

DECLINING THE PROPOSAL OF THE 2016 CAPITAL PROJECTS SALES
AND USE TAX REFERENDUM; AND OTHER RELATED MATTERS.

RIIONDA D. McELVEEN

1. South Carolina Code Annotated Section 4-10-300, *et. seq.* ("Capital Project Sales Tax Act") authorizes the County to impose a one percent sales and use tax, subject to a referendum, for the purpose of funding capital project needs in the County;

2. According to the Capital Project Sales Tax Act, the Barnwell County Voter Registration & Elections Department ("Department") held a Capital Project Sales and Use Tax referendum on November 8, 2016 ("Referendum"), as follows:

Shall a special, proportional, one penny per dollar capital projects sales and use tax be imposed in Barnwell County from May 1, 2017, through April 30, 2025, and shall Barnwell County be permitted to issue general obligation bonds, in one or more series, in an amount not to exceed the aggregate of \$13,971,328, which Barnwell County intends to repay from the sales and use tax, the proceeds of which shall be distributed proportionately, as received, among the following jurisdictions in the following percentages: Barnwell County (49.57%), the City of Barnwell (21.00%), the Town of Williston (13.88%), the Town of Blackville (10.64%), the Town of Hilda (1.98%), the Town of Snelling (1.21%), the Town of Kline (0.87%), and the Town of Elko (0.85%) to be used as follows:

A. To be used for Barnwell County projects listed in the following priority with the estimated cost to be paid from the sales and use tax or bond proceeds:

- 1. Transfer station renovation \$200,000
- 2. Courthouse repairs \$3,600,000
- 3. Water / sewer system improvements \$2,000,000
(Sewage line to SCAT Park /
water line from Barnwell to Hwy 78 down Reynolds Road)
- 4. Purchase / repair SCA Building \$1,000,000
- 5. Repair / replace landfill scale house \$125,000

B. To be used for the City of Barnwell projects listed in the following priority with the estimated cost to be paid from the sales and use tax or bond proceeds:

- 1. Public safety building (Phase 1) \$1,800,000
- 2. Fuller Park splash pad and playground equipment \$350,000
- 3. Sewer system improvements \$650,000
- 4. Fuller Park restrooms \$133,979

C. To be used for the Town of Williston projects listed in the following priority with the estimated cost to be paid from the sales and use tax or bond proceeds:

- 1. Backhoe \$35,000
- 2. Acquire / upgrade town parks \$375,000
- 3. Water system improvements \$1,429,220
- 4. Water / sewer system right-of-way improvements \$100,000

D. To be used for the Town of Blackville projects listed in the following priority with the estimated cost to be paid from the sales and use tax or bond proceeds:

- 1. Water / sewer system improvements \$900,000

- 2. Remediate blighted areas \$500,000
- 3. Police substation and crime prevention equipment \$75,000

E. To be used for the Town of Hilda projects listed in the following priority with the estimated cost to be paid from the sales and use tax or bond proceeds:

- 1. Town shed and related equipment \$30,000
- 2. Repair / renovate Railroad depot \$45,000
- 3. Repair / renovate town hall \$40,000

F. To be used for the Town of Snelling projects listed in the following priority with the estimated cost to be paid from the sales and use tax or bond proceeds:

- 1. Construct / purchase picnic shelter \$100,000
- 2. Town park improvements \$60,000

G. To be used for the Town of Kline projects listed in the following priority with the estimated cost to be paid from the sales and use tax or bond proceeds:

- 1. Construct / purchase town hall / community center \$180,000

H. To be used for the Town of Elko projects listed in the following priority with the estimated cost to be paid from the sales and use tax or bond proceeds:

- 1. Water system improvements \$44,000
- 2. Fire hydrants \$12,000
- 3. Construct / purchase farmers' market structure \$28,000

CONDITIONS AND RESTRICTIONS ON THE USE OF THE SALES AND USE TAX REVENUE COLLECTED UNDER THE CAPITAL PROJECT SALES TAX ACT:

