offer. We have outlined a plan to reach this goal in 5 year staffing plan.

Note: This plan to increase our number to 25 officers in District 1 is designed to catch up/keep up with growth and continue providing the same level of service currently provided. Enhanced services similar to that of a municipal law enforcement agency will require additional resources.

Enhanced Services

Municipal police agencies often have the benefit of having more officers than county agencies. In most cases the additional officers are required because you have larger numbers of people living in smaller areas (much like the panhandle area has become). Municipal agencies provide their own support staff, investigations, and patrol divisions. They typically experience much faster response times, have more investigators to dedicate to incidents, and are typically able to offer the citizens a better service. Municipal agencies are able to provide this enhanced service because the citizens within their jurisdiction pay additional city taxes that fund those services.

It is our belief that we could provide enhanced services to District 1 if the following additional resources were provided. Note: These resources would be in addition to our 5 year plan.

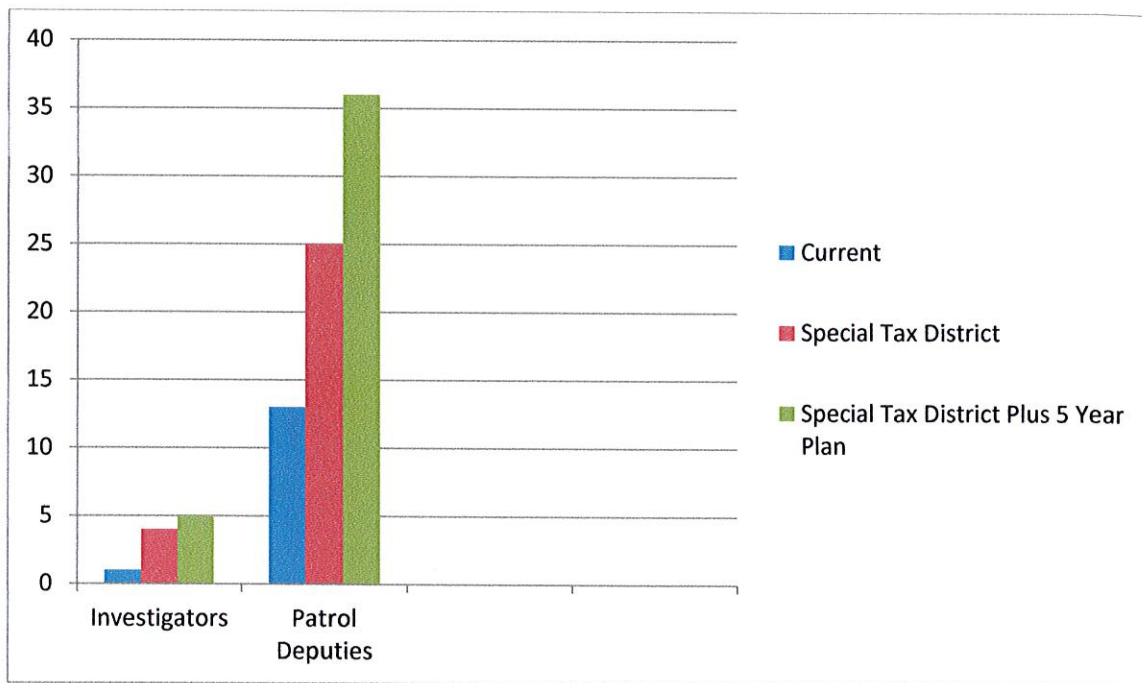
1. 12 Patrol Officers that would be permanently assigned to the special tax district. 3 additional patrol officers per shift would greatly reduce our current response times. It would increase our visibility and deter crime. It would allow us to respond to multiple incidents at the same time, increase officer safety, and reduce crime. It would also allow us to expand operations to include functions that we were previously unable to address due to insufficient staff. Examples include: Increased attendance at neighborhood functions/crime watches, proactive patrol to prevent and deter crime, increased presence at our schools, increased presence in problem areas, increased traffic safety measures, etc.
2. 3 Investigators that would be permanently assigned to the special tax district. Responsibilities would include but not be limited to, investigating crimes such as homicides, armed robberies, burglaries, larcenies, fraud, identity thefts and serious assaults. These three investigators would also be responsible for narcotics investigations with the special tax district. Crime scene units would remain available as well as crime scene analysis and evidence control. Additional investigators and narcotics units would remain available to assist with major investigations.

