

Sponsor(s)	County Council
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Committee Recommendation	N/A
Second Reading	July 20, 2010
Public Hearing	August 10, 2010
Third Reading	August 10, 2010
Effective Date	August 10, 2010

I, Timothy Williams  
 Council Clerk, certify that this  
 Ordinance was advertised for Public  
 Hearing on July 25, 2010

ORDINANCE NO 10-08-15

COUNCIL ADMINISTRATOR FORM OF GOVERNMENT FOR AIKEN COUNTY

(To Levy and Reimpose a One Percent Sales and Use Tax, Subject to a Referendum, Within Aiken County Pursuant to the Capital Project Sales Tax Act, S C Code Ann Section 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 Cost of the Projects or Facilities Funded from the Proceeds of 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 Condition or Restrictions on the Use of Such Tax Revenue, to Establish a Formula by Which Multiple Projects are Funded Simultaneously, to Provide for the Conduct of Such Referendum by the Registration and Election Commission of Aiken 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 )

WHEREAS

- 1 The South Carolina General Assembly has enacted the Capital Project Sales Tax Act, S C Code Ann Section 4-10-300 et seq , pursuant to which the governing body may reimpose 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 time to collect money for such purposes, and
- 2 The Aiken County Council, as the governing body of Aiken County, South Carolina, is authorized to create a commission subject to the provisions of S C Code Ann Section 4-10-300 of the Capital Projects 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 Aiken County Council adopted Resolutions 10-03-59, 10-04-76, and 10-05-108 pursuant to the Capital Projects Sales Tax Act on March 16, 2010, April 20, 2010 and May 4, 2010 respectively, creating and appointing a commission for the purpose of considering proposals for funding capital projects within Aiken County and the formulation of a referendum question which is to appear on the ballot Members of the Capital Projects Sales and Use Tax Commission were appointed by Aiken County and the municipalities of Aiken County in accordance with the provisions of Section 4-10-320 of the Capital Projects Sales Tax Act, and
- 3 The Aiken County Capital Projects Sales and Use Tax Act Commission has considered proposals for funding capital projects within Aiken 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 cost of the projects or facilities to be funded from the proceeds of the tax, established conditions precedent to the reimposition of the sales and use tax revenue collected pursuant to the Capital Project Sales Tax Act, established a formula by which the net proceeds of the sales and use tax are to be expended to the local governments for the purpose stated, and formulated the ballot question that is to appear on the ballot pursuant to Section 4-10-330(d) of the Capital Project Sales Tax Act, and
- 4 The Aiken County Council finds that a one percent sales and use tax should be levied and reimposed within Aiken County, for the purpose of designing, engineering, construction or improving highways, roads, sidewalks, streets and/or bridges, designing, engineering, constructing or improving public

facilities for recreation, public safety and/or government services, designing, engineering, constructing or improving drainage systems, purchase of equipment and vehicles to support the performance of government services, and the purchase and development of property to support government services and functions in Aiken County, South Carolina, more specifically identified herein below in Section 4 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 reimposition of this tax, to fund capital projects as herein defined and described to be funded from the net proceeds of sales and use tax reimposed in Aiken County pursuant to provisions of the Capital Sales Tax Act, SC Code Ann Section 4-10-300 et seq subject to approval of the qualified electors of Aiken County voting in a referendum on the reimposition of a capital projects sales and use tax in Aiken County to be held on November 2, 2010. The 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 conditions or restrictions on the use and expenditure of sales and use tax revenue as established by the Capital Project Sales Tax Act and the provisions of this Ordinance. Sales and use tax revenues shall be used for the purchase, 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, and

- 5 County Council finds that the reimposition of a capital projects sales and use tax in Aiken County for the projects and purposes defined in this Ordinance for a limited time not to exceed seven (7) years will serve a public purpose, provide funding for the design, engineering, construction and improvement of highways, roads, streets, drainage systems and/or bridges, improve the flow of traffic into and through Aiken County, facilitate economic development, promote public safety, provide necessary infrastructure, lessen congestion on the streets, roads and highways, facilitate the provision of adequate transportation, promote desirable living conditions, provide improved recreational facilities and opportunities, promote public health and safety in the event of fire, emergency, panic and other dangers and meet present and future needs of Aiken County and its citizens

NOW THEREFORE BE IT ENACTED BY THE AIKEN COUNTY COUNCIL THAT

- 1 A capital project sales and use tax, as authorized by the Capital Project Sales Tax Act, S C Code Ann Section 4-20-300 et seq, is hereby reimposed in Aiken County, South Carolina, subject to a favorable vote of a majority of the qualified electors voting in a referendum on the reimposition of such tax to be held in Aiken County, South Carolina on November 2, 2010
- 2 The capital project sales and use tax authorized herein shall be reimposed for a period not to exceed seven (7) years from the date of reimposition
- 3 The sales and use tax reimposed herein shall be reimposed only if a majority of the qualified electors voting in a referendum to be held in Aiken County, South Carolina on November 2, 2010 vote in favor of reimposing such tax for the stated purposes
- 4 The capital projects sales and use tax authorized by this Ordinance shall be expended for the purposes stated as follows
  - I The first \$6,484,000 collected under the Capital Project Sales and Use Tax shall be distributed to the following municipalities in the priority such municipality is listed below
    - A \$1,925,000 for the following projects within the **Town of Burnetown**, which projects shall be completed in the order determined by *Burnetown Town Council*
      - \$500,000 for Parks & Recreation renovations includes purchase, removal & installation of playground equipment, signage, and improvements at Sassafras Park & Willie Whaley Park,
      - \$200,000 for water system upgrades,
      - \$200,000 Patrol car replacement & upgrades,

