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STATE OF SOUTH CAROLINA

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COUNTY OF LANCASTER

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AN ORDINANCE

TO CREATE THE REID POINTE SPECIAL TAX DISTRICT IN LANCASTER COUNTY; TO SET THE BOUNDARIES OF THE SPECIAL TAX DISTRICT; TO ESTABLISH THE NATURE OF THE SERVICES TO BE RENDERED; TO SET THE MAXIMUM LEVEL OF THE TAX COLLECTIONS; TO PROVIDE FOR THE OPERATION OF THE SPECIAL TAX DISTRICT; AND TO PROVIDE FOR OTHER MATTERS RELATED THERETO.

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

Section 1. Findings.

The Council finds and determines:

- (a) The County, acting by and through the Council, is authorized pursuant to Section 4-9-30(5) of the Code of Laws of South Carolina 1976, as amended, 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.
- (b) Section 6-1-330 of the Code of Laws of South Carolina 1976, as amended, authorizes the County, acting by and through the Council, to charge and collect a service or user fee, which by definition includes uniform service charges, subject to the following requirements: (i) the imposition of the uniform service charge must be accomplished by ordinance approved by a vote for adoption by a majority of the members of the entire Council, whether present or not; (ii) Council must provide public notice of the uniform service charge being considered and hold a public hearing on the proposed uniform service charge prior to final adoption; and (iii) revenue derived from a uniform service charge to finance the provision of public services must be used to pay costs related to the provision of the service or program for which the uniform service charge is paid.
- (c) Council, pursuant to Section 4-9-30(5)(a)(i) of the Code of Laws of South Carolina 1976, as amended, may, upon certification of a petition signed by fifteen percent or more of the electors in a proposed special tax district, provide for a referendum to be conducted by the county election officials on the question of the creation of the proposed special tax district. By passage of Resolution No, 1001-R2018, Council certified to the Lancaster County Voter Registration and Elections Board (the "Elections Board") a petition that proposed the creation of the Reid Pointe Special Tax District and provided for a referendum to be held on the question of the creation of the Reid Pointe Special Tax District.
- (d) On November 6, 2018, the Elections Board held a referendum on the question of the creation of the Reid Pointe Special Tax District. The Board of Canvassers certified that 257 votes were cast in the referendum, of which 246 votes were cast in favor of the creation of the special tax district and 11 votes were cast in opposition. Council published the results of the referendum in Resolution No. 1033-R2018.
 - (e) It is the purpose of this ordinance to create the Reid Pointe Special Tax District.

ORDINANCE NO. 2019-1554

Section 2. Creation of Special Tax District.

There is hereby created a special tax district, known as the Reid Pointe Special Tax District ("District"). The District consists of all those parcels of real property located within the Reid Pointe Subdivision, more specifically consisting of those parcels of real property located within the Reid Pointe Subdivision fronting on or touching Reid Pointe, Benedict, Jennifer, Tricia Pointe, Arthur, Marcus, Grimley, Ellen and Social Roads having TMS Nos. 0006N-0E-001.00 through 0006N-0E-043.00; 0007B-0A.001.00 through 0007B-0A.085.00; 0007C-0A.001.00 through 0007C-0A.028.01; 0007C-0B-001.00 through 0007C-0B-043.00 and 0007C-0C-001.00 through 0007C-0C-032.00

Section 3. Nature of Services to be Rendered.

The services to be rendered in the District are the repair and upgrading of the roads within the District to County standards and the acceptance of the roads into the County road system for maintenance purposes. The creation of the District is specifically for the purpose of providing a funding mechanism for the repair and upgrading of the roads in the District.

Section 4. Operation of District.

The District shall operate as an administrative division of the County.

Section 5. Levy and Collection of Taxes.

The cost of funding and financing the repair and upgrading of the roads within the District shall be paid from the collection of a tax on all taxable property within the District. The taxes shall be levied annually by County Council beginning in tax year 2019. Upon the issuance of a general obligation bond to fund the repair and upgrading of the roads, there shall be levied and collected a tax, without limit, in the same manner other County taxes are levied and collected, on all taxable property in the District sufficient to pay to principal of and interest on the Bond as they respectively mature and to create such sinking fund as may be necessary therefor.

Section 6. Maximum Level of Tax Collection.

The maximum level of taxes authorized to be levied and collected annually in the District shall be based on the actual costs of repairing and upgrading the roads within the District, currently estimated to cost \$700,000, the cost of financing the repairs and upgrades, and costs incidental thereto.

Section 7. Restricted Use of Monies; Special Fund; Expenditure and Carry Forward of Revenue.

Monies collected from the taxes imposed by this ordinance may be used only for the purpose of repairing and upgrading the District roads, including the costs of financing the repairs and upgrades and costs incidental thereto. Revenues from the taxes shall be deposited in a special fund, separate and distinct from all other funds of the County. Monies in the special fund may be expended only pursuant to appropriation by the Council and in accordance with the terms of this ordinance. Any unexpended balance of the taxes at the end of any fiscal year shall be carried forward into the next fiscal year and expended for the same purposes.

Section 8. Acceptance of Roads.

Notwithstanding the provisions of Chapter 26 of the Lancaster County Code, the County Administrator is authorized to accept the roads within the District into the County road system prior to the repair and upgrading of the roads.

Section 9. Construction Contracts.

The County Administrator is authorized to enter into one or more contracts for the repair and upgrading of the roads in the District.

Section 10. Severability.

The provisions of this ordinance are declared to be separable, and if any section, phrase, or provision shall for any reason be declared by a court of competent jurisdiction to be invalid or unenforceable, then the declaration shall not affect the validity of the remainder of the sections, phrases, and provisions of this ordinance.

Section 11. Conflicting Provisions.

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

Section 12. Effective Date.

This ordinance is effective upon third reading.

SIGNATURES FOLLOW ON NEXT PAGE.

LANCASTER COUNTY, SOUTH CAROLINA

Steve Harper, Chair County Council

Larry Honeycutt, Secretary, County Council

Attest:

Sherrie Simpson, Clerk to Council

Date of First Reading:

January 14, 2019 January 28, 2019

Date of Second Reading: Date of Public Hearing:

January 28, 2019

Date of Third Reading:

February 11, 2019

Approved as to form,

County Attorney