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CONSIDERATIONS, A VIRTUAL MEETING
WILL BE CONDUCTED WITH COUNTY
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FOR MORE INFORMATION, PLEASE CALL (843) 717-3696



JASPER COUNTY COUNCIL

VIRTUAL

Special Called Meeting

Jasper County Clementa C. Pinckney Government Bldg
358 3rd Avenue Ridgeland, SC 29936

July 27, 2022

AGENDA

9:00AM

I: Call to Order by Chairwoman Barbara B. Clark

Clerk's Report of Compliance with the Freedom of Information Act.

In compliance with the Freedom of Information Act, notice of meetings and agendas were posted and furnished to all news media and persons requesting notification

II: Invocation

III: Pledge to the Flag

IV: Approval of the agenda:

V: Approval of the minutes of 05.20.2022, 05.23.2022 and 05.27.2022:

VI: Ordinances:

A: David Tedder - 2nd reading of Ordinance #0-2022-24 to levy and impose up to a one (1) percent sales and use tax, subject to a referendum, within Jasper County pursuant to Section 4-10-1010 et seq. of the Code of Laws of South Carolina, 1976, as amended; to define the specific purposes and designate projects for which the proceeds of the tax may be used; to provide the maximum time for which such tax may be imposed; to provide the estimated cost of the projects funded from the proceeds of the tax; to provide for a county-wide referendum on the imposition of the sales and use tax and the issuance of general obligation bonds and to prescribe the contents of the ballot questions in the referendum; to provide for the administration of the tax, if approved; to provide for the payment of the tax, if approved; and to provide for other matters relating thereto.

VII: Executive Session SECTION 30-4-70.

(a) A public body may hold a meeting closed to the public for one or more of the following reasons:

(2) Discussion of negotiations incident to proposed contract arrangements and proposed purchase or sale of property, the receipt of legal advice where the legal advice related to pending, threatened, or potential claim or other matters covered by the attorney-client privilege, settlement of legal claims, or the position of the public agency in other adversary situations involving the assertion against the agency of a claim - Exit 3

VIII: Return to Regular Session:

IX: Adjourn

***Council may act on any item appearing on the agenda including items discussed in executive session.**

In accordance with South Carolina Code of Laws, 1976, Section 30-4-80(d), as amended, notification of the meeting was posted on the County Council Building at a publicly accessible place and on the county website at least 24 hours prior to the meeting. A copy of the agenda was given to the local news media and posted at the meeting location twenty-four hours prior to the meeting.

***Special Accommodations Available Upon Request to Individuals with Disabilities*
(843) 717-3696**

Agenda – 07.27.2022

AGENDA ITEM:

V

Approval of the Minutes



JASPER COUNTY COUNCIL
Special Called Hybrid Workshop
Council in person with Electronic Virtual Access for the Public
LAKESIDE AT BLUE HERON
COMMUNITY CENTER
153 James Taylor Rd.
Ridgeland, SC 29936
Friday, May 20, 2022
Minutes

Officials Present: Chairwoman Barbara B. Clark, Councilman L. Martin Sauls, Councilman Pastor Alvin Adkins, and Councilman John Kemp Absent: Vice Chairman Dr. Curtis Brantley

Staff Present: County Administrator Andrew Fulghum, Clerk to Council Wanda H. Simmons, County Attorney David Tedder, Danny Lucas, Director of Development Services Division and Airport Manager and Videographer Jonathan Dunham.

Also present: Ken Holt, Holt Consulting Company, SC Aeronautics Commission Staff, James Stephens, Executive Director of SC Aeronautics Commission, Representative Bill Herbkersman and Senator Tom Davis.

The meeting was called to order by Chairwoman Barbara B. Clark at 10:05AM. Chairwoman Clark asked the Clerk to Council, Wanda Simmons to read the Clerk's Report of Compliance with the Freedom of Information Act. Ms. Simmons then read the Clerk's Report of Compliance information.

The Pledge to the Flag was led by Councilman Sauls and the invocation was given by Chairwoman Barbara B. Clark. Chairwoman Clark welcomed the guests attending the workshop.

Chairwoman Clark turned the meeting over to County Administrator, Andrew Fulghum who introduced Mr. Ken Holt of Holt Consulting Company. He noted that Mr. Holt would be the speaker today and he would be leading the topics to be addressed for this Airport Workshop.

Without objection the agenda was approved, and the workshop began with the presentation by Mr. Holt. Mr. Holt noted that the purpose of today's workshop was to recognize and celebrate the past accomplishments and the in-process accomplishments and to understand and honor commitments and the plan of a path moving forward.

Mr. Holt also stated that the goal of the Airport Development Program was to:

- Accommodate current and future aviation demand,
- Promote safety.
- Establish airport revenue streams to contribute toward a financially self-sustaining facility; and,
- Support regional economic growth and development.

M – 05.20.2022

Mr. Holt discussed the economic impact from 2006 versus 2018 and beyond.

Mr. Holt noted that the Recent Accomplishments of the Airport were:

- Planning – Approved Airport Layout Plan (FAA, SCAC, Jasper County)
- Infrastructure – Runway, Taxiways, Airfield Lighting & NAVAIDs, Security Fencing, Terminal Access Road, Aircraft Parking Apron
- Total Investment to Date – FAA (AIP) \$19.53 million, SCAC \$1.20 million, Jasper County \$1.68 million (7.5% local investment)

Mr. Holt stated that the Near-Term Path Forward was:

- Infrastructure – Terminal Building, Fuel Farm, Fuel Trucks, AWOS, T-hangars, Storage Hangar, Taxilanes, Aircraft Parking Apron, ARNAV GPS Instrument Approach
- Funding Plan – FAA (AIP, BIL Allocation) \$418,000, SCAC \$547,000, SCDOC \$2.50 million, Jasper County \$3.26 million (non-federal investments for the new terminal building will be significantly reduced with BIL ATP grant by approximately \$2.85 million)

Mr. Holt also discussed all the Federal, State, and Local Commitments, which were the:

- FAA & SCAC Grant Assurances
- Ordinance – Rules & Regulations and Minimum Standards

For additional information on Mr. Holt’s presentation please see Attachment “A” to the minutes. Mr. Lucas also discussed the airport and the fuel farm. He noted that Titan Fuels were chosen as the Supplier. Holt Consulting was working in conjunction with them on this project. He also discussed safety at the Airport. Mr. Steven Schmidt President of the Ridgeland Aviation Commission Association noted that he had about 100 members of the association there at the meeting. He covered some history of the Airport and market value of the hangars. Mr. Schmidt and Council continued a discussion of the Airport. For further information on this workshop the video can be found at https://www.youtube.com/channel/UCBmloqX05cKAsHm_ggXCjIA.

Adjourn:

Motion to adjourn: Councilman Sauls

Second: Vice Chairman Dr. Brantley

Vote: Unanimous

The motion passed.

The meeting adjourned at 11:30AM.

Respectfully submitted:

Approved:

Wanda H. Simmons
Clerk to Council

Barbara B. Clark
Chairwoman

M – 05.20.2022

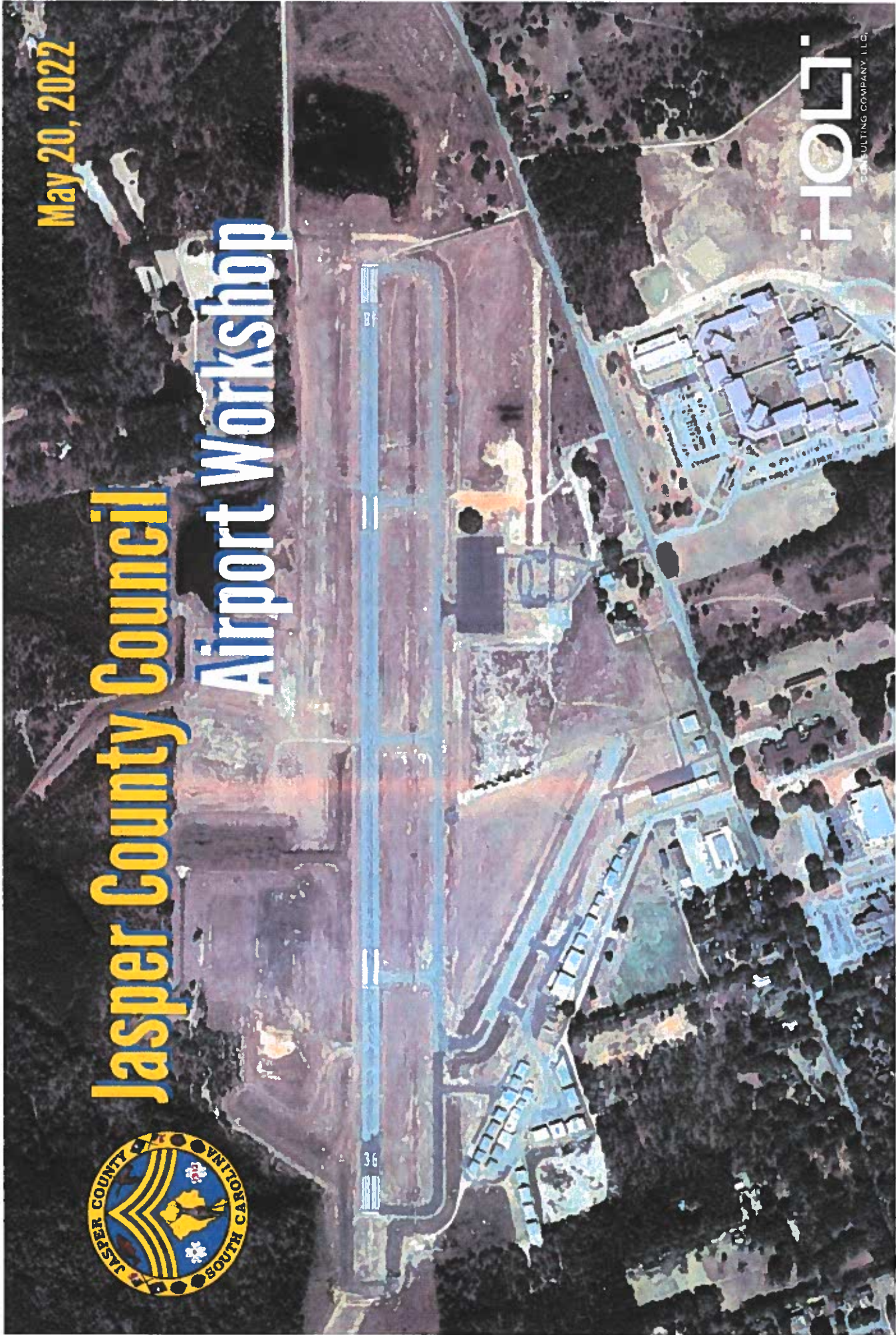
Attachment "A"

