

97-9048

AN ORDINANCE

TO LEVY AND IMPOSE A ONE PERCENT SALES AND USE TAX, SUBJECT TO A REFERENDUM, WITHIN YORK COUNTY PURSUANT TO THE CAPITAL PROJECT SALES TAX ACT, S. C. CODE ANN. § 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 TIME FOR WHICH SUCH TAX MAY BE IMPOSED; 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 CONDITIONS OR RESTRICTIONS ON THE USE OF SUCH TAX REVENUE; TO ESTABLISH THE PRIORITY IN WHICH THE NET PROCEEDS OF SUCH TAX, IF APPROVED IN A REFERENDUM, ARE TO BE EXPENDED FOR THE PROJECTS AND PURPOSES STATED; TO PROVIDE FOR THE CONDUCT OF SUCH REFERENDUM BY THE REGISTRATION AND ELECTION COMMISSION OF YORK COUNTY; 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.

BE IT ENACTED BY THE COUNTY COUNCIL OF YORK COUNTY, SOUTH CAROLINA, IN PUBLIC MEETING DULY ASSEMBLED:

Section 1. Recitals and legislative findings. As an

incident to the adoption of this ordinance, the County Council of York County, South Carolina, has made the following findings:

(a) The South Carolina General Assembly has enacted the Capital Project Sales Tax Act, S. C. Code Ann. § 4-10-300, et seq., pursuant to which 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 to collect a limited amount of money.

(b) The York County Council, as the governing body of York County, South Carolina, is authorized to create a commission subject to the provisions of S. C. Code Ann. § 4-10-320 of the Capital Project 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 York County Council adopted a Resolution pursuant to the Capital Project Sales Tax Act on July 1, 1997, creating a commission for the purpose of considering proposals for funding capital projects within the York County area and the formulation of a referendum question which is to appear on the ballot. Members of the Capital Project Sales Tax Act Commission were appointed by York County, the municipalities of York County and commission appointees of the municipalities in the county in accordance with the provisions of § 4-10-320 of the Capital Project Sales Tax Act.

(c) The York County Capital Project Sales Tax Act Commission has considered proposals for funding capital projects within York 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 imposition of the sales and use tax and conditions and restrictions on the use of sales and use tax revenue collected pursuant to the Capital Project Sales Tax Act, established the priority in which the net proceeds of the sales and use tax are to be expended for the purposes stated, and formulated the ballot

question that is to appear on the ballot pursuant to § 4-20-330(d) of the Capital Project Sales Tax Act.

(d) The York County Council finds that a one percent sales and use tax should be levied and imposed within York County, for the purpose of designing, engineering, constructing or improving highways, roads, streets and/or bridges in York County, South Carolina, more specifically identified in Section 3.5 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 such tax, to fund capital projects as herein defined and described at a maximum cost not to exceed \$99,255,000.00 to be funded from the net proceeds of sales and use tax imposed in York County pursuant to provisions of the Capital Project Sales Tax Act, S. C. Code Ann. § 4-10-300 et seq., subject to approval of the qualified electors of York County voting in a referendum on the imposition of a capital projects sales and use tax in York County to be held on November 4, 1997. 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 established by the Capital Project Sales Tax Act and the provisions of this ordinance. Sales and use tax revenues shall be used for the 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, the proceeds of which are applied to such capital projects.

(e) County Council finds that the imposition of a capital projects sales and use tax in York 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 highways, roads, streets and/or bridges, improve the flow of traffic into and through York County, facilitate economic development, promote public safety, provide necessary infrastructure, lessen congestion in the streets, roads and highways, facilitate the provision of adequate transportation, promote desirable living conditions, promote public health and safety in the event of fire, emergency, panic and other dangers and meet present and future needs of York County and its citizens.

Section 2. Adoption of Commission report. The report of the York County Capital Project Sales Tax Commission is hereby approved and adopted.

Section 3. Adoption of Capital Project Sales and Use Tax subject to referendum.