\$75,000 for Town Hall/Police Department renovations,  
\$50,000 for a generator for police/town hall emergency operations,  
\$25,000 for wiring and lighting upgrades to town facilities,  
\$110,000 for camera/security system in Town Hall, courtroom, police dept, museum, Sassafras Festival,  
\$10,000 for portable emergency light/generator set,  
\$55,000 for police equipment and supplies,  
\$50,000 for beautification improvements throughout town,  
\$50,000 for traffic boards, signs and barricades,  
\$50,000 for booking/processing room and equipment,  
\$30,000 for parking lot repairs and construction,  
\$50,000 for office equipment, computer, network upgrade/replacement,  
\$35,000 for a service truck,  
\$20,000 for a golf cart, 4 wheeler plus trailer to support Sassafras,  
\$3,800 for municipal court upgrades,  
\$1,200 for flammable liquid storage facility,  
\$160,000 for equipment storage facility and equipment to maintain parks,  
\$250,000 for Community Center upgrades,

B \$965,000 for the following projects within the **Town of Jackson**, which projects shall be completed in the order determined by Jackson Town Council,

\$250,000 for fire department equipment & vehicle needs  
\$100,000 for police department equipment and vehicle needs,  
\$270,000 for water infrastructure and improvements,  
\$70,000 for sanitation equipment,  
\$15,000 for street maintenance equipment and mower,  
\$23,922 for landscaping and signage,  
\$101,078 for new concession stand with restroom at Harvey Park,  
\$30,000 for Thornton Park/Desoto Park Improvements,  
\$25,000 for Senior Center expansion,

\$20,000 for renovations to police station to house food pantry;

\$50,000 for paving,

\$10,000 for Pavilion improvements,

- C \$150,000 for the following projects within the **Town of Monetta**, which projects shall be completed in the order determined by Monetta Town Council

\$50,000 for paving driveway to school parking lot,

\$100,000 for lighting inside/outside walking track,

- D \$1,925,000 for the following projects in the **City of New Ellenton**, which projects shall be completed in the order determined by New Ellenton City Council

\$1,400,000 for city facilities - City Hall, Community Center,

\$175,000 for new police cars and equipment,

\$250,000 for sewer system upgrades and expansion,

\$100,000 for infrastructure improvement & equipment to support City Departments including Police, Recreation and Administration,

- E \$145,000 for the following projects in the **Town of Perry**, which projects shall be completed in the order determined by the Perry Town Council

\$100,000 for park improvements,

\$45,000 for municipal building improvements,

- F \$223,000 for the following projects in the **Town of Salley**, which projects shall be completed in the order determined by the Salley Town Council

\$30,000 for the purchase of a 40 to 50 horsepower tractor with finishing mower and front bucket.

\$8,000 to replace mower deck or purchase a new zero turn radius mower,

\$60,000 for the renovation or construction of a new fire station,

\$100,000 for renovation of the civic center,

\$25,000 to purchase a brush truck for the fire department,

- G \$1,070,000 for the following projects within the **Town of Wagener**, which projects shall be completed in the order determined by Wagener Town Council

\$72,000 for existing waterworks loan payoff,

\$240,000 for water and sewer system upgrades,

\$50,000 for the purchase of a backhoe,

\$32,000 for the purchase of a new, equipped patrol vehicle,

\$12,000 for court systems, courtroom security and maintenance, incident reporting system and computer hardware,

\$16,000 for communication system devices and upgrades,

\$6,000 for safety equipment for town personnel,

\$130,000 for existing loan payoff for fire truck,

\$10,000 for the purchase of an infrared camera for the fire department,

\$30,000 for fire station renovations and upgrades,

\$120,000 for resurfacing, sidewalk construction, landscaping, median area improvements and parking along Highway 302 Corridor,

\$175,000 for Community/Civic Center renovations, additions, equipment and furnishings,

\$150,000 for building additions, landscaping, drainage, parking and utilities along Park Street/Highway 39 Corridor,

\$27,000 for renovation and repair, security cameras, computer hardware and office equipment for Town Hall,

H \$81,000 for the following projects within the **Town of Windsor**

\$65,000 for construction of new Town Hall,

\$16,000 for renovations and repair of recreation park,

**II. The next \$138,175,000 collected under the Capital Project Sales and Use Tax shall be distributed proportionally, as received, among the following three jurisdictions in the percentages shown: The City of North Augusta (16.8%), the City of Aiken (32.6%), and Aiken County (50.6%) for the following projects:**

A \$23,575,000 for the following projects within the **City of North Augusta**, which projects shall be completed in the order determined by North Augusta City Council

\$1,000,000 for design and improvements to Martintown Road at US Highway 1 Interchange,

\$4,500,000 for Five Notch Road widening & improvements,

\$500,000 for Martintown Road at Knobcone Road intersection widening & signals

\$1,475,000 for Greenway expansion, extension, connectors and roadway crossing improvements,

\$3,000,000 for new park development,

\$2,500,000 for construction of a new gymnasium and Riverview Park Activities Center,

\$1,000,000 for road, parking and landscaping improvements for Riverfront/Town Center/Downtown areas.