May 20, 2022

Jasper County Council Airport Workshop



HOLT
CONSULTING COMPANY, LLC





AGENDA

1. Purpose of Workshop
2. Goal of Airport Development Program
3. Economic Impact: 2006 Versus 2018 and Beyond
4. Recent Accomplishments
5. Near-Term Path Forward
6. Federal, State, and Local Commitments
7. Ridgeland Aviation Community Association Comments

PURPOSE OF WORKSHOP

to recognize and celebrate
accomplishments (past & present),
understand and honor commitments,
and plan a path forward.





GOAL OF AIRPORT DEVELOPMENT PROGRAM

Accommodate current and future aviation demand;

Promote safety;

S A F E T Y
F I R S T

Establish airport revenue streams to contribute
toward a financially self-sustaining facility; and,

Support regional economic
growth and development.



ECONOMIC
GROWTH

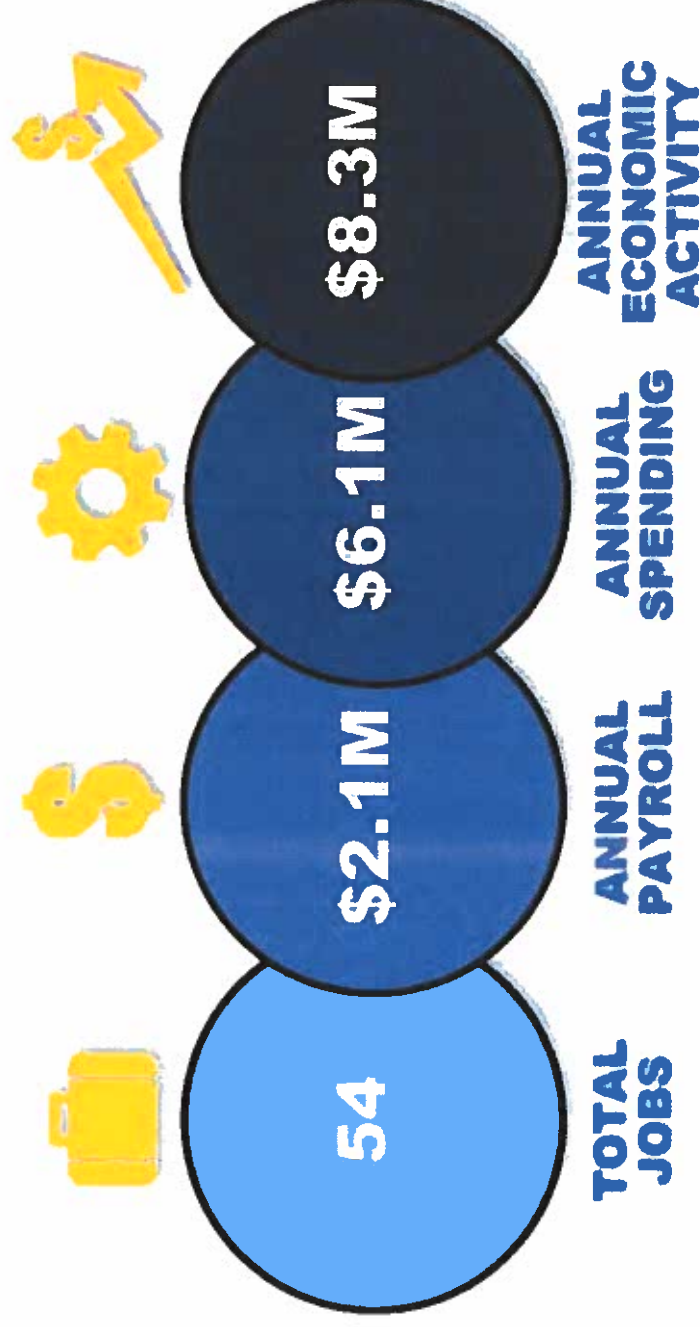
ECONOMIC IMPACT

2006 vs. 2018 and beyond

2006:

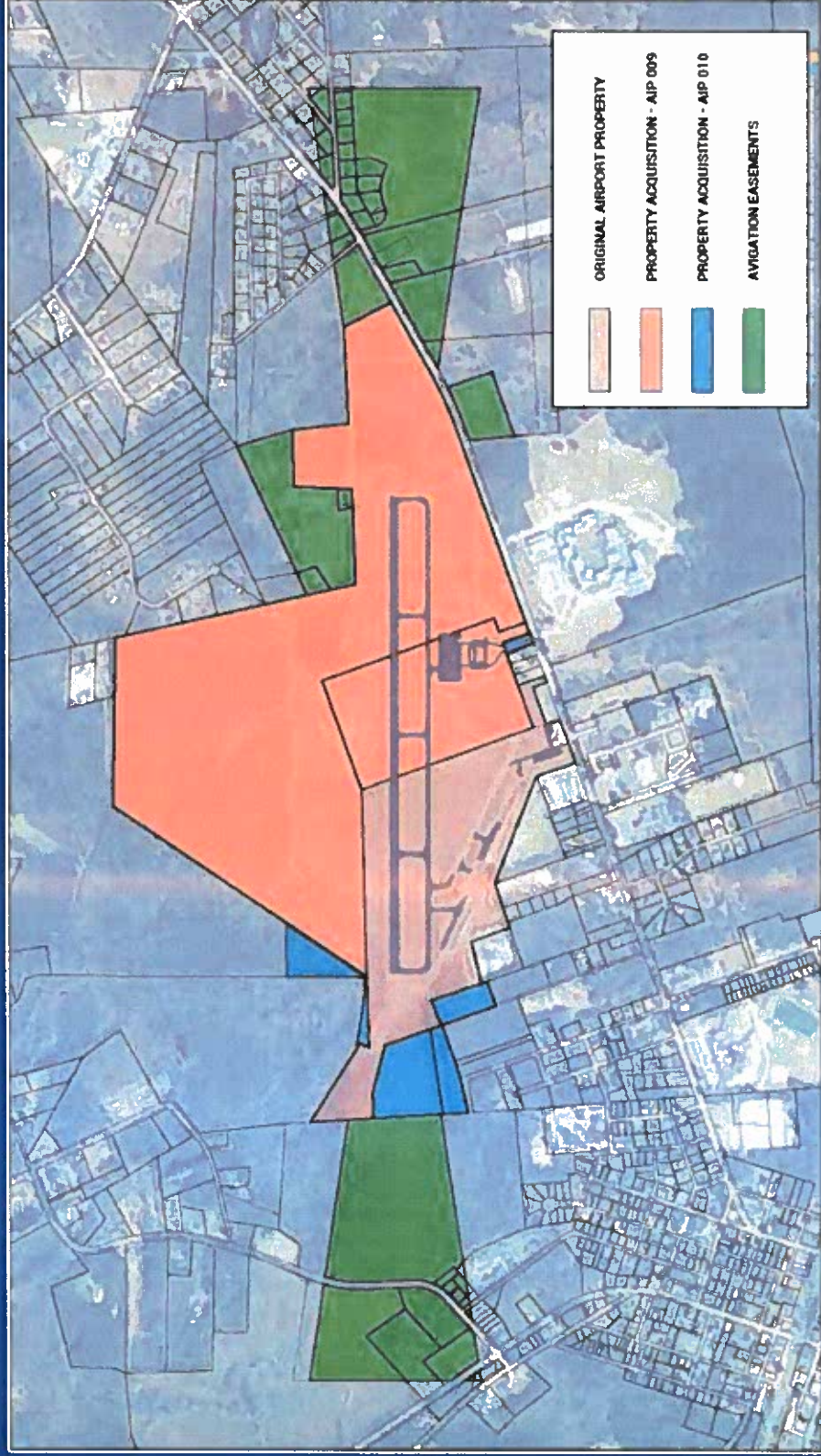
Direct \$195,100 | Indirect \$50,400 | Multiplier \$180,100 | Total \$425,600

2018:



RECENT ACCOMPLISHMENTS

Environmental Assessment | Fee Simple & Avigation Easement Acquisition



FEE SIMPLE PROPERTIES

7 parcels | 251.7 acres acquired

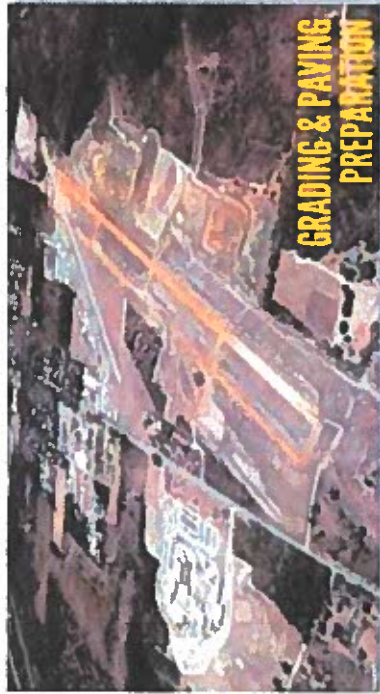
AVIGATION EASEMENTS

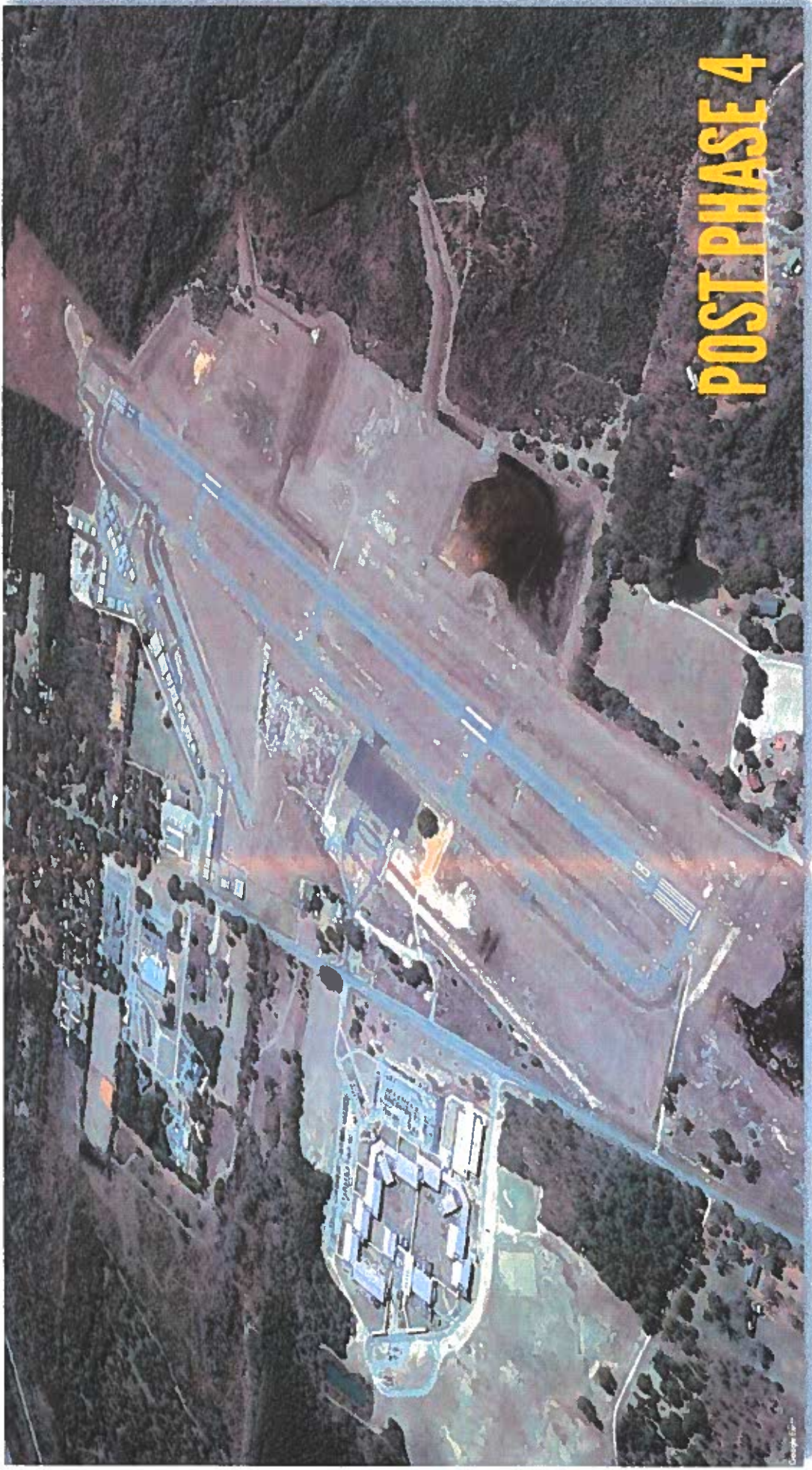
47 total | 13 south end | 34 north end

RECENT ACCOMPLISHMENTS

INFRASTRUCTURE:

- Runway
- Taxiways
- Airfield Lighting & NAVAIDS
- Security Fencing
- Terminal Access Road
- Aircraft Parking Apron





POST PHASE 4

TOTAL INVESTMENT TO DATE: \$22.41M



FAA (AIP) \$19.53M



SCAC \$1.20M



JASPER COUNTY \$1.68M

7.5% Local Investment

NEAR-TERM PATH FORWARD

Terminal Building

Fuel Farm

Fuel Trucks

AWOS

T-Hangars

Storage Hangar

Taxilanes

Aircraft Parking Apron

ARNAV GPS Instrument Approach



NEAR-TERM PATH FORWARD *Funding Plan:*



\$1.52M (AIP, BIL Allocation)



\$2.5M



**SOUTH CAROLINA
AERONAUTICS**

\$548,000



\$3.27M

BIL ATP grant will significantly reduce non-federal investments for new terminal building approx. \$2.85M

FEDERAL, STATE, AND LOCAL COMMITMENTS:



**FAA AND SCAC
GRANT ASSURANCES**



Ordinance: Rules & Regulations and Minimum Standards
Adopted June 18, 2019

Foundational Components:

Safety 

Security 

Compliance 

Consistency



Any

Questions?

**RIDGELAND AVIATION
COMMUNITY ASSOCIATION**

Comments



JASPER COUNTY COUNCIL COUNCIL RETREAT

Hardeeville Recreation Center
285 John Smith Road, Hardeeville, SC. 29927

May 23, 2022
Minutes

Officials Present: Chairwoman Barbara B. Clark, Vice Chairman Dr. Curtis Brantley Councilman L. Martin Sauls, Councilman Pastor Alvin Adkins, and Councilman John Kemp. Councilman Sauls was present for a portion of the retreat, however, had to leave early due to a previous commitment.

Staff Present: County Administrator Andrew Fulghum, Clerk to Council Wanda H. Simmons, County Attorney David Tedder (via phone), Kimberly Burgess, and Videographer Jonathan Dunham.

Chairwoman Clark called the meeting to order at 8:30AM. Chairwoman Clark asked the Clerk to Council to read the Report of Compliance to the Freedom of Information Act. Ms. Simmons read the Clerk's Report of Compliance with the Freedom of Information Act as follows: *In compliance with the Freedom of Information Act, notice of meetings and agendas were posted and furnished to all news media and persons requesting notification.*

The Pledge to the Flag was led by Vice Chairman Dr. Brantley and Councilman Adkins gave the invocation. Without objection the agenda was approved, and the workshop began with the presentation of the FY2023 Budget by Kimberly Burgess. Ms. Burgess reviewed information pertaining to the FY2023 Budget with Council.

A Presentation was made for Council by Chris Johnson of Gignilliat, Savitz and Bettis, LLC for information relating to avoiding individual liability and was titled as "Avoiding Individual Liability for Official Acts".

Ms. Kimberly Burgess discussed Financial Policies with Council. A presentation was made by Mark Simmons and Azad Khan of Parker Poe Consulting relating to Economic Development and titled as "Economic Development 101". The Potential Referenda Items for 2024 was also discussed by staff and Council.

Executive Session SECTION 30-4-70.

(a) A public body may hold a meeting closed to the public for one or more of the following reasons:

(1) Discussion of employment, appointment, compensation, promotion, demotion, discipline, or release of an employee, a student, or a person regulated by a public body or the appointment of a person to a public body – Salaries of elected officials, performance evaluations – County Administrator, County Attorney, Clerk to Council

(2) Discussion of negotiations incident to proposed contract arrangements

and proposed purchase or sale of property, the receipt of legal advice where the legal advice related to a pending, threatened, or potential claim or other matters covered by the attorney-client privilege, settlement of legal claims, or the position of the public agency in other adversary situations involving the assertion against the agency of a claim – Lyle Sumek Associates, Inc.

(5) Discussion of matters relating to the proposed location, expansion, or the provision of services encouraging location or expansion of industries or other businesses in the area served by a public body – Project Madison; Project Crab

ANY EXECUTIVE SESSION MATTER ON WHICH DISCUSSION HAS NOT BEEN COMPLETED MAY HAVE DISCUSSION SUSPENDED FOR PURPOSES OF BEGINNING THE OPEN SESSION AT ITS SCHEDULED TIME, AND COUNCIL MAY RETURN TO EXECUTIVE SESSION DISCUSSION AFTER THE CONCLUSION OF THE OPEN SESSION AGENDA ITEMS. PLEASE BE ADVISED THERE MAY BE VOTES BASED ON ITEMS FROM EXECUTIVE SESSION.

Return to Regular Session:

Motion to return to regular session: Vice Chairman Dr. Brantley
Second: Councilman Adkins
Vote: Unanimous
The motion passed.

There were no motions coming from Executive Session.

Adjourn:

Motion to adjourn: Vice Chairman Dr. Brantley
Second: Councilman Adkins
Vote: Unanimous
The meeting adjourned.

Respectfully submitted:

Wanda H. Simmons
Clerk to Council

Barbara B. Clark
Chairwoman



JASPER COUNTY COUNCIL VIRTUAL WORKSHOP

Jasper County Clementa C. Pinckney Government Bldg
358 3rd Avenue Ridgeland, SC 29936

May 27, 2022

Minutes

Officials Present: Chairwoman Barbara B. Clark, Vice Chairman Dr. Curtis Brantley
Councilman L. Martin Sauls, Councilman Pastor Alvin Adkins, and Councilman John Kemp.

Staff Present: County Administrator Andrew Fulghum, Clerk to Council Wanda H. Simmons, County Attorney David Tedder (via phone), Kimberly Burgess, and Videographer Jonathan Dunham.

