



STATE OF SOUTH CAROLINA)

COUNTY OF FAIRFIELD)

ORDINANCE # 501

AN ORDINANCE AUTHORIZING A REFERENDUM ON THE QUESTION OF THE ADOPTION OF A LOCAL OPTION SALES TAX, PROVIDING THAT, IF THE LOCAL OPTION SALES TAX IS APPROVED, 100% OF THE REVENUES GENERATED THEREFROM SHALL BE USED FOR PROPERTY TAX CREDITS.

WHEREAS, Fairfield County Council is elected by the people to provide those services which are necessary and required to provide for the general well-being of its citizens and in the best public interest and must provide for revenues necessary to fund the services; and

WHEREAS, Council, as well as a significant segment of the public, are of the opinion that a disproportionate share of the local revenues which are used to pay for the costs of government services are derived from property taxes, creating an inequitable tax burden on property owners; and

WHEREAS, many of the recipients of the services are not property owners and do not share in the local tax burden and, in addition, no contribution to the cost of funding local services is now made by visitors who utilize the services; and

WHEREAS, heretofore, property tax levies have been the only option available to local officials for funding new services and higher costs of existing services; and

WHEREAS, a new option has been created whereby the voters in a county may approve, by public referendum, a local option one percent sales tax, which may be used to replace a substantial part of the property tax revenues; and

WHEREAS, County Council is dedicated to reduction of property taxes and is committed, not only to minimizing the cost of public services, but also to seeking alternative revenue sources which can be used to replace property taxes, and it is of the opinion and belief that all county property owners, and homeowners in particular, can benefit from implementation of a local option sales tax;

NOW THEREFORE BE IT ORDAINED by the governing body of Fairfield County, the Fairfield County Council, duly assembled, that:

SECTION 1. As provided in Section 4-10-30 of the South Carolina Code of Laws, there is hereby authorized to be held on November 8, 2005, a public referendum on the question of implementation of a local option sales tax in Fairfield County.

SECTION 2. The ballot for such referendum must read substantially as follows:

“Must a one percent sales and use tax be levied in Fairfield County for the purpose of allowing a credit against a tax-payer’s county and municipal ad valorem tax liability and for the purpose of funding county and municipal operations in the Fairfield County area?”

YES []

NO []

SECTION 3. Two weeks before the aforesaid referendum, Fairfield County Council and the municipal councils of Fairfield County shall publish in a newspaper of general circulation within Fairfield County, the anticipated credit against the property tax credit fund. Such notice must show the anticipated credit on the following classes of property:

- (1) A primary residence;
- (2) Personal property including, but not limited to, an automobile;
- (3) A commercial facility;
- (4) An industrial facility.

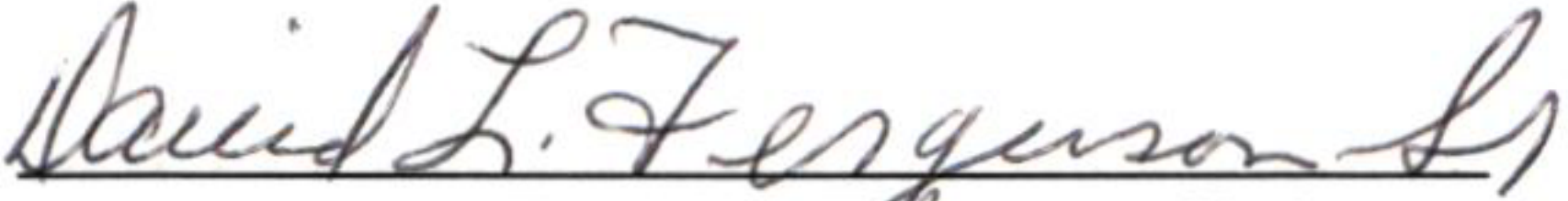
SECTION 4. The Fairfield County Administrator is directed to proceed with preclearance requirements through the United States Justice Department for the above-noted referendum question.

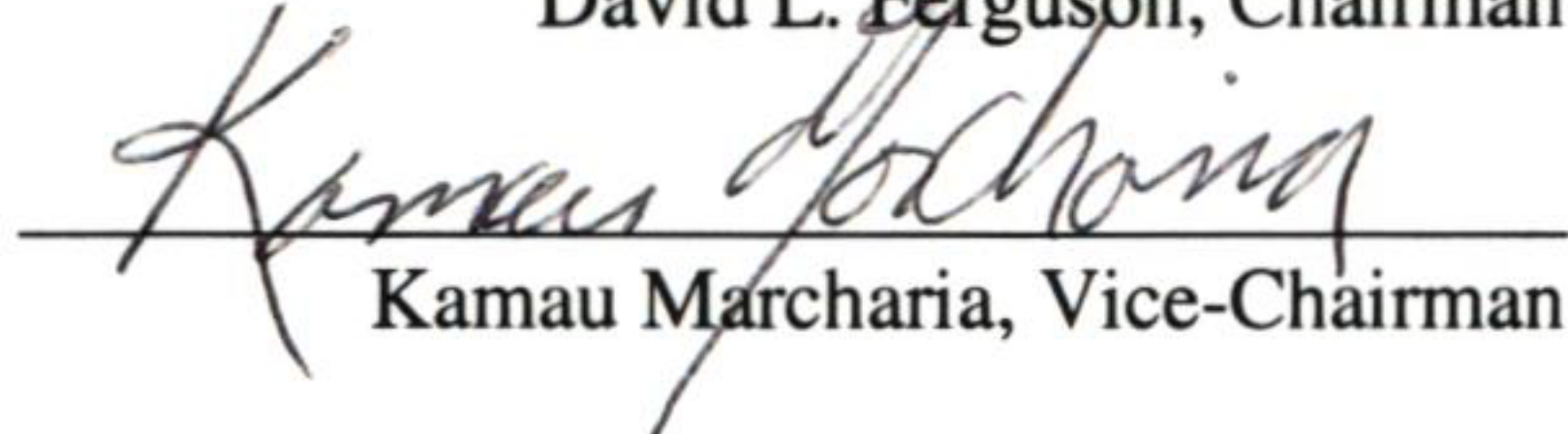
SECTION 5. If the local option sales tax is approved by the voters, all of the revenues generated therefrom will be utilized to replace property tax revenues by application of a 100% property tax credit against county ad valorem property taxes so that they are reduced by the greatest amount possible.

SECTION 6. Should any section of this Ordinance be, for any reason, held void or invalid, it shall not affect the validity of any other section hereof which is not itself void or invalid.

SECTION 7. This Ordinance shall be effective after third and final reading, and publication thereof, and shall be applicable to the 2006 tax year.

THE FAIRFIELD COUNTY COUNCIL:


David L. Ferguson, Chairman


Kamau Marcharia, Vice-Chairman

James E Branham

James E. Branham

R. David Brown

(R. David Brown

Mary Lynn Kinley

Mary Lynn Kinley

Carnell Murphy

Carnell Murphy

Mikel R. Trapp

Mikel R. Trapp

ATTEST:

Shryll M. Brown

Shryll M. Brown, Clerk to Council

First Reading: June 13, 2005
Second Reading: June 27, 2005
Third Reading: July 25, 2005
Public Hearing: July 25, 2005