\$500,000 for the purchase of new pumper truck for the fire department;

\$6,000,000 for renovations and development of Public Safety headquarters and substations,

\$1,400,000 for street resurfacing program,

\$1,200,000 for road reconstruction program,

\$500,000 for new curbing and sidewalk development,

B \$44,600,000 for the following projects within the **City of Aiken**, which projects shall be completed in the order determined by Aiken City Council,

\$500,000 for the purchase of mobile vehicle computers for the Department of Public Safety,

\$3,500,000 for the construction of a Senior/Youth center at Eustis Park,

\$50,000 for the purchase of playground equipment at Governor Aiken Park,

\$150,000 for Hopelands Gardens/Rye Patch Building renovations,

\$500,000 for Citizens Park phase I fencing and canopy,

\$250,000 for renovations and upgrade to burn building at the fire training facility,

\$155,000 for Library Park playground upgrades to provide a barrier free playground for all children, including those with special needs,

\$1,750,000 for continuing infrastructure and housing capital improvements associated with housing for low to moderate-income families in the Northside Neighborhood Renewal program,

\$8,095,000 for water and sewer system infrastructure upgrades,

\$1,750,000 for street resurfacing projects,

\$700,000 for lighting, curbing, sidewalks and landscaping program;

\$1,000,000 for the construction of a publicly owned animal shelter,

\$100,000 for phase II construction of walking track at Citizens Park Sports Complex,

\$3,000,000 for the expansion of the Municipal Building,

\$1,500,000 for a new fire headquarters station,

\$4,000,000 for erosion control and drainage projects in Hitchcock Woods,

\$700,000 for Whiskey Road Improvements,

\$4,000,000 for Hitchcock Parkway widening,

\$900,000 for renovations to the Department of Public Safety headquarters,

\$3,000,000 for University Parkway widening.

\$500,000 to purchase land for a future Northside park,

\$1,000,000 for new sidewalk development at public schools,

\$1,500,000 for open space acquisition and preservation,

\$5,500,000 for construction of Powderhouse Road Extension/Connector,

\$500,000 for expansion of the City of Aiken's Railroad Depot complex,

- C \$70,000,000 for the following projects in **Aiken County**, which projects shall be completed in the order determined by Aiken County Council,

\$1,700,000 for new ambulances, emergency vehicles and related equipment,

\$2,500,000 for vehicle/equipment replacement,

\$3,500,000 for vehicle replacement for the Aiken County Sheriff's Office,

\$290,000 for new paving equipment for the Public Works Department,

\$500,000 for new equipment for landfill and recycling operations,

\$1,015,000 for new Emergency Medical Services stations,

\$1,000,000 for new magistrate offices in New Ellenton and Monetta area,

\$400,000 for improvements and completion of the Center for Hydrogen Research;

\$100,000 for renovations and improvements at the Aiken County Agricultural Center,

\$90,000 for renovations and improvements at the Department of Social Services facility,

\$1,700,000 for renovations and completion of the unfinished portion of the Aiken County Library

\$5,000,000 for the purchase/renovation or construction of a new health department,

\$2,000,000 for the construction of a new Emergency Operations Center,

\$1,750,000 for renovations and improvements to the Public Works Center on May Royal Drive,

\$250,000 for repairs and renovations to the Aiken County Historical Museum (Banksia),

\$100,000 for renovations and repairs to Aiken County libraries,

\$1,500,000 for renovations and upgrades to existing Aiken County recreation facilities and parks,

\$1,850,000 for the construction of an events center and improvements to the rowing course at Langley Pond,

\$100,000 for the construction of a new park maintenance shop for the Recreation Department,

\$400,000 for the construction of a lighted soccer complex,

\$1,000,000 for addition and construction of new animal shelter/adoption center,

\$750,000 for the construction of an addition to the recycling facility at Barden Landfill,

\$365,000 for repairs and renovations to the Aiken County Sheriff's Office and Detention Center,

\$16,000,000 for paving County roads as follows

**Road**

<u>No.</u>	<u>Road Name:</u>	<u>Portion:</u>
718	Merritts Bridge Road	All
237	Saddle Soap Lane	All
218	Ardis Road	From Blackstone Camp Road to Berry Lane
	W Martintown & Knobcone	Intersection
962	Lee Street	From Dogwood to end
539	Reedy Fork Road	Piper Road to Morris Road
300	Woodwardia Glen	All
149	McMillian Street	All
1055	Brnkley Street	All
716	Earl Church Road	From Wilderness to Poplar Springs
485	Adams Avenue	From North Street to Birch Street
318	Spider Webb Road	From U S 278 to Bell Drive
1077	Rivers Circle	All
557	Barn Owl Road	All
299	Thoroughbred Run	All
152	Balltown Drive	Unpaved portion
2676	Old Martintown Road	All
694	Hutto Pond Road	Kedron Church to Wire Road
341	Holmes Drive	From Dragstrip Rd to Yonce Lane
121	Ruby Street	From Hubert Street to end
88	Toby Lane	From Oak Street to end
559	Edisto Road	All
299	Robin Road	All
150	Phillips Street	From Jack Jones St to Fellowship Lane
168	Kneece Street	All
621	Holder Road	From the western-most intersection with Hadden Road to Huckleberry Finn Road
342	Yonce Lane	Holmes Drive to end
963	Ralph Green Drive	Unpaved Section at Langley Cemetery
7	Wooden Drive	From Clearmont Drive to end
533	Bridge Creek Road	From US Hwy 1 to Reedy Fork Road
2058	McCormick Street	From Hampton Ave to Collins Avenue
169	Falcon Place	All
426	John Scott Road	From Old Barnwell for one-half mile and from Firetower Rd for one-half mile
340	Daniel Lane	Holmes Drive to end
118	Pine Hill Drive	From Tutt Street to Piney Heights Road
1079	Bent Arrow Road	All
290	Collins Avenue	From Allison Street to McCormick St
170	Jay Place	From Harrison Road to Hawk Street
879	New Park Rd	From Hwy 39 for one-half mile
436	Old Double Springs Road	From Hallman Loop to end
80	Oxford Street	From Carline Road to end