3.1 A capital project sales and use tax, as authorized by the Capital Project Sales Tax Act, S. C. Code Ann. § 4-20-300 et seq., is hereby imposed in York County, South Carolina, subject to a favorable vote of a majority of the qualified electors voting in a special referendum on the imposition of such tax to be held in York County, South Carolina, on November 4, 1997.

3.2. 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.

3.3 The maximum cost of the projects or facilities to be funded from the proceeds of the sales and use tax imposed herein shall not exceed, in the aggregate, the sum of \$99,255,000.00, and the maximum amount of net proceeds to be raised by the tax shall not exceed \$99,255,000.00.

3.4 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 York County on November 4, 1997.

3.5 The capital projects sales and use tax authorized by this ordinance shall be expended for the design, engineering, construction and improvement of the following highways, streets and bridges in York County, South Carolina, (the "capital projects") including payment of such sums as may be required in connection with the issuance of revenue bonds, the proceeds of which are applied to such capital projects, for the purposes stated in the following priority:

1. SC5 - Multilane from the SC 5 Bypass west of York westward to the Cherokee County line, and from Montgomery Drive to Cherry Road
Estimated Cost: \$24,300,000 Distance: 12.8 miles.
2. School Vicinity Road Improvements: - Turn lanes and road improvements at Clover High School, Rock Hill Middle School, York Comprehensive High School, and paving Sparkleberry Lane for access to Cotton Belt Elementary School
Estimated Cost: \$180,000 at Clover High School
 \$180,000 at Rock Hill Middle School
 \$500,000 at York Comprehensive High School
 \$ 90,000 at Cotton Belt Elementary School
3. Herlong Avenue and India Hook Road - Multilane from Heckle Boulevard to Celanese Road, and 3-lane Herlong from SC 5 to Heckle, and India Hook from Heathridge Street to Glendale Road
Estimated Cost: \$9,400,000 Distance: 4.0 miles

4. County Road Paving - Pave approximately 68 miles of unpaved County roads
Estimated Cost: \$10,000,000 Distance: 68 miles
5. SC 160 - Multilane from Interstate 77 to Gold Hill Road
Estimated Cost: \$7,200,000 Distance: 3.5 miles
6. Fort Mill Northern Bypass - Construct two-lane road on new alignment from east of Fort Mill to Gold Hill Road near Interstate 77
Estimated Cost: \$7,100,000 Distance: 4.2 miles
7. SC 161 - Multilane from Newport to York
Estimated Cost: \$9,200,000 Distance: 5.2 miles
8. SC 274 - Multilane from SC 161 to SC 55
Estimated Cost: \$13,140,000 Distance: 7.3 miles
9. SC 901 - Multilane from SC 72 to Interstate 77
Estimated Cost: \$5,400,000 Distance: 3.0 miles
10. Saluda Street - Multilane from Boggs Street to Heckle Boulevard
Estimated Cost: \$900,000 Distance: 0.7 miles
11. Cherry Road - Multilane between York Avenue and Heckle Boulevard
Estimated Cost: \$900,000 Distance: 0.7 miles
12. Ebenezer Rd - Widen to three lanes from Dotson Street to Old Pointe Avenue
Estimated Cost: \$825,000 Distance: 0.7 miles
13. SC 72 (Albright Road) - Multilane between Black Street and Heckle Boulevard
Estimated Cost: \$3,240,000 Distance: 1.8 miles
14. SC 5 Bypass - Multilane from SC 5 Business east of York to SC 5 Business west of York
Estimated Cost: \$6,700,000 Distance: 5.3 miles

TOTAL ESTIMATED COST: \$99,255,000

3.6 If a sales and use tax is approved by a majority of the qualified electors voting in a referendum to be held in York County on November 4, 1997, such tax is to be imposed on the first day of May, 1998, provided the Registration and Election Commission of York County shall certify the results and the York County

governing body shall, by resolution, declare the results of the referendum and certify such results to the South Carolina Department of Revenue timely.

3.7 The capital projects sales and use tax imposed by this ordinance, if approved in the referendum conducted on November 4, 1997, 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.

3.8 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 revenue bonds, 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.

3.9 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.

3.10 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 Title 12 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 13, Chapter 36 of Title 12 of the Code of Laws of South Carolina.