By Comparison

Department	Population	Square Miles	Patrol Officers	Sworn Officers
Fort Mill PD	10,811	16.3	18	31
York PD	7,736	7.9	18	25
Clover PD	5,094	4.4	15	19
Lancaster PD	10,160	5.9	24	38
District 1 Current	19,692	30+(Estimate)	13	13
District 1 Proposal After 5 years	20,000 (atleast)	30+(Estimate)	40	43

The above comparison shows that the current District 1 area encompasses a much larger area and almost twice the population of many of our neighboring municipalities. We are currently covering that area with far fewer officers. The special tax district will allow us to offer enhanced services similar to that found in neighboring municipal jurisdictions.

Allocation of Resources Under Special Tax District



Special Tax District Cost:

Position	Salary Plus Fringe Benefits			Total
Start Up Equipment	\$89,550 (\$5,970 per Deputy)			\$89,550
Start Up Vehicle	\$510,000			\$510,000
Start Up One Time Total:				\$599,550
Reoccurring Costs				
Year 1				
12 Patrol Deputies	\$53,488 x 12 = \$641,856			\$641,856
3 Investigators	\$59,883 x 3 = \$179,649			\$179,649
Overtime				\$20,000
Gasoline				\$48,000
Vehicle Maintenance				\$8,000
Training				\$7,200
Year 1 Grand Total: Reoccurring and Start Up				\$1,504,255
Year 2 and Beyond				
12 Patrol Deputies	\$53,488 x 12 = \$641,856			\$641,856
3 Investigators	\$59,883 x 3 = \$179,649			\$179,649
Overtime				\$20,000
Gasoline				\$48,000
Vehicle Maintenance				\$8,000
Training				\$7,200
Equipment, Supplies, clothing				\$6,000

Law Enforcement				\$10,000
Protective Clothing				\$2,000
Total Reoccurring Budget				\$914,705

Current Estimates show that there are approximately 9,470 residential rooftops within the geographical area of Pleasant Valley and Indian Land Fire District (Hwy 75. - North to the Stateline). In addition, the planning department has advised us that there are approximately 1,958 housing units listed as under construction in the Panhandle area.

Current Fire Protection Special Tax District numbers show that there are approximately 241 businesses totaling 1850 fee units (Fee Unit=2,000 sq. ft.).

Total Rooftops and Fee Units= 13,278 x \$75.00= \$995,850.00

Initial reoccurring annual cost= \$914,705

Equipment Costs= \$599,550

Year 1= \$902,904 / 13,278 Fee Units= \$ 68 per Unit/year

Year 2= \$916,182/ 13,278 Fee Units= \$ 69 per Unit/year

A fee of **\$75 per unit/per year** would cover the annual reoccurring costs in addition to allowing funds that would be saved to operate an equipment replacement plan.

The listed figures represent Year 1 of the proposal. It is highly likely that the District 1 area of Lancaster County will continue to grow. As the area continues to grow the amount of money generated by the special tax district will also grow. The additional funds will be used to add additional services in accordance with our 5 year plan.

General election runoffs, which can only occur in the event of a tied vote for the two candidates who receive the greatest number of votes, operate similarly to primary runoffs. If neither candidate withdraws, a runoff election is held two weeks after the general election. If that date is a legal holiday, the runoff will be held one week later.¹⁸

Special Elections

Special elections are defined as any election, other than a general election, including any referendum provided by law to be held under the provisions of law applicable to general elections.¹⁹ There are several types of special elections. The timing for an election to fill a vacancy in office is established by law. In other cases, the county governing body may determine when the election will be held. The various types of special elections are set out as follows.

Special Election to Fill a Vacancy in Office

A vacancy may occur in an elected office because of death, resignation or removal from office. If the office is one in which the law calls for a special election to elect someone to fill the remainder of the term of office, § 7-13-190 is followed (or § 5-7-200 for the offices of mayor and city council). This statute establishes the time frames for both partisan and nonpartisan elections. All county elected offices in South Carolina are partisan.²⁰ One exception, however, is Fairfield County, where the county council is elected on a nonpartisan basis pursuant to court order.

If the election is one to fill a partisan office, the filing opens at noon on the third Friday after the vacancy occurs and closes 10 days later at noon. Candidates file with their political party during this period, and the parties select their nominees by party primary election or by convention.

If a primary is used to select a political party's nominee, the primary election is held on the 11th Tuesday after the vacancy occurs. In the event that a runoff primary is necessary, the runoff is held on the 13th Tuesday following the vacancy. The special election to fill the vacancy is held on the 18th Tuesday after the vacancy occurs. Petition candidates in a partisan special election must file their petitions with the county board of voter registration and elections no later than noon 60 days prior to the election. Verification of these petitions must be made by noon 45 days prior to the election.