995	Morgan Street	From Hampton Ave to Collins Ave
171	Hawk Street	All
801	Cedar Branch Road	Mackey Scott Rd to Wendy Lane
431	Bates Hill Road	From S Hankinson Street to Landing Road
220	Ramsey Road	From Old Jackson Highway to Roundtree Road
141	Courtillians Road	From Pipeline to end
1096	Gault Street	All
894	Joe Scott Road	From Nantuckett to Union Hill
318	Funklin Road	From US 278 to end
1154	Bates Road	All
586	Tims Road	All
563	Camp Gravatt Road	All
883	Rainbow Drive	From Berlin Rd to Honeysuckle Trail
1153	Smyrna Church Road	All
680	Pinder Place	All
736	Buckboard Road	From Bethcar Church to Magie St
734	Magie Street	From J B Swartz to Buckboard Rd
517	Ligons Road	From Old Four Notch to Ivywind Way

**\*In the event certain of the above County road projects may not be accomplished for any reason, those paving projects listed below may be undertaken in the order to be determined by County Council:**

<u>Road No.</u>		
492	Joyner Pond Road	From SC-78 for 1.5 miles
320	Granview Road	From Silver Bluff to Hidden Springs
243	Roundtree Road	All
230	Sunny Brooke	From Springfield Church Road for .75 mile
994	McKenzie Lane	From Union Church Road to end
835	N Windsor Road	From State Park Rd to Windsor Rd
1080	Burnette Drive	All
983	Kipper Court	From US Hwy 1 to end
877	Crossthor Road	All
100	Mt Arthur Drive	County portion
155	Pineland Terrace	From First Avenue to end
583	Three Notch Road	From S-2177 for 1.1 miles
172	Burnhill Road	All
142	Sandy Lane	From Pipeline Road to end
101	Keith Street	All
1083	Cathy Circle	All
984	Linler Lane	All
548	Horned Owl Road	All
555	Old Kimball Trail	From US Hwy 1 to Jordan Road

\$2,900,000 for street resurfacing in unincorporated areas of the County as follows

<u>Road No.</u>	
2295	Saddlewood - Sand Hills Court
2294	Saddlewood - Windy Mill Court
2033	Saddlewood - North Pines Drive
2375	Murphy Est - Powers Court
2378	Murphy Est - Kildare Drive
2015	Murphy Est - Waterford Court
2086	Murphy Est - Shannon Drive
2087	Murphy Est - Lismore Court
2022	Coventry - Coventry Circle

2021	Coventry - Coventry Court
2289	Sudlow Crossing - Howard Mill Road
2293	Sudlow Crossing - North Ridge Road
2290	Sudlow Crossing - Franklin Drive
2292	Sudlow Crossing - North Ridge Court
2291	Sudlow Crossing - Ashford Court
2024	River Plantation - Old Plantation Road
2440	River Plantation - Plantation Drive
2029	Barclay Estate - Whitehall Road
2026	Barclay Estate - Prince William Drive
2089	Clay Estate - Canton Drive
2089	Barclay Estate - Buckhall Drive
2002	Country Club Estates - Maple Drive
2003	Country Club Estates - Quail Drive
2482	Country Club Estates - St Edwards Court
2255	Mallet Hill - Lone Oak Drive
2256	Mallet Hill - Fox Lea Trail
2297	Tavelle Place - Tavelle Plantation Drive
2298	Tavelle Place - East Tavelle Lane
2314	North Meadows - North Meadows Drive
2405	North Meadows - North Stream Drive
2277	Summer Place - Summer Place Drive
2278	Summer Place - Arbor Court
2279	Summer Place - Valley View Court
2285	Ashmore - Ashmore Drive
2303	Greenbriar - Greenbriar Drive
2304	Greenbriar - Creighton Drive
2267	Spring Hill - Spring Hill Court
2372	Willow Woods - Old Stone Lane
2369	Willow Woods - Willow Woods Drive
2374	Willow Woods - Hitching Post Drive
2373	Willow Woods - Legacy Lane
2315	Exeter - Cheltenham Drive
2311	Exeter - Rolling Rock Road
2315	Exeter - Weymouth Place
2378	Exeter - Oxmore Circle
2317	Exeter - Shrewsbury Lane
2380	Exeter - Ramblewood Road
2312	Exeter - Shakerag Road
2365	Palmetto Place - Maple Wood Drive
2366	Palmetto Place - Red Maple Court
2274	Northbrook - Northbrook Drive
2331	Vale - Vale Drive
2333	Vale - Chardonnay Lane
2332	Vale - Champagne Drive
2396	Vale Estate - Oak Meadow Lane
2397	Vale Estate - Spring House Drive
2354	Highpointe - Highpointe Drive
2355	Highpointe - Clover Ridge Court
2356	Highpointe - Timberbrook Place
2082	Pembrook - Coastal Drive
2083	Pembrook - Greystone Drive
2408	Pembrook - Brownstone Drive
2067	Pembrook - Wesley Drive

\$4,000,000 for drainage projects,

\$13,000,000 for jointly-funded projects with the Cities of Aiken and North Augusta including roads, utilities, parking and other infrastructure related to the development of the new county office complex, Hitchcock Parkway, University Parkway, Powderhouse Connector Road, Martintown/Knobcone intersection improvements, Palmetto Parkway,

\$240,000 for bridge replacement, design and construction,

\$2,000,000 for the establishment of an annual road-resurfacing program,

\$2,000,000 for continued brownfield remediation and restoration,

\$1,500,000 for greenspace acquisition and restoration,

\$500,000 for digital orthophotos and pictometry for mapping of County;