3.11 Taxpayers required to remit taxes under Article 13, 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.

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

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

3.14 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, 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 ordinance.

3.15 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.

Section 4. Remission of Capital Project Sales and Use Tax; Segregation of funds; Administration of funds; Distribution to counties; Confidentiality.

4.1 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 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 distributions must be made in the same fiscal year as the misallocation.

4.2 The Department of Revenue shall furnish data to the State Treasurer and to the York 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 by taxpayers. Information about a specific taxpayer is considered confidential and is governed by the provisions of S. C. Code Ann. § 12-54-240. Any person violating the provisions of this section shall be subject to the penalties provided in S. C. Code Ann. § 12-54-240.

Section 5. Capital Project Sales and Use Tax Referendum; Ballot Question.

5.1 The Registration and Election Commission of York County shall conduct a referendum on the question of imposing a capital projects sales and use tax in the area of York County on Tuesday, November 4, 1997, between the hours of 7 a.m. and 7 p.m. under the election laws of the State of South Carolina, mutatis mutandis. The York 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.

5.2 The referendum question to be on the ballot of the referendum to be held in York County on November 4, 1997, must read substantially as follows:

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

1. \$24,300,000 for SC Highway 5 road improvements - Multilane from the SC Highway 5 Bypass west of York westward to the Cherokee County line, and from Montgomery Drive to Cherry Road for a distance of approximately 12.8 miles.

2. \$950,000 for the following School Vicinity Road Improvements:
 - \$180,000 for School Vicinity Road Improvements and turn lanes at Clover High School;

 - \$180,000 for School Vicinity Road Improvements and turn lanes at Rock Hill Middle School;

 - \$500,000 for School Vicinity Road Improvements and turn lanes at York Comprehensive High School;

 - \$90,000 for School Vicinity Road Improvements and turn lanes at Cotton Belt Elementary School and paving Sparkleberry Lane for access to Cotton Belt Elementary School.

3. \$9,400,000 for road improvements to Herlong Avenue and India Hook Road - Multilane from Heckle Boulevard to Celanese Road, and 3-lane Herlong from SC Highway 5 to Heckle Boulevard, and India Hook from Heathridge Street to Glendale Road for a distance of approximately 4.0 miles.

4. \$10,000,000 for County Road Paving improvements - Pave approximately 68 miles of unpaved County roads, including the following roads:

Acre Court
Alpha Street
Amberleas Lane
Apricot Lane
Arabian Lane
Ashley Road
Austin Drive
Aziza Road
B. J. Jackson Road
Barrett Court
Baxter Lane
Beaver Spring Lane
Belle Meade Drive
Bolin Road
Boulder Drive
Brakewood Drive
Bramlet Road
Branch Road
Branham Road
Bratton Drive
Brian Kelly Lane
Brightwood Drive
Broach Subdivision
Brown Oaks Road
Bulford Court
Bunny Trail Road
Caldwell Drive
Candy Lane
Cap Connolly Road
Caraway Drive
Caring Road Subdivision
Carmel Court
Catawba Avenue
Cedar Acres
Cedar Creek Subdivision
Cedar Lane
Cedar Oak Drive
Cedarwood Lane
Chameleon Road
Chandler Subdivision
Clear Creek Drive
Clintwood Drive
Colony Acres Road
Comer Road
Cornelius Road
Cotton Court
Country Haven Lane
Country Pine Lane
Country Pride Lane
Country Trail Road
Cozy Cove Drive
Creole Road
Cumberland Court
Dana Drive
Daniel Road
Davis Circle
Dewitt Drive
Dodge Subdivision
Dry Run Road
Duck Cove Lane
Durwood Road
Dusty Bridge Road
Dwayne Drive
East Fork Road
Ebinwood Road
Eden Terrace Ext.
Ed Thompson Road
Evamar Court
Evergreen Subdivision
Falls Road Ext.