Nonpartisan special elections to fill vacancies in office follow the same filing period as partisan special elections (except for municipal elections²¹). The special election is held on the 13th Tuesday after the vacancy occurs.

If more than one office in the voting jurisdiction becomes vacant, if each vacancy requires a special election to be held, and if these special elections would be held within a period of 28 days, only one election date will be used for all of the elections. The election date for the multiple elections must be the latest of the dates required by law.²²

Special Election or Referendum to Create a New Tax District

All counties have the power to create a special tax district.²³ The purpose of the district is to tax a designated area at a rate different from the remainder of the county in order to provide requested or necessary services. The taxes may be used for the provision of the service or to retire general obligation bonds issued to provide the service.

¹⁸ S.C. Code Ann. § 7-13-2210.

¹⁹ S.C. Code Ann. § 7-1-20.

²⁰ S.C. Code Ann. § 7-13-15.

²¹ S.C. Code Ann. § 5-15-70.

²² S.C. Code Ann. § 7-13-190.

²³ S.C. Code Ann. § 4-9-30.

Special tax districts can be created in one of three ways. Two methods are initiated by voters, and one is initiated by county ordinance:

1. Fifteen percent of the electors (registered voters) who reside in the proposed designated tax district may petition the county council to declare either a special election or place the special tax district on the ballot for the general election. The election will determine whether to create the special tax district, what services it will provide and what will be the maximum level of taxes it can levy. If a majority of electors in the proposed district support its creation and empowerment, the county council must create it by ordinance.
2. A special tax district can also be created by petition and referendum. A petition requesting the district, signed by 75 percent of the freeholders (property owners) who own 75 percent of the assessed value of the property within the proposed special district, is necessary to begin the process. After receiving the petition, county council must schedule a special election or place the proposal on the ballot in the general election. In the election, a majority of all electors in the special district must vote in favor of the measure to create the special tax district.
3. Special tax districts can also be created by county ordinance. For special tax districts created after June 5, 1991, county councils possess broad powers to restrict the bonded indebtedness of special tax districts and to abolish or diminish their boundaries.²⁴

Referendum to Levy a One Cent Local Option Sales Tax

The General Assembly has authorized counties to collect a one cent sales tax on retail purchases in the county after a favorable referendum. County councils must schedule the election for the sales tax option on the first Tuesday after the first Monday in November.²⁵ The county sales tax is collected by the state as it collects the state sales tax.

The General Assembly has authorized counties to collect a one cent sales tax on retail purchases in the county after a favorable referendum. ☉

A minimum of 71 percent of the local option sales tax must go towards the

reduction of property taxes. Two weeks before the referendum, the respective county and municipal councils must publish a notice showing the anticipated changes on property taxes for primary residences, personal property, commercial property and industrial facilities during the first year of implementation.

Local option sales taxes can also be rescinded. A referendum for rescission cannot be held earlier than two years after the tax has been levied. A rescission can be placed on the ballot by a petition of at least 15 percent of the qualified electors being submitted to the county governing body at least 120 days before the Tuesday following the first Monday in November. If the vote to rescind the tax fails, it cannot be placed on the ballot again for at least two years.²⁶

Referendum for a Capital Project Sales Tax

A county governing body may impose a one percent sales and use tax by ordinance, subject to a referendum, within the county for a specific purpose or purposes and for a limited amount of time to collect a limited amount of money.²⁷

²⁴ S.C. Code Ann. § 4-9-30.

²⁵ S.C. Code Ann. § 4-10-30.

²⁶ S.C. Code Ann. § 4-10-35.

²⁷ S.C. Code Ann. §§ 4-10-310, 4-10-370.