- 5 If the reimposition of the existing sales and use tax is approved by a majority of the qualified electors voting in a referendum to be held in Aiken County on November 2, 2010, the new tax is to be reimposed immediately following the termination of the earlier imposed tax, provided the Registration and Elections Commission of Aiken County shall certify the results and the Aiken County governing body shall, by Resolution, declare the results of the referendum and certify such results to the South Carolina Department of Revenue in a timely manner
- 6 The capital projects sales and use tax reimposed by this Ordinance, if approved in the referendum conducted on November 2, 2010, shall terminate on the thirtieth of April in an odd-numbered year, not to exceed seven years from the date of reimposition
- 7 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 reimposed including payment of such sums as may be required in connection with the issuance of bonds and other debt obligations, the proceeds of which are applied to such capital projects. If funds still remain after first using the funds as described herein, the remaining funds must be used to fund the projects approved by the voters in the referendum to reimpose the tax, in priority order as the projects appeared on the enacting ordinance. However, if funds still remain after first using the funds as provided above and the tax is not reimposed, the remaining funds must be used for the purposes set forth in Section 4-10-330(A)(1). These remaining funds only may be expended for the purposes set forth in Section 4-10-330(A)(1) following adoption of an ordinance by the County Governing Body specifying the authorized purposes or purposes for which the funds will be used
- 8 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
- 9 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 reimposed by Chapter 36 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 reimposed by this Ordinance. Unprepared food items eligible for purchase with United States Department of Agriculture food coupons are exempt from the tax reimposed by this Ordinance. The tax reimposed 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
- 10 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

- 11 Utilities are required to report sales in the county, municipalities or both, in which the consumption of the tangible personal property occurs
- 12 A taxpayer subject to the tax reimposed by Section 12-36-920, South Carolina Code Ann , who owns or manages rental units in more than one county, municipality or combination thereof, must report separate in his sales tax return the total gross proceeds from business done in each county or municipality
- 13 The gross proceeds of sales of tangible personal property delivered after the reimposition date of the tax levied under this article in a county, either under the terms of a construction contract executed before the reimposition date, culminating in a construction contract entered into before or after the reimposition 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 reimposition date of the sales and use tax provided for in this Ordinance
- 14 Notwithstanding the reimposition date of the sales and use tax authorized pursuant to this section, with respect to services that are billed regularly on a monthly basis, the sales and use tax authorized pursuant to this Ordinance is reimposed beginning on the first day of the billing period beginning on or after the reimposition date
- 15 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 reimposed and the revenue must be used only for the purposes stated in the reimposition 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
- 16 The Department of Revenue shall furnish data to the State Treasurer and the Aiken 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 to taxpayers Information about a specific taxpayer is considered confidential and is governed by the provisions of South Carolina Code Ann Section 12-54-240 Any person violating the provisions of this section shall be subject to the penalties provided for in South Carolina Code Ann , Section 12-54-240
- 17 The Registration and Election Commission of Aiken County shall conduct a referendum on the question of reimposing a capital projects sales and use tax in the area of Aiken County on Tuesday, November 2, 2010, between the hours of 7 a m and 7 p m under the election laws of the State of South Carolina, mutatis mutandis The Aiken 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
- 18 The referendum question to be on the ballot of the referendum to be held in Aiken County on November 2, 2010, must read substantially as follows  

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

  - I The first \$6,484,000 collected under the Capital Project Sales and Use Tax shall be distributed to the following municipalities in the priority such municipality is listed below
    - A \$1,925,000 for the following projects within the **Town of Burnettown**, which projects shall be completed in the order determined by Burnettown Town Council

\$500,000 for Parks & Recreation renovations includes purchase, removal & installation of playground equipment, signage, and improvements at Sassafras Park & Willie Whaley Park,

\$200,000 for water system upgrades,

\$200,000 Patrol car replacement & upgrades,

\$75,000 for Town Hall/Police Department renovations,

\$50,000 for a generator for police/town hall emergency operations,

\$25,000 for wiring and lighting upgrades to town facilities,

\$110,000 for camera/security system in Town Hall, courtroom, police dept, museum, Sassafras Festival,

\$10,000 for portable emergency light/generator set,

\$55,000 for police equipment and supplies,

\$50,000 for beautification improvements throughout town,

\$50,000 for traffic boards, signs and barricades,

\$50,000 for booking/processing room and equipment,

\$30,000 for parking lot repairs and construction,

\$50,000 for office equipment, computer, network upgrade/replacement,

\$35,000 for a service truck,

\$20,000 for a golf cart, 4 wheeler plus trailer to support Sassafras,

\$3,800 for municipal court upgrades,

\$1,200 for flammable liquid storage facility,

\$160,000 for equipment storage facility and equipment to maintain parks,

\$250,000 for Community Center upgrades,

B \$965,000 for the following projects within the **Town of Jackson**, which projects shall be completed in the order determined by Jackson Town Council,

\$250,000 for fire department equipment & vehicle needs

\$100,000 for police department equipment and vehicle needs,

\$270,000 for water infrastructure and improvements,

\$70,000 for sanitation equipment,

\$15,000 for street maintenance equipment and mower,

\$23,922 for landscaping and signage,

\$101,078 for new concession stand with restroom at Harvey Park,

\$30,000 for Thornton Park/Desoto Park Improvements,

\$25,000 for Senior Center expansion,

\$20,000 for renovations to police station to house food pantry,

\$50,000 for paving,

\$10,000 for Pavilion improvements,

- C \$150,000 for the following projects within the **Town of Monetta**, which projects shall be completed in the order determined by Monetta Town Council

\$50,000 for paving driveway to school parking lot,

\$100,000 for lighting inside/outside walking track,

- D \$1,925,000 for the following projects in the **City of New Ellenton**, which projects shall be completed in the order determined by New Ellenton City Council