Fencepost Lane Subdivision
Fermont Subdivision
Fernwood Road
Fieldbrook Road
Fields Farm Road
Flat Rock Road Subdivision
Flintlock Drive
Ford Drive
Four Cross Road
Frank Watts Road
Frieden Street
Frostproof Trail
Giles Road
Glenn Road
Goins Lane
Grant Lane
Green Valley Subdivision
Greenmeadow Drive
Grey Dove Drive
Grey Fox Run
Harry Pendleton Road
Hart Road
Heatherwood Court
Hidden Oaks Lane
Hinson Lane
Hoke Lane
Hollis Street
Honeysuckle Pond Road
Hope Drive
Huntington Road
Inman Lane
Innsbruck Court
Island Cove Road
Isom Road
Ivywood Drive Subdivision
Joanna Lane
J. W. Wilson Road Subdivision
Justin Drive Subdivision
Kay's Drive
Kearney Lane
Kelloweek Lane
Kenny Drive
Keys Court
Kidd Road
Kinghurst Drive
Kinglet Drive
Lawonna Drive
Lexington Green Drive
Little Pine Drive
Loggen Road
Lometa Drive
Longbriar Road
Louie Road
Lovelace Road
Lynderboro Street
M. F. Stewart Road
Maplewood Lane
Martha's Vineyard
Matlock Drive
McCanna Point Subdivision
McCarters Lane
McClain Road
McHanna Point
Meadowind Court
Milling Road
Mill Pond Road
Minnie Lane
Mission Road Ext.
Mitchum Road
Mockingbird Lane

Molly Circle
Montgomery Road
Moore Road
Mullis Road
Mustang Lane
Nalley Road
Natures Trail Court
Oakmont Drive
Oak Park Road (Part)
Old Cattlebarn Road
Old Hearth Road
Old Puckett Road
Old Wallace Road
Ormand Road
O'Steen Road Subdivision
Our Road
Partridge Place
Pasley Place
Patriots Way
Patterson Road
Peace Road
Pettit Lane
Pine Forest Drive
Pine Lane Circle
Pineland Court
Plaxco Road
Plumcrest Court
Polly's Circle
Press Wallace Road
Putnum Road
Quality Circle
Rainey Street
Ralph Frame Road
Ratterree Farm Road
Red Oaks Drive
Reece Circle
Ridge Court
Ridgewood Lane Subdivision
Ripplerock Road
River Point Road
River Ridge Place
Roanoke Drive
Rockcliff Place
Rockledge Place
Roosevelt Street
Roseborough Road
Scrub Pine Subdivision
Sesame Street
Shalom Circle
Shauna Road
Shytle Lane
Sierra Road
Singing Pine Drive
Sleepy Hollow Road
Smooth Oak Lane
Smythe Road
Southeastern Road
Sportsman Lake Road
Spring Meadow Drive
Springpoint Road
Steen Circle
Stony Fork Road
Strawberry Lane
Sturgis Farm Road
Sugar Loaf Lane
Summit Drive
Sunmyside Subdivision
Tart Road
Thoroughbred Lane
Tiger Paw Lane

Tirzah Road Ext.
 Travis Circle
 Two Pond Road
 Unnamed (Y-D2-021)
 Unnamed (Y-D4-037)
 Unnamed (Y-E1-029)
 Unnamed (Y-E3-012)
 Unnamed (Y-E3-037)
 Unnamed (Y-E5-036)
 Unnamed (Y-E6-015)
 Unnamed (Y-G3-050)
 Unnamed (Y-G3-053)
 Unnamed (Y-H3-070)
 Unnamed (Y-H4-005)
 Unnamed (Y-H4-074)
 Unnamed (Y-J3-013)
 Unnamed (Y-J3-036)
 Unnamed (Y-J3-041)
 Unnamed (Y-J6-027)
 Unnamed (Y-J6-033)
 Wade Dills Road
 Walker Wade Road
 Water Oak Drive
 Wavy Oak Road
 Wedgfield Drive
 Westside Drive Ext.
 Whisonant Road
 Whispering Pines Drive
 White Pines Drive
 Whitworth Road
 Wild Rose Drive
 Wildwood Drive
 Will Jones Circle
 Wilmoth Road
 Windbluff Court
 Woodglen Subdivision
 Woodmere Drive
 Woodridge Drive Subdivision
 Woody Lane