Chairwoman Clark called the meeting to order at 8:30AM. Chairwoman Clark asked the Clerk to Council to read the Report of Compliance to the Freedom of Information Act. Ms. Simmons read the Clerk's Report of Compliance with the Freedom of Information Act as follows: *In compliance with the Freedom of Information Act, notice of meetings and agendas were posted and furnished to all news media and persons requesting notification.*

The Pledge to the Flag was led by Councilman Kemp and Councilman Adkins gave the invocation.

FY22-23 Budget Workshop:

Chairwoman Clark turned the meeting over to Mr. Fulghum. Mr. Fulghum noted that the reason for this workshop was to address and provide updated information from the Council's input at the previous workshop. He noted that Ms. Burgess had taken that input and worked with it to provide additional information. She discussed the Rollback Millage Rate Calculation and what was needed by the County. She also noted that as for new personnel the only position that had been removed was the position requested by the Auditor's office. She also noted that many of the new positions that had been requested would most likely be filled in the 2nd or 3rd quarter rather than on 07.01.2022 so that had been considered. She said the new vehicle decrease was due to supply chain problems because the vehicles ordered in this current year still have not arrived and should be here in the 2nd quarter of FY23. In going with that as background information it is to be believed the ones to be ordered for FY23 would probably be here in the 4th quarter of this upcoming Fiscal Year due to ongoing supply chain issues. Also discussed were agency appropriations, uniforms, and the elected officials' budgets.

Motion to adjourn: Vice Chairman Dr. Brantley

Second: Councilman Adkins

Vote: Unanimous

The meeting adjourned at 9:03AM.

Respectfully submitted:

Wanda H. Simmons
Clerk to Council

Barbara B. Clark
Chairwoman

M- 05.27.2022

AGENDA ITEM:

VI-A

Ordinance item A

Green Space Ordinance Jasper Edits – 7.21.2022

Word Document

ORDINANCE NO. O-2022 / 24

AN ORDINANCE TO LEVY AND IMPOSE A **ONE-HALF OF ONE (1) PERCENT** SALES AND USE TAX, SUBJECT TO A REFERENDUM, WITHIN JASPER COUNTY PURSUANT TO SECTION 4-10-1010 ET SEQ. OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED; TO DEFINE THE SPECIFIC PURPOSES AND DESIGNATE PROJECTS FOR WHICH THE PROCEEDS OF THE TAX MAY BE USED; TO PROVIDE THE MAXIMUM TIME FOR WHICH SUCH TAX MAY BE IMPOSED; TO PROVIDE THE ESTIMATED COST OF THE PROJECTS FUNDED FROM THE PROCEEDS OF THE TAX; TO PROVIDE FOR A COUNTY-WIDE REFERENDUM ON THE IMPOSITION OF THE SALES AND USE TAX AND THE ISSUANCE OF GENERAL OBLIGATION BONDS AND TO PRESCRIBE THE CONTENTS OF THE BALLOT QUESTIONS IN THE REFERENDUM; TO PROVIDE FOR THE ADMINISTRATION OF THE TAX, IF APPROVED; TO PROVIDE FOR THE PAYMENT OF THE TAX, IF APPROVED; AND TO PROVIDE FOR OTHER MATTERS RELATING THERETO.

WHEREAS, South Carolina is the tenth-fastest-growing State in the nation, and Jasper County is the sixth-fastest growing county in the State and has a 21.8% increase in population during the last decade;

WHEREAS, the City of Hardeeville in southern Jasper County in 2000 consisted of approximately two square miles; today, the town's footprint exceeds 60 square miles with the vast majority of the area under PUD zoning with Development Agreements, and in the past decade its population increased by 156 percent; and

WHEREAS, the population of the City of Hardeeville in southern Jasper and Beaufort counties has increased by 212 percent in the past decade, and the city has recently approved a 2,200-acre tract at the headwaters of the New River known as Karrh Tract; and

WHEREAS, Jasper and Beaufort counties and their municipalities contain many legacy planned-unit developments (PUDs) dating back to the early 2000s in which significant development densities were vested, and many of these PUDs remain substantially unbuilt, and new PUDs and/or large-tract rezonings are approved on a regular basis;

WHEREAS, this rapid growth puts environmentally unsustainable pressures on our lands and waters, in that the development and the accompanying infrastructure result in the destruction of natural wetlands, marshes, headwaters, and other waterways, thereby hampering the functioning of these systems and eliminating valuable and effective natural storm protection and flood abatement, and fish and wildlife habitat; and

WHEREAS, this growth increases the amount of impervious surfaces throughout the low-lying portions of Jasper and Beaufort counties, which in turn carries pollutants into our waterways; e.g., a study completed in 2019 found that development in the Town of Bluffton had increased levels of fecal coliform in the May River by 3,150 percent in the previous decade; and

WHEREAS, development patterns within the low-lying topography of Jasper and Beaufort counties makes our communities highly vulnerable to flooding, and over the past six years, major

flooding and storm events have caused over one billion dollars in total damages to residential and commercial properties and have imposed substantial burdens on taxpayers; and

WHEREAS, in recognition of the negative consequences associated with environmentally unsustainable levels of development, the South Carolina General Assembly passed on May 12, 2022, and South Carolina Governor Henry McMaster signed on May 16, 2022, a bill (S. 152, Section 4-10-1010, et seq/ of the Code of Laws of South Carolina 1976, as amended; herein, the “County Green Space Sales Tax Act,” or the “Act”) to empower counties to undertake land preservation efforts supportive of, respectful to, and consistent with the principle of private property rights, as opposed to limiting them to the use of traditional land use regulations, which, to attain meaningful relief, could give rise to inverse condemnation claims; and

WHEREAS, the Jasper County Council recognizes the need to preserve land that has scenic, natural, recreational, rural, and open space character which is deemed essential to the County’s quality of life and is desirous of exercising the new preservation alternative provided to it by the Green Space Sales Tax

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF JASPER COUNTY AS FOLLOWS:

Section 1. Recitals and Legislative Findings. As an incident to the enactment of this Ordinance, the County Council of Jasper County, South Carolina (“County Council”) has made the following findings:

(a) The South Carolina General Assembly has enacted the County Green Space Sales Tax Act pursuant to which the county governing body may impose a sales and use tax by ordinance, subject to a referendum, in an amount not to exceed one percent, 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) Pursuant to the terms of Section 4-10-1010(B)(2) of the County Green Space Sales Tax Act (“Act”), revenues collected under this authorization may be used to defray debt service on bonds issued for the specific purposes described herein.

(c) The County Council finds that a **one-half of one percent** sales and use tax should be levied and imposed within Jasper County, for the following purposes:

(1) For ‘preservation procurements,’ as defined herein to mean procuring open lands or green space for preservation, by and through the acquisition of interests in real property, including:

- (i) the acquisition of fee simple titles;
- (ii) conservation easements;
- (iii) development rights;
- (iv) rights of first refusal;
- (v) options;
- (vi) leases with options to purchase; and
- (vii) any other interests in real property.

(2) Preservation procurements may pertain to real property situated outside of the boundaries of the taxing jurisdiction.

(All of the above are referred to herein collectively as the “projects”)

For a period not to exceed ten (10) years from the date of imposition of such tax, to fund the projects at a maximum cost not to exceed \$17,500,000 to be funded from the net proceeds of a sales and use tax imposed in Jasper County pursuant to provisions of the Act, subject to approval of the qualified electors of Jasper County in referendum to be held on November 8, 2022. The imposition of the sales and use tax and the use of sales and use tax revenue if approved in the 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 Act, the provisions of this Ordinance, and other applicable law. Subject to annual appropriations by County Council, sales and use tax revenues shall be used for the costs of the projects established in this Ordinance, as it may be amended from time to time, including, without limitation, payment of administrative costs of the projects, and such sums as may be required in connection with the issuance of bonds, the proceeds of which are applied to pay costs of the projects. All spending shall be subject to an annual independent audit to be made available to the public.

(d) County Council finds the imposition of a sales and use tax in Jasper County for the projects and purposes defined in this Ordinance for a limited time not to exceed 10 years to collect a limited amount of money will serve a public purpose, to provide for and protect natural areas and open space in the watersheds of Jasper and Beaufort counties, to protect water quality, to preserve land for recreational activities, to preserve farm and forest land, to preserve contiguous landscapes and habitat corridors, and to protect other environmentally sensitive areas such as wetlands, marsh lands and headwater areas, all of which enhance quality of life in Jasper County, promote public health and safety, and prepare Jasper County to meet its citizens’ present and future needs.

Section 2. Approval of Sales and Use Tax Subject to Referendum.

(a) A sales and use tax (the “Sales and Use Tax”), as authorized by the Act, is hereby imposed in Jasper County, South Carolina, subject to a favorable vote of a majority of the qualified electors voting in a referendum on the imposition of the tax to be held in Jasper County, South Carolina on November 8, 2022.

(b) The Sales and Use Tax shall be imposed for a period not to exceed 10 years from the date of imposition.

(c) The maximum cost of the projects to be funded from the proceeds of the Sales and Use Tax shall not exceed, in the aggregate, the sum of \$17,500,000 and the maximum amount of net proceeds to be raised by the tax shall not exceed \$17,500,000, which includes administrative costs and debt service on bonds issued to pay for the projects. The estimated principal amount of initial authorization of bonds to be issued to pay costs of the projects and to be paid by a portion of the Sales and Use Tax is \$17,500,000.

(d) The Sales and Use Tax shall be expended for the costs of the following projects, including payment of any sums as may be required for the issuance of and debt service for bonds, the proceeds of which are applied to such projects, for the following purposes:

(1) For preservation procurements, to mean procuring for preservation open lands or green space located within or without, or both within and without, the boundaries of the local governmental entities, including the county, municipalities, and special purpose districts located in the county area, by and through the acquisition of interests in real property, including:

- (i) the acquisition of fee simple titles;
- (ii) conservation easements;
- (iii) development rights;
- (iv) rights of first refusal;
- (v) options;
- (vi) leases with options to purchase; and
- (vii) any other interests in real property.

