

AN ORDINANCE

TO LEVY AND REIMPOSE 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., AS AMENDED; 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 REIMPOSED; 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 AT A TIME TO BE DETERMINED BY THE COUNTY GOVERNING BODY AND THE DEPARTMENT OF REVENUE NECESSARY TO PERMIT THE EXISTING ONE PERCENT SALES AND USE TAX TO BE REINSTATED AND CONTINUE WITHOUT INTERRUPTION; 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 AND TO PROVIDE A FORMULA OR SYSTEM BY WHICH MULTIPLE PROJECTS MAY BE FUNDED SIMULTANEOUSLY; TO PROVIDE FOR THE CONDUCT OF A 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) On August 18, 1997, the York County Council adopted an ordinance pursuant to the South Carolina Capital Project Sales Tax Act, S.C. Code Ann. § 4-10-300 et seq., imposing a one percent sales and use tax, subject to a referendum within York County, for the purpose of designing, engineering, constructing or improving highways, roads, streets and/or bridges in York County, South Carolina, for a period of not to exceed seven (7) years from the date of imposition of such tax, to fund capital projects more particularly described in such ordinance, at a maximum cost not to exceed \$99,255,000.00. On November 4, 1997, in a Referendum conducted in York County, a one percent capital project sales tax was approved by a favorable vote of a majority of the qualified electors voting in such Referendum on the imposition of such tax. The one percent capital project sales tax imposed in York County pursuant to the ordinance adopted by the York County Council on August 18, 1997, and the Referendum conducted on November 4, 1997, is in force, and the existing one percent sales and use tax imposed in York County under the Capital Project Sales Tax Act has not been terminated, as the maximum time period specified for the imposition of such tax has not expired, and the Department of Revenue has not

determined that the tax has raised revenue sufficient to provide net proceeds equal to or greater than the amount specified in the referendum question. The York County Council, as the governing body of York County, South Carolina, is authorized to impose a new or reimpose an existing sales and use tax pursuant to provisions of the Capital Project Sales Tax Act, as amended, S.C. Code Ann. § 4-10-330, as amended, immediately following the termination of the earlier tax by the appointment of a commission and the enactment of a new ordinance as provided by the Capital Project Sales Tax Act, as amended, S.C. Code Ann. § 4-10-300, et seq.

(c) 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, as amended, 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 an ordinance pursuant to the Capital Project Sales Tax Act on February 3, 2003, 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, as amended.

(d) 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 purposes 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 rank and priority in which the net proceeds of the sales and use tax are to be expended for the purposes stated, recommended that county council provide a formula or system by which multiple projects may be funded simultaneously 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, as amended.

(e) The York County Council finds that a one percent sales and use tax should be levied and imposed or reimposed 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 \$173,000,000.00 to be funded from the net proceeds of a 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., as amended, subject to approval of a majority of the qualified electors of York County voting in a referendum on the imposition or reimposition of a capital projects sales and use tax in York County to be held at a time the county governing body and the South Carolina Department of Revenue determine necessary to permit the tax to be reinstated and continue without interruption. The imposition or reimposition 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 other conditions and restrictions on the use and expenditure of sales and use tax revenue established under the Capital Project Sales Tax Act and the provisions of this ordinance. Sales and use tax revenues shall be used for the design, engineering, construction or improvement of the projects established in this ordinance for the purposes stated in the priority in which capital projects are listed below, or as provided in a formula or system by which multiple projects may be funded simultaneously. The expenditure of revenues from the capital projects sales and use tax, if approved, shall be subject to acquisition of necessary right-of-way, design and engineering considerations, environmental issues, the discovery of historic sites, the receipt of necessary permits, funding of projects from other sources, cost overruns, qualifications of bidders, the receipt of bids in excess of project estimates, exhaustion or insufficiency of net sales and use tax revenues to complete all projects, or other unforeseen circumstances and conditions.