The capital projects sales and use tax shall be used for acquiring an interest in, paying debt service for previously issued bonds related to, or procurement, design, architectural, engineering, surveying, soil testing, construction, improvement, or similar type uses related to the projects listed above, or any combination related to the foregoing that are related to the acquisition, construction, or rehabilitation of a project. Net proceeds of the sales and use tax must be expended for the purposes stated, in the priority listed above. The completion of the each project funded by the sales and use tax is governed by the Capital Project Sales Tax Act (S.C. Code Ann. §4-10-300, *et seq.*) and subject to acquisition of property and right-of-way, design and engineering considerations, funding of projects from other sources, bids in excess of project estimates, qualifications of bidders, cost overruns, financing costs, exhaustion of net sales and use tax revenues prior to the completion of each project in the order and priority stated above and other unforeseen circumstances and conditions, which, if any of these circumstances are encountered, the governmental entity receiving funds may move to the next priority project and continue through the priority list until completed, then may return to any project passed over.

INSTRUCTIONS TO VOTERS.

All qualified electors desiring to vote in favor of imposing the tax for the stated purposes shall vote "YES." All qualified electors opposed to levying the tax shall vote "NO."

YES _____

NO _____

;

3. According to South Carolina Code Annotated section 4-10-330(F), once the County has received the Referendum's returns, the County Council must declare the Referendum's results by resolution; and

4. The County Council received the Referendum's certified results from the Department on November 15, 2016.

THE BARNWELL COUNTY COUNCIL RESOLVES THAT:

1. The County Council acknowledges the Department certified the Referendum's results on November 15, 2016, to the County and the South Carolina Department of Revenue, a copy of the Department's Resolution is attached as Exhibit A.

2. As certified by the Department, the County Council declares the Referendum was favorably approved with 56.21% of the votes cast in favor and 43.79% of the votes cast against.

3. The Capital Project Sales and Use Tax authorized by the Referendum will be imposed according to the Capital Project Sales Tax Act.

4. The Referendum's results, as declared by this Resolution, are not open to question except by a suit or other proceeding instituted no more than thirty days from this Resolution's date.

Adopted at the regular meeting of Barnwell County Council on November 15, 2016.



BARNWELL COUNTY, SOUTH CAROLINA

Chairman of County Council

Clerk to County Council

EXHIBIT A

STATE OF SOUTH CAROLINA)	A RESOLUTION OF THE BARNWELL COUNTY
)	VOTER REGISTRATION & ELECTIONS
BARNWELL COUNTY)	DEPARTMENT

CERTIFYING THE RESULTS OF THE 2016 CAPITAL PROJECTS SALES AND USE TAX REFERENDUM; AND OTHER RELATED MATTERS.

1. South Carolina Code Annotated section 4-10-300, *et. seq.* ("Capital Project Sales Tax Act") authorizes the County to impose a one percent sales and use tax, subject to a referendum, for the purpose of funding capital project needs in the County;

2. According to the Capital Project Sales Tax Act, the Barnwell County Voter Registration & Elections Department ("Department") held a Capital Project Sales and Use Tax referendum on November 8, 2016 ("Referendum"), as follows:

Shall a special, proportional, one penny per dollar capital projects sales and use tax be imposed in Barnwell County from May 1, 2017, through April 30, 2025, and shall Barnwell County be permitted to issue general obligation bonds, in one or more series, in an amount not to exceed the aggregate of \$13,971,328, which Barnwell County intends to repay from the sales and use tax, the proceeds of which shall be distributed proportionately, as received, among the following jurisdictions in the following percentages: Barnwell County (49.57%), the City of Barnwell (21.00%), the Town of Williston (13.88%), the Town of Blackville (10.64%), the Town of Hilda (1.98%), the Town of Snelling (1.21%), the Town of Kline (0.87%), and the Town of Elko (0.85%) to be used as follows:

A. To be used for Barnwell County projects listed in the following priority with the estimated cost to be paid from the sales and use tax or bond proceeds:

- | | |
|---|-------------|
| 1. Transfer station renovation | \$200,000 |
| 2. Courthouse repairs | \$3,600,000 |
| 3. Water / sewer system improvements
(Sewage line to SCAI Park /
water line from Barnwell to Hwy 78 down Reynolds Road) | \$2,000,000 |
| 4. Purchase / repair SCA Building | \$1,000,000 |
| 5. Repair / replace landfill scale house | \$125,000 |

B. To be used for the City of Barnwell projects listed in the following priority with the estimated cost to be paid from the sales and use tax or bond proceeds:

- | | |
|--|-------------|
| 1. Public safety building (Phase 1) | \$1,800,000 |
| 2. Fuller Park splash pad and playground equipment | \$350,000 |
| 3. Sewer system improvements | \$650,000 |
| 4. Fuller Park restrooms | \$133,979 |

C. To be used for the Town of Williston projects listed in the following priority with the estimated cost to be paid from the sales and use tax or bond proceeds:

- | | |
|---|-------------|
| 1. Backhoe | \$55,000 |
| 2. Acquire / upgrade town parks | \$375,000 |
| 3. Water system improvements | \$1,429,220 |
| 4. Water / sewer system right-of-way improvements | \$100,000 |

D. To be used for the Town of Blackville projects listed in the following priority with the estimated cost to be paid from the sales and use tax or bond proceeds:

- | | |
|--------------------------------------|-----------|
| 1. Water / sewer system improvements | \$900,000 |
| 2. Remediate blighted areas | \$300,000 |

3. Police substation and crime prevention equipment \$75,000

F. To be used for the Town of Hilda projects listed in the following priority with the estimated cost to be paid from the sales and use tax or bond proceeds:

- 1. Town shed and related equipment \$30,000
- 2. Repair / renovate Railroad depot \$45,000
- 3. Repair / renovate town hall \$40,000

F. To be used for the Town of Snelling projects listed in the following priority with the estimated cost to be paid from the sales and use tax or bond proceeds:

- 1. Construct / purchase picnic shelter \$100,000
- 2. Town park improvements \$60,000

G. To be used for the Town of Kline projects listed in the following priority with the estimated cost to be paid from the sales and use tax or bond proceeds:

- 1. Construct / purchase town hall / community center \$180,000

H. To be used for the Town of Elko projects listed in the following priority with the estimated cost to be paid from the sales and use tax or bond proceeds:

- 1. Water system improvements \$44,000
- 2. Fire hydrants \$12,000
- 3. Construct / purchase farmers' market structure \$28,000

CONDITIONS AND RESTRICTIONS ON THE USE OF THE SALES AND USE TAX REVENUE COLLECTED UNDER THE CAPITAL PROJECT SALES TAX ACT:

The capital projects sales and use tax shall be used for acquiring an interest in, paying debt service for previously issued bonds related to, or procurement, design, architectural, engineering, surveying, soil testing, construction, improvement, or similar type uses related to the projects listed above, or any combination related to the foregoing that are related to the acquisition, construction, or rehabilitation of a project. Net proceeds of the sales and use tax must be expended for the purposes stated, in the priority listed above. The completion of the each project funded by the sales and use tax is governed by the Capital Project Sales Tax Act (S.C. Code Ann. §4-10-300, *et seq.*) and subject to acquisition of property and right-of-way, design and engineering considerations, funding of projects from other sources, bids in excess of project estimates, qualifications of bidders, cost overruns, financing costs, exhaustion of net sales and use tax revenues prior to the completion of each project in the order and priority stated above and other unforeseen circumstances and conditions, which, if any of these circumstances are encountered, the governmental entity receiving funds may move to the next priority project and continue through the priority list until completed, then may return to any project passed over.

INSTRUCTIONS TO VOTERS.

All qualified electors desiring to vote in favor of imposing the tax for the stated purposes shall vote "YES." All qualified electors opposed to levying the tax shall vote "NO."

YES _____
NO _____



3. According to South Carolina Code Annotated section 4-10-330(E), the Department must certify the Referendum's results to the County and the South Carolina Department of Revenue; and

4. The Department intends this Resolution to act as certification of the Referendum's results.

THE DEPARTMENT RESOLVES THAT:

1. The Department published the Referendum question two weeks prior to the general election in a newspaper of general circulation in the County;

2. The Department conducted the Referendum at the time of the general election under the State's election laws, *mutatis mutandis*;

3. The Department certifies the Referendum was favorably approved with 56.21% of the votes cast in favor and 43.79% of the votes cast against;

4. The Department directs this Resolution be transmitted to the South Carolina Department of Revenue and the Barnwell County Council.

Adopted: November 15, 2016.

BARNWELL COUNTY VOTER REGISTRATION &
ELECTIONS DEPARTMENT

Bobby G. Hundley
Chair

ATTEST:

Naomi M. DeFrenn
Director