\$1,400,000 for city facilities - City Hall, Community Center,

\$175,000 for new police cars and equipment,

\$250,000 for sewer system upgrades and expansion,

\$100,000 for infrastructure improvement & equipment to support City Departments including Police, Recreation and Administration,

- E \$145,000 for the following projects in the **Town of Perry**, which projects shall be completed in the order determined by the Perry Town Council

\$100,000 for park improvements,

\$45,000 for municipal building improvements,

- F \$223,000 for the following projects in the **Town of Salley**, which projects shall be completed in the order determined by the Salley Town Council

\$30,000 for the purchase of a 40 to 50 horsepower tractor with finishing mower and front bucket,

\$8,000 to replace mower deck or purchase a new zero turn radius mower,

\$60,000 for the renovation or construction of a new fire station,

\$100,000 for renovation of the civic center,

\$25,000 to purchase a brush truck for the fire department,

- G \$1,070,000 for the following projects within the **Town of Wagener**, which projects shall be completed in the order determined by Wagener Town Council

\$72,000 for existing waterworks loan payoff,  
\$240,000 for water and sewer system upgrades,  
\$50,000 for the purchase of a backhoe,  
\$32,000 for the purchase of a new, equipped patrol vehicle,  
\$12,000 for court systems, courtroom security and maintenance, incident reporting system and computer hardware,  
\$16,000 for communication system devices and upgrades,  
\$6,000 for safety equipment for town personnel,  
\$130,000 for existing loan payoff for fire truck,  
\$10,000 for the purchase of an infrared camera for the fire department,  
\$30,000 for fire station renovations and upgrades,  
\$120,000 for resurfacing, sidewalk construction, landscaping, median area improvements and parking along Highway 302 Corridor,  
\$175,000 for Community/Civic Center renovations, additions, equipment and furnishings,  
\$150,000 for building additions, landscaping, drainage, parking and utilities along Park Street/Highway 39 Corridor,  
\$27,000 for renovation and repair, security cameras, computer hardware and office equipment for Town Hall.

H \$81,000 for the following projects within the **Town of Windsor**

\$65,000 for construction of new Town Hall,  
\$16,000 for renovations and repair of recreation park,

**II. The next \$138,175,000 collected under the Capital Project Sales and Use Tax shall be distributed proportionally, as received, among the following three jurisdictions in the percentages shown: The City of North Augusta (16.8%), the City of Aiken (32.6%), and Aiken County (50.6%) for the following projects:**

A \$23,575,000 for the following projects within the **City of North Augusta**, which projects shall be completed in the order determined by North Augusta City Council

\$1,000,000 for design and improvements to Martintown Road at US Highway 1 Interchange,  
\$4,500,000 for Five Notch Road widening & improvements,  
\$500,000 for Martintown Road at Knobcone Road intersection widening & signals  
\$1,475,000 for Greenway expansion, extension, connectors and roadway crossing improvements,  
\$3,000,000 for new park development,

\$2,500,000 for construction of a new gymnasium and Riverview Park Activities Center,

\$1,000,000 for road, parking and landscaping improvements for Riverfront/Town Center/Downtown areas,

\$500,000 for the purchase of new pumper truck for the fire department,

\$6,000,000 for renovations and development of Public Safety headquarters and substations,

\$1,400,000 for street resurfacing program,

\$1,200,000 for road reconstruction program,

\$500,000 for new curbing and sidewalk development,

B \$44,600,000 for the following projects within the **City of Aiken**, which projects shall be completed in the order determined by Aiken City Council,

\$500,000 for the purchase of mobile vehicle computers for the Department of Public Safety,

\$3,500,000 for the construction of a Senior/Youth center at Eustis Park,

\$50,000 for the purchase of playground equipment at Governor Aiken Park,

\$150,000 for Hopelands Gardens/Rye Patch Building renovations,

\$500,000 for Citizens Park phase I fencing and canopy,

\$250,000 for renovations and upgrade to burn building at the fire training facility,

\$155,000 for Library Park playground upgrades to provide a barrier free playground for all children, including those with special needs,

\$1,750,000 for continuing infrastructure and housing capital improvements associated with housing for low to moderate-income families in the Northside Neighborhood Renewal program,

\$8,095,000 for water and sewer system infrastructure upgrades,

\$1,750,000 for street resurfacing projects,

\$700,000 for lighting, curbing, sidewalks and landscaping program,

\$1,000,000 for the construction of a publicly owned animal shelter,

\$100,000 for phase II construction of walking track at Citizens Park Sports Complex,

\$3,000,000 for the expansion of the Municipal Building,

\$1,500,000 for a new fire headquarters station,

\$4,000,000 for erosion control and drainage projects in Hitchcock Woods,

\$700,000 for Whiskey Road Improvements,

\$4,000,000 for Hitchcock Parkway widening,  
\$900,000 for renovations to the Department of Public Safety headquarters,  
\$3,000,000 for University Parkway widening,  
\$500,000 to purchase land for a future Northside park,  
\$1,000,000 for new sidewalk development at public schools,  
\$1,500,000 for open space acquisition and preservation,  
\$5,500,000 for construction of Powderhouse Road Extension/Connector,  
\$500,000 for expansion of the City of Aiken's Railroad Depot complex,

C. \$70,000,000 for the following projects in **Aiken County**, which projects shall be completed in the order determined by Aiken County Council,