(f) County Council finds that the imposition or reimposition 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 a safe roadway system for travel in York County; address increased traffic volumes which accompany rapid population growth; provide necessary infrastructure; lessen congestion in the streets, roads and highways; promote air quality; 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., as amended, is hereby imposed or reimposed 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, at a time

the county governing body and the South Carolina Department of Revenue determine necessary to permit the existing tax to be reinstated and continue without interruption.

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 \$173,000,000.00, and the maximum amount of net proceeds to be raised by the tax shall not exceed \$173,000,000.00.

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 at a time the county governing body and the South Carolina Department of Revenue determine necessary to permit the existing tax to be reinstated and continue without interruption.

3.5(a) 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")

for the purposes stated in the following priority:

1. \$8,445,371.00 for multi-lane improvements to Mount Gallant Road from Anderson Road to Celanese Road.
2. \$6,773,009.00 for intersection improvements to the following intersections:
 - (a) Intersection of Highway 5 and Reservation Road;
 - (b) Intersection of Bird Street and University Road;
 - (c) Intersection of Highway 49 and Paraham Road;
 - (d) Intersection of Highway 55 and Rhyne Road;
 - (e) Intersection of Mount Gallant Road and Paraham Road;
 - (f) Intersection of Highway 321 and Ferguson/Ridge Roads;
 - (g) Intersection of Porter Road and Firetower Road;
 - (h) Intersection of Shiloh Road and Highway 5;
 - (i) Intersection of Highway 324 and Cameron Road;
 - (j) Rawlinson Road;
3. \$8,829,804.00 for multi-lane and corridor improvements to S.C. Highway 55 east of Clover.
4. \$15,197,270.00 for construction of a new Fort Mill southern by-pass.
5. \$22,364,444.00 for intersection and corridor improvements to Highways 49, 211, 97 and Nimitz Loop.
6. \$1,501,694.00 for construction of a Tega Cay/Gold Hill Road connector.
7. \$7,114,761.00 for intersection and corridor improvements to Highway 274:
 - (a) Adnah Church/Hwy 161/Hwy 274
 - (b) Adnah Church/Hwy 5/Eastview Road
 - (c) Eastview Road/Falls Road
 - (d) Falls Road/Robertson Road
 - (e) Robertson Road/Neely Road
8. \$17,120,880.00 for multi-lane improvements to U.S. Highway 21 from Interstate 77 to Sutton Road.

9. \$4,212,088.00 for improvements and surfacing to gravel farm-to-market roads, Group 1.

	Road Name	Road No.	Description
(a)	Cheek Road	E2-057	US 321 and city subdivision
(b)	Mountainview Road	F2-012	Baird Road to Highway 49
(c)	Ferguson Long	G3-063	Concord to Highway 274
(d)	Forestview Road	B2-010	Piedmont Road to Highway 55
(e)	Ranger Road	C2-004	Highway 55 to Crossland Road
(f)	Propst Road	C3-004	Beersheba Road to Cedar Grove
(g)	Enon Church Road	C3-029	Highway 5 to Jenkins Road and Highway 55
(h)	Mission Road	C4-004	Sutton Springs to Highway 49
(i)	Shillinglaw Road	C4-007	Sutton Springs to Woodlawn
(j)	Blanton Road	C6-008	Highway 49 to Highway 322
(k)	Windy Hill Road	D3-005	Owens Road to Springlake Road
(l)	Pamela Road	D4-034	Sutton Springs Road to Kelly Road
(m)	Ashe Road	D5-003	Garvin Road to Sandifer Road
(n)	Pioneer Road	E3-005	East Old Limestone to Highway 49
(o)	Sikes Road	E5-039	Highway 324 to Carson Road
(p)	Winter Road	H7-010	Neely's Creek to Hall Spencer
(q)	Bookout Road	E6-024	Brattonsville to Percival
(r)	Armstrong Ford Road	E6-026	McConnells Highway
(s)	Barronwood	F3-005	Allison/Old Eury to Highway 274

10. \$2,540,278.00 for multi-lane improvements and realignment of White Street and railroad crossing improvements.