Millage Cap

Section 6-1-320(A) of the S.C. Code of Laws provides that:

...a local governing body may increase the millage rate imposed for general operating purposes above the rate imposed for such purposes for the preceding tax year only to the extent of the increase in the average of the twelve monthly consumer price indices for the most recent twelve-month period consisting of January through December of the preceding calendar year, plus, beginning in 2007, the percentage increase in the previous year in the population of the entity as determined by the Office of Research and Statistics of the State Budget and Control Board [now the S.C. Revenue and Fiscal Affairs Office]....There may be added to the operating millage increase... any such increase, allowed but not previously imposed, for the three property tax years preceding the year to which the current limit applies.⁴

In the year in which a reassessment program is implemented, the rollback millage must be used in lieu of the previous year's millage rate. The millage rate limitation may only be suspended and the millage rate increased upon a two-thirds vote of the county governing body and only for the following purposes:

1. The deficiency of the preceding year;
2. Any catastrophic event outside the control of the governing body, such as a natural disaster;
3. Compliance with a court order or decree;
4. Taxpayer closure due to circumstances outside the control of the governing body that decreases by 10 percent or more the amount of revenue payable to the taxing jurisdiction in the preceding year;
5. Compliance with a regulation or statute enacted by the federal or state government after June 7, 2006, for which a method of funding is not provided;
6. Purchase by the local governing body of undeveloped real property or of the residential development rights in undeveloped real property near an operating U.S. military base; or
7. To purchase capital equipment and make expenditures related to the installation, operation and purchase of capital equipment in a county having a population of less than 100,000 and having at least 40,000 acres of state forest land.⁵

The millage rate limitation does not affect millage that is levied to pay bonded indebtedness or payments for real property purchased using a lease-purchase agreement or used to maintain a reserve account. It also does not affect millage imposed to pay bonded indebtedness or operating expenses of a special tax district.

⁴ S.C. Code Ann. § 6-1-320(A).

⁵ S.C. Code Ann. § 6-1-320(B).

SECTION 4-9-30. Designation of powers under each alternative form of government except board of commissioners form.

Under each of the alternate forms of government listed in Section 4-9-20, except the board of commissioners form provided for in Article 11, each county government within the authority granted by the Constitution and subject to the general law of this State shall have the following enumerated powers which shall be exercised by the respective governing bodies thereof:

(5)(a) to assess property and levy ad valorem property taxes and uniform service charges, including the power to tax different areas at different rates related to the nature and level of governmental services provided and make appropriations for functions and operations of the county, including, but not limited to, appropriations for general public works, including roads, drainage, street lighting, and other public works; water treatment and distribution; sewage collection and treatment; courts and criminal justice administration; correctional institutions; public health; social services; transportation; planning; economic development; recreation; public safety, including police and fire protection, disaster preparedness, regulatory code enforcement; hospital and medical care; sanitation, including solid waste collection and disposal; elections; libraries; and to provide for the regulation and enforcement of the above. However, prior to the creation of a special tax district for the purposes enumerated in this item, one of the following procedures is required:

(i) When fifteen percent of the electors in a proposed special tax district sign and present to the county council a petition requesting the creation of a special tax district, an election must be held in which a majority of the electors in that area voting in the election shall approve the creation of the special tax district, the nature of the services to be rendered and the maximum level of taxes or user service charges, or both, authorized to be levied and collected. The petition must contain a description of the proposed special tax district, the elector's signature and address. If the county council finds that the petition has been signed by fifteen percent or more of the electors resident within the area of the proposed special tax district, it may certify that fact to the county election commission. Upon receipt of a written resolution certifying that the petition meets the requirements of this section, the county election commission shall order an election to be held within the area of the proposed special tax district. The election ordered pursuant to this section is a special election and must be held, regulated, and conducted with the provisions prescribed by Chapters 13 and 17 of Title 7, except as otherwise provided in this section. The county election commission shall give at least thirty days' notice in a newspaper of general circulation within the proposed special tax district. The county election commission shall certify the result of the election to the county council and county council by written resolution shall publish the result of the election.

(ii) When a petition is submitted to the county council signed by seventy-five percent or more of the resident freeholders who own at least seventy-five percent of the assessed valuation of real property in the proposed special tax district, the county council upon certification of the petition may pass an ordinance establishing the special tax district. For the purposes of this item, "freeholder" has the same meaning as defined in Section 5-3-240. The petition must contain a designation of the boundaries of the proposed special tax district, the nature of the services to be rendered, and the maximum level of the taxes or user service charges, or both, authorized to be levied and collected.

(iii) When the area of the proposed special tax district consists of the entire unincorporated area of the county, county council may pass an ordinance establishing a special tax district. For the purposes of this item "unincorporated area" means the area not included within the corporate boundaries of a municipal corporation created pursuant to Chapter 1 of Title 5 or within a special purpose district created before March 7, 1973, to which has been committed the governmental service which the county council intends to provide through the proposed special taxing district unless the special purpose district has been dormant for five years or more. If, however, the same service intended to be rendered by the special taxing district is being rendered or is intended to be rendered within any portion of the territory of the special purpose district, then no such service may be rendered by the special taxing district without consent of the governing body of the special purpose district.