\$1,700,000 for new ambulances, emergency vehicles and related equipment,  
\$2,500,000 for vehicle/equipment replacement,  
\$3,500,000 for vehicle replacement for the Aiken County Sheriff's Office;  
\$290,000 for new paving equipment for the Public Works Department,  
\$500,000 for new equipment for landfill and recycling operations,  
\$1,015,000 for new Emergency Medical Services stations,  
\$1,000,000 for new magistrate offices in New Ellenton and Monetta area,  
\$400,000 for improvements and completion of the Center for Hydrogen Research,  
\$100,000 for renovations and improvements at the Aiken County Agricultural Center,  
\$90,000 for renovations and improvements at the Department of Social Services facility,  
\$1,700,000 for renovations and completion of the unfinished portion of the Aiken County Library,  
\$5,000,000 for the purchase/renovation or construction of a new health department,  
\$2,000,000 for the construction of a new Emergency Operations Center;  
\$1,750,000 for renovations and improvements to the Public Works Center on May Royal Drive,  
\$250,000 for repairs and renovations to the Aiken County Historical Museum (Banksia),  
\$100,000 for renovations and repairs to Aiken County libraries,  
\$1,500,000 for renovations and upgrades to existing Aiken County recreation facilities and parks,

\$1,850,000 for the construction of an events center and improvements to the rowing course at Langley Pond,

\$100,000 for the construction of a new park maintenance shop for the Recreation Department,

\$400,000 for the construction of a lighted soccer complex,

\$1,000,000 for addition and construction of new animal shelter/adoption center,

\$750,000 for the construction of an addition to the recycling facility at Barden Landfill,

\$365,000 for repairs and renovations to the Aiken County Sheriff's Office and Detention Center,

\$16,000,000 for paving County roads as follows

**Road**

<u>No.</u>	<u>Road Name:</u>	<u>Portion:</u>
718	Merritts Bridge Road	All
237	Saddle Soap Lane	All
218	Ardis Road	From Blackstone Camp Road to Berry Lane
	W Martintown & Knobcone	Intersection
962	Lee Street	From Dogwood to end
539	Reedy Fork Road	Piper Road to Morris Road
300	Woodwardia Glen	All
149	McMillian Street	All
1055	Brinkley Street	All
716	Earl Church Road	From Wilderness to Poplar Springs
485	Adams Avenue	From North Street to Birch Street
318	Spider Webb Road	From U S 278 to Bell Drive
1077	Rivers Circle	All
557	Barn Owl Road	All
299	Thoroughbred Run	All
152	Balltown Drive	Unpaved portion
2676	Old Martintown Road	All
694	Hutto Pond Road	Kedron Church to Wire Road
341	Holmes Drive	From Dragstrip Rd to Yonce Lane
121	Ruby Street	From Hubert Street to end
88	Toby Lane	From Oak Street to end
559	Edisto Road	All
299	Robin Road	All
150	Phillips Street	From Jack Jones St to Fellowship Lane
168	Kneece Street	All
621	Holder Road	From the western-most intersection with Hadden Road to Huckleberry Finn Road
342	Yonce Lane	Holmes Drive to end
963	Ralph Green Drive	Unpaved Section at Langley Cemetery
7	Wooden Drive	From Clearmont Drive to end
533	Bridge Creek Road	From US Hwy 1 to Reedy Fork Road
2058	McCormick Street	From Hampton Ave to Collins Avenue
169	Falcon Place	All
426	John Scott Road	From Old Barnwell for one-half mile and from Firetower Rd for one-half mile
340	Daniel Lane	Holmes Drive to end
118	Pine Hill Drive	From Tutt Street to Piney Heights Road

1079	Bent Arrow Road	All
290	Collins Avenue	From Allison Street to McCormick St
170	Jay Place	From Harrison Road to Hawk Street
879	New Park Rd	From Hwy 39 for one-half mile
436	Old Double Springs Road	From Hallman Loop to end
80	Oxford Street	From Carlisle Road to end
995	Morgan Street	From Hampton Ave to Collins Ave
171	Hawk Street	All
801	Cedar Branch Road	Mackey Scott Rd to Wendy Lane
431	Bates Hill Road	From S Hankinson Street to Landing Road
220	Ramsey Road	From Old Jackson Highway to Roundtree Road
141	Courtillians Road	From Pipeline to end
1096	Gault Street	All
894	Joe Scott Road	From Nantuckett to Union Hill
318	Finklin Road	From US 278 to end
1154	Bates Road	All
586	Tims Road	All
563	Camp Gravatt Road	All
883	Rainbow Drive	From Berlin Rd to Honeysuckle Trail
1153	Smyrna Church Road	All
680	Pinder Place	All
736	Buckboard Road	From Bethcar Church to Magie St
734	Magie Street	From J B Swartz to Buckboard Rd
517	Ligons Road	From Old Four Notch to Ivywind Way

**\*In the event certain of the above County road projects may not be accomplished for any reason, those paving projects listed below may be undertaken in the order to be determined by County Council:**

<u>Road No</u>		
492	Joyner Pond Road	From SC-78 for 1.5 miles
320	Granview Road	From Silver Bluff to Hidden Springs
243	Roundtree Road	All
230	Sunny Brooke	From Springfield Church Road for .75 mile
994	McKenzie Lane	From Union Church Road to end
835	N Windsor Road	From State Park Rd to Windsor Rd
1080	Burnette Drive	All
983	Kipper Court	From US Hwy 1 to end
877	Crossthorn Road	All
100	Mt Arthur Drive	County portion
155	Pineland Terrace	From First Avenue to end
583	Three Notch Road	From S-2177 for 1.1 miles
172	Burnhill Road	All
142	Sandy Lane	From Pipeline Road to end
101	Keith Street	All
1083	Cathy Circle	All
984	Linler Lane	All
548	Horned Owl Road	All
555	Old Kimball Trail	From US Hwy 1 to Jordan Road