11. \$7,614,058.00 for multi-lane safety improvements to McConnells Highway from Heckle By-pass to Highway 324.

12. \$6,747,598.00 for multi-lane improvements to Mount Gallant Road from Dave Lyle Boulevard to Anderson Road.

13. \$6,455,224.00, multi-lane improvements to S.C. Highway 557 from Kingsbury Road to Highway 49.

14. \$6,283,773.00 for multi-lane improvements to Ebinport Road from Cherry Road to India Hook Road.

15. \$2,545,895.00 for multi-lane improvements to S.C. Highway 160 from Tom Hall Road to the York County line.
16. \$1,165,896.00 for intersection and corridor improvements to Riverview Road from Eden Terrace to Highway 161.
17. \$6,771,360.00 for multi-lane improvements to Highway 72 from S.C. Highway 901 to Rambo Road.
18. \$4,201,505.00 to improve and surface gravel farm to market roads, Group 2.

	Road Name	Road No.	Description
(a)	Southbend Road	D3-008	Fairhope to Old Limestone
(b)	Calabash Road	E2-024	Boyd Road to St. Paul Church Road
(c)	Wilkerson Road	A5-003	Highway 211 to Highway 97
(d)	Canaan Church Road	B2-004	Highway 55 to Highway 5
(e)	Piedmont Springs	B2-006	Highway 55 to Highway 5
(f)	Montview Road	B5-005	Wilson Chapel Road to Sherer Road
(g)	Carroll Falls Road	C2-024	Highway 55 to Maynard Grayson
(h)	Burns Road	C3-001	Burns/Hwy 5/McGill
(i)	Turner Road	C3-024	Ramah Church to C.E. Stewart
(j)	Traylor Road	C5-013	Hord Road to North Burris
(k)	Beersheba Road	D2-035	Beersheba/Templeton to Greenleaf
(l)	Frontier Road	D2-038	Agony Acres to Thomas Road
(m)	James Harvey Road	D3-006	Mason Dickson To Highway 321
(n)	Longleaf Road	D4-005	California Road to Highway 49
(o)	California Road	D4-009	Kelly Road to Highway 49
(p)	Garvin Road (part)	D6-015	Garvin Road to Simpson Road
(q)	Arrow Road	E4-006	Highway 5 to Highway 5 Bypass
(r)	Devinney Road	E4-008	Highway 5 to Highway 324
(s)	Nivens Road	F4-104	Tirzah Road to S. Shiloh Road
(t)	Durree Street	H6-078	Porter to Rock Grove
(u)	South Fork Road	F6-021	Percival to Mobley Store
(v)	Shady Oak Lane	J6-028	Neely Store to Hopewell
(w)	Greenglen Road	E7-004	Hawley to W. Chappell
(x)	Faires Road	F6-026	Mockingbird to Hwy 322

19. \$7,971,789.00, multi-lane improvements to Mount Gallant Road from Celanese Road to Twin Lakes Road.
20. \$8,551,007.00 for multi-lane improvements to S.C. Highway 274/279 (Pole Branch Road).

21. \$4,016,102.00 for multi-lane improvements to Ebenezer Road from Frank Gaston Road to Highway 161.
22. \$4,600,044.00 for multi-lane improvements to Springhill Farm Road.
23. \$5,904,345.00 for multi-lane improvements to S.C. Highway 51 from U.S. Highway 21 to the North Carolina line.
24. \$4,471,661.00 for multi-lane improvements to Eden Terrace from Bradley to Anderson Road.
25. \$1,600,144.00, multi-lane improvements to Highway 160 from Gold Hill Road to Zoar Road.

TOTAL ESTIMATED COST OF ALL CAPITAL PROJECTS: \$173,000,000.