(2) Preservation procurements may pertain to real property situated outside of the boundaries of the taxing jurisdiction, including Beaufort and Hampton Counties. Preservation procurements may include funding in conjunction with local, state, or federal governments or agencies, and established not-for-profit conservation groups, including those such as the Beaufort County Open Land Trust, the Trust for Public Lands, the Lowcountry Open Land Trust, or the like.

The amount of the maximum total funds to be collected which shall be expended for these projects and purposes shall be no more than \$17,500,000.

(e) If the Sales and Use Tax is approved in a referendum, then the tax shall be imposed on the first of May following the date of the referendum. If the reimposition of an existing sales and use tax imposed pursuant to this article is approved in a referendum, then the new tax is imposed immediately following the termination of the earlier imposed tax, and the reimposed tax terminates on the applicable thirtieth of April, not to exceed seven years from the date of reimposition. If the certification is not timely made to the Department of Revenue, then the imposition is postponed for twelve months.

(f) The Sales and Use Tax, if approved in a referendum, terminates the final day of the maximum time period specified for the imposition.

(g) Amounts collected in excess of the required net proceeds must first be applied, if applicable, to complete the preservation procurements for which the Sales and Use Tax was imposed.

(h) If the sales and use tax is approved in a referendum, then the Department of Revenue must make available to the public, upon request, all information regarding the amount of the tax that is collected, expenditures, and any remaining funds at the time of the information request to ensure transparency and accountability.

Section 3. Administration of the Funds.

(a) The tax levied pursuant to this article must be administered and collected by the Department of Revenue in the same manner that other sales and use taxes are collected. The Department of Revenue may prescribe amounts that may be added to sales prices because of the tax.

(b) The county in which a referendum is passed shall assemble an advisory committee to assist the Department of Revenue with directing the distribution of the taxes collected to ensure a transparent and equal distribution within the county. The advisory committee shall include seven members:

- (1) one member who is a member of the county council;
- (2) one member who is a member of the legislative delegation;
- (3) one member who is knowledgeable about the geography and condition of the county's land; and
- (4) four citizen members, each representing the northern, southern, eastern, and western portions of the county.

(c) The Sales and Use Tax authorized herein, subject to a referendum, 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, Title 12 and the enforcement provisions of Chapter 54, Title 12. The gross proceeds of the sale of items subject to a maximum tax in Chapter 36, Title 12 are exempt from the tax imposed by this article. Unprepared food items eligible for purchase with United States Department of Agriculture food coupons are exempt from the tax imposed pursuant to this article. The tax imposed by this article also applies to tangible personal property subject to the use tax in Article 13, Chapter 36, Title 12.

(d) A taxpayer required to remit taxes under Article 13, Chapter 36, Title 12 must identify the county in which the personal property purchased at retail is stored, used, or consumed in this State.

(e) A utility is required to report sales in the county in which the consumption of the tangible personal property occurs.

(f) A taxpayer subject to the tax imposed by Section 12-36-920, who owns or manages rental units in more than one county, must separately report in his sales tax return the total gross proceeds from business done in each county.

(g) 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 article.

(h) 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.

(i) The Department of Revenue shall furnish data to the State Treasurer and to the county treasurers receiving revenues for the purpose of calculating distributions and estimating revenues. The information that 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 Section 12-54-240. A person violating this section is subject to the penalties provided in Section 12-54-240.

(j) Annually, and only in the month of June, funds collected by the Department of Revenue from the county green space sales tax, which are not identified as to the governmental unit due the tax, must be transferred, after reasonable effort by the Department of Revenue to determine the appropriate governmental unit, to the State Treasurer's Office. The State Treasurer shall distribute these funds to the county treasurer in the county area in which the tax is imposed, and the revenues must be only used for the purposes stated in the enacting ordinance. The State Treasurer shall calculate this supplemental distribution on a proportional basis based on the current fiscal year's county area revenue collections.

Section 4. Sales and Use Tax Referendum; Ballot Question.

(a)(1) Upon receipt of an ordinance, a county's election commission must conduct a referendum on the question of imposing the sales and use tax in the area of the county that is to be subject to the tax. A referendum for imposition or reimposition of the tax must be held at the time of the next general election in an even-numbered year. Two weeks before a referendum, a county's election commission must publish in a newspaper of general circulation the question that is to appear on the ballot, with a description of the methods by which the county's governing body intends to procure open lands and green space for preservation. If the proposed question includes the use of sales taxes to defray debt service on bonds issued to pay the costs of any preservation procurements, then the notice must include a statement indicating the principal amount of the bonds proposed to be issued for the purpose and, if the issuance of the bonds is to be approved as part of the referendum, stating that the referendum includes the authorization of the issuance of bonds in that amount. This notice is in lieu of any other notice otherwise required by law.

(2) The Board of Voter Registration and Elections of Jasper County shall conduct a referendum on the question of imposing a Sales and Use Tax in the area of Jasper County on Tuesday, November 8, 2022, between the hours of 7 a.m. and 7 p.m. under the election laws of the State of South Carolina, *mutatis mutandis*. The Board of Voter Registration and Elections of Jasper County shall publish in a newspaper of general circulation the question that is to appear on the ballot, with the list of projects and purposes as set forth herein, and the cost of projects, and shall publish such election and other notices as required by law.

(b) The referendum question to be on the ballot of the referendum to be held in Jasper County on November 8, 2022, must read substantially as follows:

OFFICIAL BALLOT, REFERENDUM
SPECIAL SALES AND USE TAX TO PROTECT OPEN LAND AND GREEN SPACES
NOVEMBER 8, 2022

‘Shall a special one-half of one cent sales and use tax be imposed in Jasper County for not more than 10 years to raise up to \$17,500,000 for preservation procurements for the purpose of procuring open lands and green space by and through the acquisition of interests in real property, located within or outside the boundaries of Jasper County, such interests to include:

- (a) the acquisition of fee simple titles;
- (b) conservation easements;
- (c) development rights;
- (d) rights of first refusal;
- (e) options;
- (f) leases with options to purchase; or
- (g) any other interests in real property?’

YES In favor of the question []

NO Opposed to the question []

If the referendum includes the issuance of bonds, then the question must be revised to include the principal amount of bonds proposed to be authorized by the referendum and the sources of payment of the bonds if the sales tax approved in the referendum is inadequate for the payment of the bonds.

(c) 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 votes cast are in favor of imposing the tax, then the tax is imposed as provided in this article and the enacting ordinance. Any subsequent referendum on this question must be held on the date prescribed in subsection (a)(1). The election commission shall conduct the referendum under the election laws of this State, *mutatis mutandis*, and shall certify the result no later than November thirtieth to the county governing body and to the Department of Revenue. Expenses of the referendum must be paid by the governmental entities that would receive the proceeds of the tax in the same proportion as those entities would receive the net proceeds of the tax.

(d) Upon receipt of the returns of a referendum, the county council shall by resolution declare the results thereof. In such event, the results of the referendum, as declared by resolution of the county’s governing body, are not open to question except by a suit or proceeding instituted within thirty days from the date such resolution is adopted.

IT IS SO ORDAINED.

Adopted this ____ day of _____, 2022.

COUNTY COUNCIL OF JASPER COUNTY

BY: _____
Barbara B. Clark, Chairman

APPROVED AS TO FORM:

David L. Tedder, Esq.,
Jasper County Attorney

ATTEST:

Wanda Simmons, Clerk to Council

First Reading,
Second Reading:
Public Hearing:
Third and Final Reading:

Green Space Ordinance Jasper Edits – 7.21.2022

PDF Document

ORDINANCE NO. O-2022 / ____

AN ORDINANCE TO LEVY AND IMPOSE A **ONE-HALF OF ONE (1) PERCENT SALES AND USE TAX**, SUBJECT TO A REFERENDUM, WITHIN JASPER COUNTY PURSUANT TO SECTION 4-10-1010 ET SEQ. OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED; TO DEFINE THE SPECIFIC PURPOSES AND DESIGNATE PROJECTS FOR WHICH THE PROCEEDS OF THE TAX MAY BE USED; TO PROVIDE THE MAXIMUM TIME FOR WHICH SUCH TAX MAY BE IMPOSED; TO PROVIDE THE ESTIMATED COST OF THE PROJECTS FUNDED FROM THE PROCEEDS OF THE TAX; TO PROVIDE FOR A COUNTY-WIDE REFERENDUM ON THE IMPOSITION OF THE SALES AND USE TAX AND THE ISSUANCE OF GENERAL OBLIGATION BONDS AND TO PRESCRIBE THE CONTENTS OF THE BALLOT QUESTIONS IN THE REFERENDUM; TO PROVIDE FOR THE ADMINISTRATION OF THE TAX, IF APPROVED; TO PROVIDE FOR THE PAYMENT OF THE TAX, IF APPROVED; AND TO PROVIDE FOR OTHER MATTERS RELATING THERETO.