\$2,900,000 for street resurfacing in unincorporated areas of the County as follows

<u>Road No</u>	
2295	Saddlewood - Sand Hills Court
2294	Saddlewood - Windy Mill Court
2033	Saddlewood - North Pines Drive

2375	Murphy Est - Powers Court
2378	Murphy Est - Kildare Drive
2015	Murphy Est - Waterford Court
2086	Murphy Est - Shannon Drive
2087	Murphy Est - Lismore Court
2022	Coventry - Coventry Circle
2021	Coventry - Coventry Court
2289	Sudlow Crossing - Howard Mill Road
2293	Sudlow Crossing - North Ridge Road
2290	Sudlow Crossing - Franklin Drive
2292	Sudlow Crossing - North Ridge Court
2291	Sudlow Crossing - Ashford Court
2024	River Plantation - Old Plantation Road
2440	River Plantation - Plantation Drive
2029	Barclay Estate - Whitehall Road
2026	Barclay Estate - Prince William Drive
2089	Clay Estate - Canton Drive
2089	Barclay Estate - Buckhall Drive
2002	Country Club Estates - Maple Drive
2003	Country Club Estates - Quail Drive
2482	Country Club Estates - St Edwards Court
2255	Mallet Hill - Lone Oak Drive
2256	Mallet Hill - Fox Lea Trail
2297	Tavelle Place - Tavelle Plantation Drive
2298	Tavelle Place - East Tavelle Lane
2314	North Meadows - North Meadows Drive
2405	North Meadows - North Stream Drive
2277	Summer Place - Summer Place Drive
2278	Summer Place - Arbor Court
2279	Summer Place - Valley View Court
2285	Ashmore - Ashmore Drive
2303	Greenbriar - Greenbriar Drive
2304	Greenbriar - Creighton Drive
2267	Spring Hill - Spring Hill Court
2372	Willow Woods - Old Stone Lane
2369	Willow Woods - Willow Woods Drive
2374	Willow Woods - Hitching Post Drive
2373	Willow Woods - Legacy Lane
2315	Exeter - Cheltenham Drive
2311	Exeter - Rolling Rock Road
2315	Exeter - Weymouth Place
2378	Exeter - Oxmore Circle
2317	Exeter - Shrewsbury Lane
2380	Exeter - Ramblewood Road
2312	Exeter - Shakerag Road
2365	Palmetto Place - Maple Wood Drive
2366	Palmetto Place - Red Maple Court
2274	Northbrook - Northbrook Drive
2331	Vale - Vale Drive
2333	Vale - Chardonnay Lane
2332	Vale - Champagne Drive
2396	Vale Estate - Oak Meadow Lane
2397	Vale Estate - Spring House Drive
2354	Highpointe - Highpointe Drive
2355	Highpointe - Clover Ridge Court
2356	Highpointe - Timberbrook Place

2082	Pembrook - Coastal Drive
2083	Pembrook - Greystone Drive
2408	Pembrook - Brownstone Drive
2067	Pembrook - Wesley Drive

\$4,000,000 for drainage projects,

\$13,000,000 for jointly-funded projects with the Cities of Aiken and North Augusta including roads, utilities, parking and other infrastructure related to the development of the new county office complex, Hitchcock Parkway, University Parkway, Powderhouse Connector Road, Martintown/Knobcone intersection improvements, Palmetto Parkway,

\$240,000 for bridge replacement, design and construction,

\$2,000,000 for the establishment of an annual road-resurfacing program,

\$2,000,000 for continued brownfield remediation and restoration,

\$1,500,000 for greenspace acquisition and restoration,

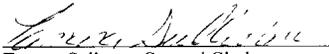
\$500,000 for digital orthophotos and pictometry for mapping of County,

- 19 In the referendum on the reimposition of a special projects sales and use tax in Aiken County, all qualified electors desiring to vote in favor of reimposing the tax for the stated purpose 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 reimposing the tax, then the tax is reimposed as provided in Capital Project Sales Tax Act, Section 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
- 20 Upon receipt of the returns of the referendum, the Aiken County Council shall, by Resolution, declare the results thereof The results of the referendum, as declared by the Resolution of the Aiken County Council, are not open to question, except by suit or proceeding instituted within thirty (30) days from the date that Aiken County Council shall adopt a Resolution declaring the results of such referendum
- 21 The reimposition of a capital project sales and use tax in Aiken 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 reimposing a capital project sales and use tax in the area of Aiken County in a referendum to be conducted by the Registration and Election Commission of Aiken County on November 2, 2010, and the favorable vote of a majority of the qualified electors voting in such referendum shall be a condition precedent to the reimposition of a capital project sales and use tax pursuant to the provisions of this Ordinance
- 22 This Ordinance shall take effect immediately upon adoption
- 23 All provisions in other County Ordinances in conflict with this Ordinance are hereby repealed
- 24 If any provision of this Ordinance or the application thereof to any person or circumstances is held invalid, the invalidity does not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application and to this end, he provisions of this Ordinance are severable

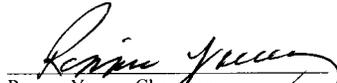
This Ordinance shall become effective on August 10, 2010

Adopted at the regular meeting of Aiken County Council on August 10, 2010

ATTEST

  
\_\_\_\_\_  
Tamara Sullivan, Council Clerk

SIGNED

  
\_\_\_\_\_  
Ronnie Young, Chairman

REVIEWED BY

  
\_\_\_\_\_  
Lawrence Brown, County Attorney

COUNCIL VOTE Majority  
OPPOSED Hightower  
ABSENT McKenzie