(b) In the ordinance establishing the special tax district, county council shall provide for the operation of the special tax district. The special tax district may be operated as an administrative division of the county, or county council may appoint a commission consisting of three to five members and provide for their terms of office.

(c) Notwithstanding any provision to the contrary, the county council shall not finance any service not being rendered by the

county on March 7, 1973, by a countywide tax where the service is being provided by any municipality within that municipality or where the service has been budgeted or funds have been applied for as certified by the municipal governing body, except upon concurrence of the municipal governing body. For purposes of this subitem, "municipality" means a municipal corporation created pursuant to Chapter 1 of Title 5.

(d) Before the issuance of any general obligation bonds to provide a service in a special tax district and the levy of a tax to retire the bonds at rates different from those levied in the remainder of the county related to the nature and level of government services to be provided in the special tax district, the county council shall first approve the issuance of the general obligation bonds and the levy of the tax to retire the bonds by ordinance.

(e) County council may by ordinance diminish boundaries of or abolish a special tax district. It must first conduct a public hearing. Notice of the hearing must be given two weeks before it in a newspaper of general circulation in the tax district.

(f) After a special tax district is created, pursuant to the provisions of this item, the governing body of the county may, by ordinance, provide that the uniform service charge be collected on an annual, semiannual, quarterly, or monthly basis. The governing body by ordinance also may provide for monthly delinquency penalty charges by special tax notices.

(g) Any special taxing district created prior to the effective date of this act pursuant to this subsection, the creation of which would have been valid but for any inconsistency in or constitutional infirmity of this subsection as codified at the time of such creation, is hereby created and declared to be valid, and its existence is confirmed as of the date of its prior creation; provided, however, that any such special taxing district shall be subject to all provisions of this subsection as provided for in this act, including without limitation item (e).

(h) The creation of a street lighting system within a county may not disrupt the assignment of electric service rights by the Public Service Commission. The special tax district may not treat the street lighting system as one premises for the purchase of electric energy. Those lighting structures located in an area assigned by the South Carolina Public Service Commission to an electric supplier pursuant to Section 58-27-640, et seq., must be served by the designated electric supplier unless it consents to service by another supplier. Those light structures located in an unassigned area must be considered a single premises and may be served by an electric supplier pursuant to the customer choice provisions of Section 58-27-620 or by an electrical utility pursuant to the certificate of public convenience and necessity provisions of Section 58-27-1230 to serve the lighting structures planned for the unassigned areas.

After a special tax district is created pursuant to this item, the governing body of the county by ordinance may provide that the uniform service charge be collected on an annual, semiannual, quarterly, or monthly basis.

boundaries of the proposed special tax district, the nature of the services to be rendered, and the maximum level of the taxes or user service charges, or both, authorized to be levied and collected.

(iii) When the area of the proposed special tax district consists of the entire unincorporated area of the county, county council may pass an ordinance establishing a special tax district. For the purposes of this item 'unincorporated area' means the area not included within the corporate boundaries of a municipal corporation created pursuant to Chapter 1 of Title 5 or within a special purpose district created before March 7, 1973, to which has been committed the governmental service which the county council intends to provide through the proposed special taxing district unless the special purpose district has been dormant for five years or more. If, however, the same service intended to be rendered by the special taxing district is being rendered or is intended to be rendered within any portion of the territory of the special purpose district, then no such service may be rendered by the special taxing district without consent of the governing body of the special purpose district.

(b) In the ordinance establishing the special tax district, county council shall provide for the operation of the special tax district. The special tax district may be operated as an administrative division of the county, or county council may appoint a commission consisting of three to five members and provide for their terms of office.

(c) Notwithstanding any provision to the contrary, the county council shall not finance any service not being rendered by the county on March 7, 1973, by a countywide tax where the service is being provided by any municipality within that municipality or where the service has been budgeted or funds have been applied for as certified by the municipal governing body, except upon concurrence of the municipal governing body. For purposes of this subitem, 'municipality' means a municipal corporation created pursuant to Chapter 1 of Title 5.

(d) Before the issuance of any general obligation bonds to provide a service in a special tax district and the levy of a tax to retire the bonds at rates different from those levied in the remainder of the county related to the nature and level of government services to be provided in the special tax district, the county council shall first approve the issuance of the general obligation bonds and the levy of the tax to retire the bonds by ordinance.

(e) County council may by ordinance diminish boundaries of or abolish