WHEREAS, South Carolina is the tenth-fastest-growing State in the nation, and Jasper County is the sixth-fastest growing county in the State and has a 21.8% increase in population during the last decade;

WHEREAS, the City of Hardeeville in southern Jasper County in 2000 consisted of approximately two square miles; today, the town's footprint exceeds 60 square miles with the vast majority of the area under PUD zoning with Development Agreements, and in the past decade its population increased by 156 percent; and

WHEREAS, the population of the City of Hardeeville in southern Jasper and Beaufort counties has increased by 212 percent in the past decade, and the city has recently approved a 2,200-acre tract at the headwaters of the New River known as Karrh Tract; and

WHEREAS, Jasper and Beaufort counties and their municipalities contain many legacy planned-unit developments (PUDs) dating back to the early 2000s in which significant development densities were vested, and many of these PUDs remain substantially unbuilt, and new PUDs and/or large-tract rezonings are approved on a regular basis;

WHEREAS, this rapid growth puts environmentally unsustainable pressures on our lands and waters, in that the development and the accompanying infrastructure result in the destruction of natural wetlands, marshes, headwaters, and other waterways, thereby hampering the functioning of these systems and eliminating valuable and effective natural storm protection and flood abatement, and fish and wildlife habitat; and

WHEREAS, this growth increases the amount of impervious surfaces throughout the low-lying portions of Jasper and Beaufort counties, which in turn carries pollutants into our waterways; e.g., a study completed in 2019 found that development in the Town of Bluffton had increased levels of fecal coliform in the May River by 3,150 percent in the previous decade; and

WHEREAS, development patterns within the low-lying topography of Jasper and Beaufort counties makes our communities highly vulnerable to flooding, and over the past six years, major

flooding and storm events have caused over one billion dollars in total damages to residential and commercial properties and have imposed substantial burdens on taxpayers; and

WHEREAS, in recognition of the negative consequences associated with environmentally unsustainable levels of development, the South Carolina General Assembly passed on May 12, 2022, and South Carolina Governor Henry McMaster signed on May 16, 2022, a bill (S. 152, Section 4-10-1010, et seq/ of the Code of Laws of South Carolina 1976, as amended; herein, the “County Green Space Sales Tax Act,” or the “Act”) to empower counties to undertake land preservation efforts supportive of, respectful to, and consistent with the principle of private property rights, as opposed to limiting them to the use of traditional land use regulations, which, to attain meaningful relief, could give rise to inverse condemnation claims; and

WHEREAS, the Jasper County Council recognizes the need to preserve land that has scenic, natural, recreational, rural, and open space character which is deemed essential to the County’s quality of life and is desirous of exercising the new preservation alternative provided to it by the Green Space Sales Tax

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF JASPER COUNTY AS FOLLOWS:

Section 1. Recitals and Legislative Findings. As an incident to the enactment of this Ordinance, the County Council of Jasper County, South Carolina (“County Council”) has made the following findings:

(a) The South Carolina General Assembly has enacted the County Green Space Sales Tax Act pursuant to which the county governing body may impose a sales and use tax by ordinance, subject to a referendum, in an amount not to exceed one percent, 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) Pursuant to the terms of Section 4-10-1010(B)(2) of the County Green Space Sales Tax Act (“Act”), revenues collected under this authorization may be used to defray debt service on bonds issued for the specific purposes described herein.

(c) The County Council finds that a **one-half of one percent** sales and use tax should be levied and imposed within Jasper County, for the following purposes:

(1) For ‘preservation procurements,’ as defined herein to mean procuring open lands or green space for preservation, by and through the acquisition of interests in real property, including:

- (i) the acquisition of fee simple titles;
- (ii) conservation easements;
- (iii) development rights;
- (iv) rights of first refusal;
- (v) options;
- (vi) leases with options to purchase; and
- (vii) any other interests in real property.

(2) Preservation procurements may pertain to real property situated outside of the boundaries of the taxing jurisdiction.

(All of the above are referred to herein collectively as the “projects”)

For a period not to exceed **ten (10)** years from the date of imposition of such tax, to fund the projects at a maximum cost not to exceed **\$17,500,000** to be funded from the net proceeds of a sales and use tax imposed in Jasper County pursuant to provisions of the Act, subject to approval of the qualified electors of Jasper County in referendum to be held on November 8, 2022. The imposition of the sales and use tax and the use of sales and use tax revenue if approved in the 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 Act, the provisions of this Ordinance, and other applicable law. Subject to annual appropriations by County Council, sales and use tax revenues shall be used for the costs of the projects established in this Ordinance, as it may be amended from time to time, including, without limitation, payment of administrative costs of the projects, and such sums as may be required in connection with the issuance of bonds, the proceeds of which are applied to pay costs of the projects. All spending shall be subject to an annual independent audit to be made available to the public.

(d) County Council finds the imposition of a sales and use tax in Jasper County for the projects and purposes defined in this Ordinance for a limited time not to exceed **10 years** to collect a limited amount of money will serve a public purpose, to provide for and protect natural areas and open space in the watersheds of Jasper and Beaufort counties, to protect water quality, to preserve land for recreational activities, to preserve farm and forest land, to preserve contiguous landscapes and habitat corridors, and to protect other environmentally sensitive areas such as wetlands, marsh lands and headwater areas, all of which enhance quality of life in Jasper County, promote public health and safety, and prepare Jasper County to meet its citizens’ present and future needs.

Section 2. Approval of Sales and Use Tax Subject to Referendum.

(a) A sales and use tax (the “Sales and Use Tax”), as authorized by the Act, is hereby imposed in Jasper County, South Carolina, subject to a favorable vote of a majority of the qualified electors voting in a referendum on the imposition of the tax to be held in Jasper County, South Carolina on November 8, 2022.

(b) The Sales and Use Tax shall be imposed for a period not to exceed **10 years** from the date of imposition.

(c) The maximum cost of the projects to be funded from the proceeds of the Sales and Use Tax shall not exceed, in the aggregate, the sum of **\$17,500,000** and the maximum amount of net proceeds to be raised by the tax shall not exceed **\$17,500,000**, which includes administrative costs and debt service on bonds issued to pay for the projects. The estimated principal amount of initial authorization of bonds to be issued to pay costs of the projects and to be paid by a portion of the Sales and Use Tax is **\$17,500,000**.

(d) The Sales and Use Tax shall be expended for the costs of the following projects, including payment of any sums as may be required for the issuance of and debt service for bonds, the proceeds of which are applied to such projects, for the following purposes:

(1) For preservation procurements, to mean procuring for preservation open lands or green space located within or without, or both within and without, the boundaries of the local governmental entities, including the county, municipalities, and special purpose districts located in the county area, by and through the acquisition of interests in real property, including:

- (i) the acquisition of fee simple titles;
- (ii) conservation easements;
- (iii) development rights;
- (iv) rights of first refusal;
- (v) options;
- (vi) leases with options to purchase; and
- (vii) any other interests in real property.

(2) Preservation procurements may pertain to real property situated outside of the boundaries of the taxing jurisdiction, including Beaufort and Hampton Counties. Preservation procurements may include funding in conjunction with local, state, or federal governments or agencies, and established not-for-profit conservation groups, including those such as the Beaufort County Open Land Trust, the Trust for Public Lands, the Lowcountry Open Land Trust, or the like.

The amount of the maximum total funds to be collected which shall be expended for these projects and purposes shall be no more than \$17,500,000.

(e) If the Sales and Use Tax is approved in a referendum, then the tax shall be imposed on the first of May following the date of the referendum. If the reimposition of an existing sales and use tax imposed pursuant to this article is approved in a referendum, then the new tax is imposed immediately following the termination of the earlier imposed tax, and the reimposed tax terminates on the applicable thirtieth of April, not to exceed seven years from the date of reimposition. If the certification is not timely made to the Department of Revenue, then the imposition is postponed for twelve months.

(f) The Sales and Use Tax, if approved in a referendum, terminates the final day of the maximum time period specified for the imposition.

(g) Amounts collected in excess of the required net proceeds must first be applied, if applicable, to complete the preservation procurements for which the Sales and Use Tax was imposed.

(h) If the sales and use tax is approved in a referendum, then the Department of Revenue must make available to the public, upon request, all information regarding the amount of the tax that is collected, expenditures, and any remaining funds at the time of the information request to ensure transparency and accountability.

Section 3. Administration of the Funds.

(a) The tax levied pursuant to this article must be administered and collected by the Department of Revenue in the same manner that other sales and use taxes are collected. The Department of Revenue may prescribe amounts that may be added to sales prices because of the tax.

(b) The county in which a referendum is passed shall assemble an advisory committee to assist the Department of Revenue with directing the distribution of the taxes collected to ensure a transparent and equal distribution within the county. The advisory committee shall include seven members:

- (1) one member who is a member of the county council;
- (2) one member who is a member of the legislative delegation;
- (3) one member who is knowledgeable about the geography and condition of the county's land; and
- (4) four citizen members, each representing the northern, southern, eastern, and western portions of the county.

(c) The Sales and Use Tax authorized herein, subject to a referendum, 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, Title 12 and the enforcement provisions of Chapter 54, Title 12. The gross proceeds of the sale of items subject to a maximum tax in Chapter 36, Title 12 are exempt from the tax imposed by this article. Unprepared food items eligible for purchase with United States Department of Agriculture food coupons are exempt from the tax imposed pursuant to this article. The tax imposed by this article also applies to tangible personal property subject to the use tax in Article 13, Chapter 36, Title 12.

(d) A taxpayer required to remit taxes under Article 13, Chapter 36, Title 12 must identify the county in which the personal property purchased at retail is stored, used, or consumed in this State.

(e) A utility is required to report sales in the county in which the consumption of the tangible personal property occurs.

(f) A taxpayer subject to the tax imposed by Section 12-36-920, who owns or manages rental units in more than one county, must separately report in his sales tax return the total gross proceeds from business done in each county.

(g) 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 article.

(h) 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.

(i) The Department of Revenue shall furnish data to the State Treasurer and to the county treasurers receiving revenues for the purpose of calculating distributions and estimating revenues. The information that 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 Section 12-54-240. A person violating this section is subject to the penalties provided in Section 12-54-240.

(j) Annually, and only in the month of June, funds collected by the Department of Revenue from the county green space sales tax, which are not identified as to the governmental unit due the tax, must be transferred, after reasonable effort by the Department of Revenue to determine the appropriate governmental unit, to the State Treasurer's Office. The State Treasurer shall distribute these funds to the county treasurer in the county area in which the tax is imposed, and the revenues must be only used for the purposes stated in the enacting ordinance. The State Treasurer shall calculate this supplemental distribution on a proportional basis based on the current fiscal year's county area revenue collections.