3.5(b) Notwithstanding any provision or priority of 3.5(a) to the contrary, the county governing body may fund multiple projects simultaneously on a pro rata basis, based on the percentage of completion of each such project if (i) the county treasurer, after consultation with the South Carolina Department of Revenue, certifies that the projected net proceeds of the one percent sales and use tax imposed or reimposed are reasonably sufficient to fund and complete all such multiple projects commenced simultaneously; and (ii) the county's construction manager for projects funded by the Capital Project Sales Tax certifies that the projects commenced simultaneously may be completed based on a reasonable projection of net revenues of the

one percent sales and use tax remaining to be applied to such projects.

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 as provided herein, such tax is to be imposed or reimposed at a time determined by the York County governing body and the South Carolina Department of Revenue to permit the existing one percent sales and use tax to be reinstated and continue without interruption 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 as provided herein, 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 question.

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; 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 ordinance, 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 at a date and time to be determined by the county governing body and the South Carolina Department of Revenue necessary to permit the existing one percent sales and use tax to be reinstated and continue without interruption, 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 as provided herein, must read substantially as follows:

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

1. \$8,445,371.00 for multi-lane improvements to Mount Gallant Road from Anderson Road to Celanese Road.
2. \$6,773,009.00 for intersection improvements to the following intersections:
 - (a) Intersection of Highway 5 and Reservation Road;
 - (b) Intersection of Bird Street and University Road;
 - (c) Intersection of Highway 49 and Paraham Road;
 - (d) Intersection of Highway 55 and Rhyne Road;
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(f)	Montview Road	B5-005	Wilson Chapel Road to Sherer Road
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(m)	James Harvey Road	D3-006	Mason Dickson To Highway 321
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24. \$4,471,661.00 for multi-lane improvements to Eden Terrace from Bradley to Anderson Road.
25. \$1,600,144.00, multi-lane improvements to Highway 160 from Gold Hill Road to Zoar Road.

TOTAL ESTIMATED COST OF ALL CAPITAL PROJECTS: \$173,000,000.

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".

The purpose of the Referendum is to reimpose an existing capital project sales and use tax for the capital projects listed above in order to permit the tax to be reinstated and continue without interruption.

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. Net proceeds of the capital project sales and use tax, if approved, must be expended for the purposes stated in the priority listed above; provided that multiple projects may be funded simultaneously based on the formula or system contained in the ordinance adopted by the York County Council. 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, environmental issues, the discovery of historic sites or endangered species, the receipt of necessary permits, funding of projects from other sources, bids in excess of project estimates, qualifications of bidders, cost overruns, qualifications of bidders, exhaustion or insufficiency of net sales and use tax revenues to complete all projects 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 or reimposed 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 or reimposition 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 or reimposing 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 at a

date and time to be determined by the York County governing body as provided herein, 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 12th DAY OF August, 2003.

YORK COUNTY COUNCIL

BY: C. Michael Short
C. Michael Short, Chairman
Chairman

Attest: Alfred W. Greene
Alfred W. Greene
County Manager

First Reading: 6/30/03
Second Reading: 7/21/03
Public Hearing: 8/12/03
Third Reading: 8/12/03

STATE OF SOUTH CAROLINA)
)
COUNTY OF YORK)

CERTIFICATE

I, the undersigned, Rebecca C. Sellers, Clerk of the York County Council, do hereby certify:

That the foregoing Ordinance to levy and reimpose 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., as amended, etc. to which this Certificate is annexed, constitutes a true, correct and verbatim copy of said Ordinance, as it was adopted by the York County Council at a meeting of the York County Council held on August 12, 2003, after being given a first reading by the York County Council on June 30, 2003; a second reading on July 21, 2003; a public hearing on August 12, 2003, and a third and final reading and adoption on August 12, 2003, the original of which is duly entered in the permanent records of minutes of meetings of the York County Council in my custody as Clerk of the York County Council.

I further certify that the said meetings were duly and properly called, and a majority of the members of the York County Council were present at said meetings and remained throughout the proceedings incident to the adoption of said Ordinance.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of York County, South Carolina, this 21 day of November, 2003.



Rebecca C. Sellers, Clerk
York County Council