5. \$7,200,000 for road improvements to SC Highway 160 - Multilane from Interstate 77 to Gold Hill Road for a distance of approximately 3.5 miles.
6. \$7,100,000 for construction of Fort Mill Northern Bypass - Construct two-lane road on new alignment from east of Fort Mill to Gold Hill Road near Interstate 77 for a distance of approximately 4.2 miles.
7. \$9,200,000 for road improvements to SC Highway 161 - Multilane from Newport to York for a distance of approximately 5.2 miles.
8. \$13,140,000 for road improvements to SC Highway 274 - Multilane from SC Highway 161 to SC Highway 55 for a distance of approximately 7.3 miles.

9. \$5,400,000 for road improvements to SC Highway 901 - Multilane from SC Highway 72 to Interstate 77 for a distance of approximately 3.0 miles.
10. \$900,000 for road improvements to Saluda Street - Multilane from Boggs Street to Heckle Boulevard for a distance of approximately 0.7 miles.
11. \$900,000 for road improvements to Cherry Road - Multilane between York Avenue and Heckle Boulevard for a distance of approximately 0.7 miles.
12. \$825,000 for improvements to Ebenezer Road - Widen to three lanes from Dotson Street to Old Pointe Avenue for a distance of approximately 0.7 miles.
13. \$3,240,000 for road improvements to SC Highway 72 (Albright Road) - Multilane between Black Street and Heckle Boulevard for a distance of approximately 1.8 miles.
14. \$6,700,000 for road improvements to SC Highway 5 Bypass - Multilane from SC Highway 5 Business east of York to SC Highway 5 Business west of York for a distance of approximately 5.3 miles.

TOTAL COST OF ALL CAPITAL PROJECTS: \$99,255,000

YES _____

NO _____

INSTRUCTIONS TO VOTERS.

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".

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

The capital projects sales and use tax shall be used and expended for design, engineering, construction or improvement of the highways, roads, streets and/or bridges listed above, including payment of such sums as may be required in connection with the issuance of revenue bonds, the proceeds of which are applied to such capital projects. Net proceeds of the capital project sales and use tax, if approved, must be expended for the purposes stated in the priority listed above. The expenditure of revenues from the capital projects sales and use tax, if approved, shall be subject to acquisition of 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 or insufficiency of net sales and use tax revenues to complete the projects in the order and priority stated above and other unforeseen circumstances and conditions.

5.3 In the referendum on the imposition of a special projects sales and use tax in York County, 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 electors voting in the referendum shall vote in favor of imposing the tax, then the tax is imposed as provided in the Capital Project Sales Tax Act, § 4-10-300 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.

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

Section 6. Imposition of Tax Subject to Referendum. The imposition of a capital project sales and use tax in York 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 projects sales and use tax in the area of York County in a referendum to be conducted by the Registration and Election Commission of York County on November 4, 1997, 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.

Section 7. Effective Date. This ordinance shall take effect immediately upon adoption.

ADOPTED THIS 18 DAY OF AUGUST, 1997.

YORK COUNTY COUNCIL

BY: 

Carl L. Gullick
Chairman

Attest: 

J. Clay Killian
County Manager

1st reading:	July 29, 1997
2nd reading:	August 4, 1997
Public Hearing:	August 18, 1997
3rd reading:	August 18, 1997

STATE OF SOUTH CAROLINA

COUNTY OF YORK

I, the undersigned, Clerk of County Council of York County, South Carolina, DO
HEREBY CERTIFY:

That the foregoing is a true, correct and verbatim copy of an Ordinance unanimously
adopted by the said County Council on August 18, 1997.

That the said ordinance is now in full force and effect and has not been modified,
amended, repealed or rescinded.

IN WITNESS WHEREOF, I have hereunto set my Hand and Seal of said County
Council this 11th day of December, 1997.

(SEAL)

A handwritten signature in cursive script, appearing to read "Rebecca C. Sellers", written over a horizontal line.

Rebecca C. Sellers
Clerk of County Council of
York County, South Carolina