Section 4. Sales and Use Tax Referendum; Ballot Question.

(a)(1) Upon receipt of an ordinance, a county's election commission must conduct a referendum on the question of imposing the sales and use tax in the area of the county that is to be subject to the tax. A referendum for imposition or reimposition of the tax must be held at the time of the next general election in an even-numbered year. Two weeks before a referendum, a county's election commission must publish in a newspaper of general circulation the question that is to appear on the ballot, with a description of the methods by which the county's governing body intends to procure open lands and green space for preservation. If the proposed question includes the use of sales taxes to defray debt service on bonds issued to pay the costs of any preservation procurements, then the notice must include a statement indicating the principal amount of the bonds proposed to be issued for the purpose and, if the issuance of the bonds is to be approved as part of the referendum, stating that the referendum includes the authorization of the issuance of bonds in that amount. This notice is in lieu of any other notice otherwise required by law.

(2) The Board of Voter Registration and Elections of Jasper County shall conduct a referendum on the question of imposing a Sales and Use Tax in the area of Jasper County on Tuesday, November 8, 2022, between the hours of 7 a.m. and 7 p.m. under the election laws of the State of South Carolina, *mutatis mutandis*. The Board of Voter Registration and Elections of Jasper County shall publish in a newspaper of general circulation the question that is to appear on the ballot, with the list of projects and purposes as set forth herein, and the cost of projects, and shall publish such election and other notices as required by law.

(b) The referendum question to be on the ballot of the referendum to be held in Jasper County on November 8, 2022, must read substantially as follows:

OFFICIAL BALLOT, REFERENDUM
SPECIAL SALES AND USE TAX TO PROTECT OPEN LAND AND GREEN SPACES
NOVEMBER 8, 2022

‘Shall a special one-half of one cent sales and use tax be imposed in Jasper County for not more than 10 years to raise up to \$17,500,000 for preservation procurements for the purpose of procuring open lands and green space by and through the acquisition of interests in real property, located within or outside the boundaries of Jasper County, such interests to include:

- (a) the acquisition of fee simple titles;
- (b) conservation easements;
- (c) development rights;
- (d) rights of first refusal;
- (e) options;
- (f) leases with options to purchase; or
- (g) any other interests in real property?’

YES In favor of the question []

NO Opposed to the question []

If the referendum includes the issuance of bonds, then the question must be revised to include the principal amount of bonds proposed to be authorized by the referendum and the sources of payment of the bonds if the sales tax approved in the referendum is inadequate for the payment of the bonds.

(c) 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 votes cast are in favor of imposing the tax, then the tax is imposed as provided in this article and the enacting ordinance. Any subsequent referendum on this question must be held on the date prescribed in subsection (a)(1). The election commission shall conduct the referendum under the election laws of this State, *mutatis mutandis*, and shall certify the result no later than November thirtieth to the county governing body and to the Department of Revenue. Expenses of the referendum must be paid by the governmental entities that would receive the proceeds of the tax in the same proportion as those entities would receive the net proceeds of the tax.

(d) Upon receipt of the returns of a referendum, the county council shall by resolution declare the results thereof. In such event, the results of the referendum, as declared by resolution of the county’s governing body, are not open to question except by a suit or proceeding instituted within thirty days from the date such resolution is adopted.

IT IS SO ORDAINED.

Adopted this ____ day of _____, 2022.

COUNTY COUNCIL OF JASPER COUNTY

BY:

Barbara B. Clark, Chairman

APPROVED AS TO FORM:

David L. Tedder, Esq.,
Jasper County Attorney

ATTEST:

Wanda Simmons, Clerk to Council

First Reading,
Second Reading:
Public Hearing:
Third and Final Reading:

Green Space Ordinance Comparison June 30 to July 21

PDF Document

ORDINANCE NO. O-2022 / ____

AN ORDINANCE TO LEVY AND IMPOSE A **ONE-HALF OF ONE (1) PERCENT SALES AND USE TAX**, SUBJECT TO A REFERENDUM, WITHIN JASPER COUNTY PURSUANT TO SECTION 4-10-1010 ET SEQ. OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED; TO DEFINE THE SPECIFIC PURPOSES AND DESIGNATE PROJECTS FOR WHICH THE PROCEEDS OF THE TAX MAY BE USED; TO PROVIDE THE MAXIMUM TIME FOR WHICH SUCH TAX MAY BE IMPOSED; TO PROVIDE THE ESTIMATED COST OF THE PROJECTS FUNDED FROM THE PROCEEDS OF THE TAX; TO PROVIDE FOR A COUNTY-WIDE REFERENDUM ON THE IMPOSITION OF THE SALES AND USE TAX AND THE ISSUANCE OF GENERAL OBLIGATION BONDS AND TO PRESCRIBE THE CONTENTS OF THE BALLOT QUESTIONS IN THE REFERENDUM; TO PROVIDE FOR THE ADMINISTRATION OF THE TAX, IF APPROVED; TO PROVIDE FOR THE PAYMENT OF THE TAX, IF APPROVED; AND TO PROVIDE FOR OTHER MATTERS RELATING THERETO.

WHEREAS, South Carolina is the tenth-fastest-growing State in the nation, and Jasper County is the sixth-fastest growing county in the State and has a 21.8% increase in population during the last decade;

WHEREAS, the City of Hardeeville in southern Jasper County in 2000 consisted of approximately two square miles; today, the town's footprint exceeds 60 square miles with the vast majority of the area under PUD zoning with Development Agreements, and in the past decade its population increased by 156 percent; and

WHEREAS, the population of the City of Hardeeville in southern Jasper and Beaufort counties has increased by 212 percent in the past decade, and the city has recently approved a 2,200-acre tract at the headwaters of the New River known as Karrh Tract; and

WHEREAS, Jasper and Beaufort counties and their municipalities contain many legacy planned-unit developments (PUDs) dating back to the early 2000s in which significant development densities were vested, and many of these PUDs remain substantially unbuilt, and new PUDs and/or large-tract rezonings are approved on a regular basis;

WHEREAS, this rapid growth puts environmentally unsustainable pressures on our lands and waters, in that the development and the accompanying infrastructure result in the destruction of natural wetlands, marshes, headwaters, and other waterways, thereby hampering the functioning of these systems and eliminating valuable and effective natural storm protection and flood abatement, and fish and wildlife habitat; and

WHEREAS, this growth increases the amount of impervious surfaces throughout the low-lying portions of Jasper and Beaufort counties, which in turn carries pollutants into our waterways; e.g., a study completed in 2019 found that development in the Town of Bluffton had increased levels of fecal coliform in the May River by 3,150 percent in the previous decade; and

WHEREAS, development patterns within the low-lying topography of Jasper and Beaufort counties makes our communities highly vulnerable to flooding, and over the past six years, major

flooding and storm events have caused over one billion dollars in total damages to residential and commercial properties and have imposed substantial burdens on taxpayers; and

WHEREAS, in recognition of the negative consequences associated with environmentally unsustainable levels of development, the South Carolina General Assembly passed on May 12, 2022, and South Carolina Governor Henry McMaster signed on May 16, 2022, a bill (S. 152, Section 4-10-1010, et seq/ of the Code of Laws of South Carolina 1976, as amended; herein, the “County Green Space Sales Tax Act,” or the “Act”) to empower counties to undertake land preservation efforts supportive of, respectful to, and consistent with the principle of private property rights, as opposed to limiting them to the use of traditional land use regulations, which, to attain meaningful relief, could give rise to inverse condemnation claims; and

WHEREAS, the Jasper County Council recognizes the need to preserve land that has scenic, natural, recreational, rural, and open space character which is deemed essential to the County’s quality of life and is desirous of exercising the new preservation alternative provided to it by the Green Space Sales Tax

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF JASPER COUNTY AS FOLLOWS:

Section 1. Recitals and Legislative Findings. As an incident to the enactment of this Ordinance, the County Council of Jasper County, South Carolina (“County Council”) has made the following findings:

(a) The South Carolina General Assembly has enacted the County Green Space Sales Tax Act pursuant to which the county governing body may impose a sales and use tax by ordinance, subject to a referendum, in an amount not to exceed one percent, 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) Pursuant to the terms of Section 4-10-1010(B)(2) of the County Green Space Sales Tax Act (“Act”), revenues collected under this authorization may be used to defray debt service on bonds issued for the specific purposes described herein.

(c) The County Council finds that a **one-half of one percent** sales and use tax should be levied and imposed within Jasper County, for the following ~~projects and~~ purposes:

(1) For ‘preservation procurements,’ as defined herein ~~this ordinance~~ to mean procuring open lands or green space for preservation, by and through the acquisition of interests in real property, including:

- (i) the acquisition of fee simple titles;
- (ii) conservation easements;
- (iii) development rights;
- (iv) rights of first refusal;
- (v) options;
- (vi) leases with options to purchase; and

(vii) any other interests in real property.

(2) Preservation procurements may pertain to real property situated outside of the boundaries of the taxing jurisdiction.

(All of the above are referred to herein collectively as the “projects”)

For a period not to exceed ten (10) years from the date of imposition of such tax, to fund the projects at a maximum cost not to exceed \$17,500,000 to be funded from the net proceeds of a sales and use tax imposed in Jasper County pursuant to provisions of the Act, subject to approval of the qualified electors of Jasper County in referendum to be held on November 8, 2022. The imposition of the sales and use tax and the use of sales and use tax revenue if approved in the 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 Act, the provisions of this Ordinance, and other applicable law. Subject to annual appropriations by County Council, sales and use tax revenues shall be used for the costs of the projects established in this Ordinance, as it may be amended from time to time, including, without limitation, payment of administrative costs of the projects, and such sums as may be required in connection with the issuance of bonds, the proceeds of which are applied to pay costs of the projects. All spending shall be subject to an annual independent audit to be made available to the public.

(d) County Council finds the imposition of a sales and use tax in Jasper County for the projects and purposes defined in this Ordinance for a limited time not to exceed 10 years to collect a limited amount of money will serve a public purpose, to provide for and protect natural areas and open space in the watersheds of Jasper and Beaufort counties, to protect water quality, to preserve land for recreational activities, to preserve farm and forest land, to preserve contiguous landscapes and habitat corridors, and to protect other environmentally sensitive areas such as wetlands, marsh lands and headwater areas, all of which enhance quality of life in Jasper County, promote public health and safety, and prepare Jasper County to meet its citizens’ present and future needs.

Section 2. Approval of Sales and Use Tax Subject to Referendum.

(a) A sales and use tax (the “Sales and Use Tax”), as authorized by the Act, is hereby imposed in Jasper County, South Carolina, subject to a favorable vote of a majority of the qualified electors voting in a referendum on the imposition of the tax to be held in Jasper County, South Carolina on November 8, 2022.

(b) The Sales and Use Tax shall be imposed for a period not to exceed 10 years from the date of imposition.

(c) The maximum cost of the projects to be funded from the proceeds of the Sales and Use Tax shall not exceed, in the aggregate, the sum of \$17,500,000 and the maximum amount of net proceeds to be raised by the tax shall not exceed \$17,500,000, which includes administrative costs and debt service on bonds issued to pay for the projects. The estimated principal amount of initial authorization of bonds to be issued to pay costs of the projects and to be paid by a portion of the Sales and Use Tax is \$17,500,000.

(d) The Sales and Use Tax shall be expended for the costs of the following projects, including payment of any sums as may be required for the issuance of and debt service for bonds, the proceeds of which are applied to such projects, for the following purposes:

(1) For preservation procurements, to mean procuring for preservation open lands or green space located within or without, or both within and without, the boundaries of the local governmental entities, including the county, municipalities, and special purpose districts located in the county area, by and through the acquisition of interests in real property, including:

- (i) the acquisition of fee simple titles;
- (ii) conservation easements;
- (iii) development rights;
- (iv) rights of first refusal;
- (v) options;
- (vi) leases with options to purchase; and
- (vii) any other interests in real property.

(2) Preservation procurements may pertain to real property situated outside of the boundaries of the taxing jurisdiction—, including Beaufort and Hampton Counties. Preservation procurements may include funding in conjunction with local, state, or federal governments or agencies, and established not-for-profit conservation groups, including those such as the Beaufort County Open Land Trust, the Trust for Public Lands, the Lowcountry Open Land Trust, or the like.

The amount of the maximum total funds to be collected which shall be expended for these projects and purposes shall be no more than **\$17,500,000**.

(e) If the Sales and Use Tax is approved in a referendum, then the tax shall be imposed on the first of May following the date of the referendum. If the reimposition of an existing sales and use tax imposed pursuant to this article is approved in a referendum, then the new tax is imposed immediately following the termination of the earlier imposed tax, and the reimposed tax terminates on the applicable thirtieth of April, not to exceed seven years from the date of reimposition. If the certification is not timely made to the Department of Revenue, then the imposition is postponed for twelve months.

(f) The Sales and Use Tax, if approved in a referendum, terminates the final day of the maximum time period specified for the imposition.

(g) Amounts collected in excess of the required net proceeds must first be applied, if applicable, to complete the preservation procurements for which the Sales and Use Tax was imposed.

(h) If the sales and use tax is approved in a referendum, then the Department of Revenue must make available to the public, upon request, all information regarding the amount of the tax that is collected, expenditures, and any remaining funds at the time of the information request to ensure transparency and accountability.

Section 3. Administration of the Funds.

(a) The tax levied pursuant to this article must be administered and collected by the Department of Revenue in the same manner that other sales and use taxes are collected. The Department of Revenue may prescribe amounts that may be added to sales prices because of the tax.

(b) The county in which a referendum is passed shall assemble an advisory committee to assist the Department of Revenue with directing the distribution of the taxes collected to ensure a transparent and equal distribution within the county. The advisory committee shall include seven members:

- (1) one member who is a member of the county council;
- (2) one member who is a member of the legislative delegation;
- (3) one member who is knowledgeable about the geography and condition of the county's land; and
- (4) four citizen members, each representing the northern, southern, eastern, and western portions of the county.

(c) The Sales and Use Tax authorized herein, subject to a referendum, 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, Title 12 and the enforcement provisions of Chapter 54, Title 12. The gross proceeds of the sale of items subject to a maximum tax in Chapter 36, Title 12 are exempt from the tax imposed by this article. Unprepared food items eligible for purchase with United States Department of Agriculture food coupons are exempt from the tax imposed pursuant to this article. The tax imposed by this article also applies to tangible personal property subject to the use tax in Article 13, Chapter 36, Title 12.

(d) A taxpayer required to remit taxes under Article 13, Chapter 36, Title 12 must identify the county in which the personal property purchased at retail is stored, used, or consumed in this State.

(e) A utility is required to report sales in the county in which the consumption of the tangible personal property occurs.

(f) A taxpayer subject to the tax imposed by Section 12-36-920, who owns or manages rental units in more than one county, must separately report in his sales tax return the total gross proceeds from business done in each county.

(g) 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 article.

(h) 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.

(i) The Department of Revenue shall furnish data to the State Treasurer and to the county treasurers receiving revenues for the purpose of calculating distributions and estimating revenues. The information that 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 Section 12-54-240. A person violating this section is subject to the penalties provided in Section 12-54-240.

(j) Annually, and only in the month of June, funds collected by the Department of Revenue from the county green space sales tax, which are not identified as to the governmental unit due the tax, must be transferred, after reasonable effort by the Department of Revenue to determine the appropriate governmental unit, to the State Treasurer's Office. The State Treasurer shall distribute these funds to the county treasurer in the county area in which the tax is imposed, and the revenues must be only used for the purposes stated in the enacting ordinance. The State Treasurer shall calculate this supplemental distribution on a proportional basis based on the current fiscal year's county area revenue collections.

Section 4. Sales and Use Tax Referendum; Ballot Question.

(a)(1) Upon receipt of an ordinance, a county's election commission must conduct a referendum on the question of imposing the sales and use tax in the area of the county that is to be subject to the tax. A referendum for imposition or reimposition of the tax must be held at the time of the next general election in an even-numbered year. Two weeks before a referendum, a county's election commission must publish in a newspaper of general circulation ~~the~~ question that is to appear on the ballot, with a description of the methods by which the county's governing body intends to procure open lands and green space for preservation. If the proposed question includes the use of sales taxes to defray debt service on bonds issued to pay the costs of any preservation procurements, then the notice must include a statement indicating the principal amount of the bonds proposed to be issued for the purpose and, if the issuance of the bonds is to be approved as part of the referendum, stating that the referendum includes the authorization of the issuance of bonds in that amount. This notice is in lieu of any other notice otherwise required by law.

(2) The Board of Voter Registration and Elections of Jasper County shall conduct a referendum on the question of imposing a Sales and Use Tax in the area of Jasper County on Tuesday, November 8, 2022, between the hours of 7 a.m. and 7 p.m. under the election laws of the State of South Carolina, *mutatis mutandis*. The Board of Voter Registration and Elections of Jasper County shall publish in a newspaper of general circulation the question that is to appear on the ballot, with the list of projects and purposes as set forth herein, and the cost of projects, and shall publish such election and other notices as required by law.

(b) The referendum question to be on the ballot of the referendum to be held in Jasper County on November 8, 2022, must read substantially as follows:

OFFICIAL BALLOT, REFERENDUM
SPECIAL SALES AND USE TAX TO PROTECT OPEN LAND AND GREEN SPACES
NOVEMBER 8, 2022

'Shall a special one-half of one cent sales and use tax be imposed in Jasper County for not more than 10 years to raise up to \$17,500,000 for preservation procurements for the purpose of procuring open lands and green space by and through the acquisition of interests in real property, located within or outside the boundaries of Jasper County, such interests to include:

- (a) the acquisition of fee simple titles;
- (b) conservation easements;
- (c) development rights;
- (d) rights of first refusal;
- (e) options;
- (f) leases with options to purchase; or
- (g) any other interests in real property?'

YES In favor of the question []

NO Opposed to the question []

If the referendum includes the issuance of bonds, then the question must be revised to include the principal amount of bonds proposed to be authorized by the referendum and the sources of payment of the bonds if the sales tax approved in the referendum is inadequate for the payment of the bonds.

(c) 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 votes cast are in favor of imposing the tax, then the tax is imposed as provided in this article and the enacting ordinance. Any subsequent referendum on this question must be held on the date prescribed in subsection (a)(1). The election commission shall conduct the referendum under the election laws of this State, *mutatis mutandis*, and shall certify the result no later than November thirtieth to the county governing body and to the Department of Revenue. Expenses of the referendum must be paid by the governmental entities that would receive the proceeds of the tax in the same proportion as those entities would receive the net proceeds of the tax.

(d) Upon receipt of the returns of a referendum, ~~a county's governing body must, the county council shall~~ by resolution declare the results thereof. In such event, the results of the referendum, as declared by resolution of the county's governing body, are not open to question except by a suit or proceeding instituted within thirty days from the date such resolution is adopted.

IT IS SO ORDAINED.

Adopted this ____ day of _____, 2022.

COUNTY COUNCIL OF JASPER COUNTY

BY:

Barbara B. Clark, Chairman

APPROVED AS TO FORM:

David L. Tedder, Esq.,
Jasper County Attorney

ATTEST:

Wanda Simmons, Clerk to Council

First Reading,
Second Reading:
Public Hearing:
Third and Final Reading: