



A SPECIAL CALLED MEETING WILL BE CONDUCTED WITH COUNTY COUNCIL.

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JASPER COUNTY COUNCIL

SPECIAL CALLED MEETING

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

Wednesday, April 3, 2024

Agenda

9:00AM

Call to Order by Chairman Sauls

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

- **Pledge to the Flag and Invocation**
- **Approval of Agenda**
- **Welcome and Introduction of guests by Administrator Fulghum**
- **Review of 2016 Transportation Sales Tax**
- **Discussion of the 2024 Transportation Sales Tax Effort**
 - **Roads**
 - **Greenbelt**
 - **Pegeen Hanrahan, Southeast Conservation Finance Director – The Trust for Public Land (Slides from Pegeen; Financial Feasibility Report; Timeline)**
 - **Bonding Questions**
 - **Sam Howell, Howell, Linkous & Nettles LLC**
 - **Action Items for Preliminary Policy Direction**
 - **Term of Sales Tax**
 - **Road Improvement Projects List**
 - **Scope and Allocation of Greenbelt Element**
 - **Bonding Question**
 - **Approval of Timeline**

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

Adjournment:

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



EDWARD B. GRIMBALL, Chairman
C. CURTIS HUTTO
G. MICHAEL MIKOTA, Ph.D.

SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE

FRANK A. RAINWATER
Executive Director

February 13, 2024

Mr. Andrew Fulghum
County Administrator
Jasper County
Post Office Box 1149
Ridgeland, South Carolina 29936

Dear Mr. Fulghum:

This letter is in response to your request for an estimate of the amount of revenue that would be generated between FY 2024-25 and FY 2039-40 from a 1 percent local transportation sales tax for Jasper County pursuant to S.C. Code of Laws §4-37-30.

A transportation sales tax was previously imposed in Jasper County from May 1, 2017, through December 31, 2022, and the existing local option sales and use tax has been in effect in the county since July 1, 1991. Since unprepared food items are not exempt for either tax, the tax bases for the two taxes are similar. Our estimate is based on the current revenue generated from the existing local option sales and use tax adjusted by the average difference between the two sales taxes for years in which both taxes were collected, which was 2 percent. Projected growth is based on the November 2023 statewide sales tax estimates for FY 2023-24 and FY 2024-25 as adopted by the Board of Economic Advisors, with a return to historical growth throughout the state in later years. Please note that if there is any significant change in the economy, these estimates would be affected.

Based upon the latest statewide sales tax estimates and long-term personal income growth for the state, we anticipate the revenue from a new 1 percent local option transportation tax beginning in FY 2024-25 to total as follows:

Mr. Andrew Fulghum
February 13, 2024
Page 2

Fiscal Year	Estimated Transportation Sales Tax Collections
2024-25 ^{1/}	\$829,000
2025-26	\$10,448,000
2026-27	\$10,966,000
2027-28	\$11,511,000
2028-29	\$12,083,000
2029-30	\$12,683,000
2030-31	\$13,313,000
2031-32	\$13,974,000
2032-33	\$14,668,000
2033-34	\$15,396,000
2034-35	\$16,161,000
2035-36	\$16,963,000
2036-37	\$17,806,000
2037-38	\$18,690,000
2038-39	\$19,617,000
2039-40	\$20,592,000

Note: 1/ Collections reflect 1 month of disbursements for the first year of collections based upon the lag between collection and payment to the county. If approved by referendum in November 2024, then the tax will be imposed May 1, 2025, and disbursements will begin June 2025.

If we may be of further assistance, please advise.

Sincerely,



Frank A. Rainwater
Executive Director

FAR/mad

Enclosure: 1

**Jasper County Transportation Sales Tax Estimate
FY 2024-25 through FY 2039-40**

Fiscal Year	Transportation Sales Tax Collections (Previous Tax) 1/	Transportation Sales Tax Collections (Hypothetical) 2/	Transportation Sales Tax Collections (Proposed Tax)	Annual Percent Change 3/
2020-2021	\$6,172,000			
2021-2022	\$7,830,000			
2022-2023	\$5,405,000	\$9,269,000		18.38%
2023-2024 Est.		\$9,790,000		5.61%
2024-2025 Est.		\$9,953,000	\$829,000	1.67%
2025-2026 Est.			\$10,448,000	4.97%
2026-2027 Est.			\$10,966,000	4.97%
2027-2028 Est.			\$11,511,000	4.97%
2028-2029 Est.			\$12,083,000	4.97%
2029-2030 Est.			\$12,683,000	4.97%
2030-2031 Est.			\$13,313,000	4.97%
2031-2032 Est.			\$13,974,000	4.97%
2032-2033 Est.			\$14,668,000	4.97%
2033-2034 Est.			\$15,396,000	4.97%
2034-2035 Est.			\$16,161,000	4.97%
2035-2036 Est.			\$16,963,000	4.97%
2036-2037 Est.			\$17,806,000	4.97%
2037-2038 Est.			\$18,690,000	4.97%
2038-2039 Est.			\$19,617,000	4.97%
2039-2040 Est.			\$20,592,000	4.97%

4/

All figures are rounded.

1/ The most recent Transportation Sales Tax began on May 1, 2017, and the last day for imposition of the tax was December 31, 2022.

2/ Hypothetical collections illustrate estimates for the Transportation Sales Tax if the most recent Transportation Sales Tax had not ended. Hypothetical collections were calculated using the current Local Option Sales Tax (LOST) collections as adjusted by the average difference between the two sales taxes from years in which both taxes were collected, 2%. The hypothetical collection estimates are utilized in conjunction with BEA statewide sales tax estimates to calculate estimated revenues for the proposed Transportation Sales Tax.

3/ The growth rate for Transportation Sales Tax revenue in FY 24 is based on the current LOST revenue collections and November 2023 statewide sales tax estimates for FY 2023-24. Growth rates for FY 2024-25 through FY 2039-40 are based on the statewide sales tax estimates for FY 2024-25 as adopted by the Board of Economic Advisors, and historical long-term personal income growth.

4/ Reflects 1 month of disbursements for the first year of collections based upon the lag between collection and payment to the county. The tax will begin May 1, 2025, and disbursements will begin June 1, 2025.



Jasper County Impact Fee Review

October 25, 2021
Revised September 8, 2022
Revised January 30, 2023
Revised February 2, 2023
Revised July 21, 2023

J. Bragg Consulting has performed a review of potential projects initially identified for the County's Impact Fee Program as governed by the *South Carolina Development Impact Fee Act*. This list includes previously identified projects as well as potential new projects throughout the county.

The total general costs used as a base for cost calculations are as follows and costs may fluctuate due to project location and specific details:

- 3-lane widening rural = \$8M per mile
- 3-lane widening urban = \$10M per mile
- 5-lane widening rural = \$12M per mile
- 5-lane widening urban = \$15M per mile
- 2-lane/3-lane road diet with access management and streetscape improvements = \$15M
- Multi-lane streetscape with access management improvements = \$30M
- Mast Arms with intersection modifications = \$1M

These costs are for the current 2021 calendar year, and 3% inflation per year should be calculated to determine the total cost when a project may be developed and constructed. Other considerations on cost include bicycle and pedestrian facilities, potential right of way impacts, new structures (i.e. bridges), utilities, etc.

The attached revised CIP list identifies projects, describes the type of project and provides an estimated cost. This is a compiled list of all projects within the County and are separated into two regions as shown on the attached map.

The following is a brief discussion of the review and any applicable assumptions:

South of Great Swamp

- S-442 (Argent Boulevard) (from US 278 to SC 170): 4-lane divided or 5-lane widening with multi-use paths on both sides for approximately 3.8 miles and would be coordinated with the SC 170 Widening and Access Management project = \$57 M
- SC 170 (from US 278 to SC 462): 6-lane road widening and access management – The Lowcountry Council of Governments initiated a SC 170 Corridor Access Management Study and this project is derived from this study. The existing road is a 4-lane divided highway and the project includes widening to 6 lanes with access management standards for approximately 4.5 miles = \$70 M

A small portion is within North of Great Swamp, but entire project is applied to South of Great Swamp.

- S-141 (John Smith Road): Connector from US 17 in Hardeeville to US 278 - 3-lane road widening with multi-use paths for approximately 2.1 miles = \$17 M

Assume bridge is improved/replaced with I-95 widening project from MM 0 to MM 8; if not, coordinate with SCDOT as replacement would increase costs approximately \$5 M for a project total of \$22 M

- US 278 Corridor Phase 1 (Beaufort County Line to Argent Blvd): 6-lane road widening for approximate 1 mile = \$15 M

US 278 Corridor Phase 2 (Argent Blvd to I-95): 6-lane road widening for approximately 4.75 miles with two bridges (approx. 360 LF and 90 LF) = \$50 M

Total of both phases = \$65 M

- SC 46/SC 170/SC 315 Intersection Improvements and Widening: assume 1 mile widening with intersection improvements at SC 46 and SC 170 to potentially combine into 1 intersection = \$30 M
- US 17/US 321 Intersection Improvement = skewed intersection in Hardeeville and may contain complicated right of way acquisition, assumes existing bridge over railroad can remain = \$4 M
- US 17 Widening (SC 315 to SC 170): 4-lane divided widening for approximately 2 miles = \$24 M
- US 17/SC 170 Intersection Improvement: realignment with Riverport Development Entrance and may have complicated right of way acquisition or potentially modify Riverport Development – assume \$6 M
- US 17 Widening (US 278 to Jon Smith Road) = 4-lane divided or 5-lane widening for approximately 1.5 miles = \$18 M
- New River Parkway (US 278 to Argent Blvd) with access to Technical College of the Lowcountry: 3-lane widening with access management for approximately 0.6 miles and new 2-lane road from New River Parkway/Copper Plate Rd intersection to University Parkway for approximately 0.4 miles = \$6 M + \$5 M = \$11 M
- Short Cut Road (SC 170 to Argent Blvd): 3-lane road widening for approximately 0.5 miles to be coordinated with SC 170 Widening and Access Management project = \$5 M
- SC 315 Widening from SC 170/SC 46 intersection to US 17: 4 – lane/5-lane widening for approximately 6 miles = \$72 M
- US 17 Port Interchange: new interchange for future port - \$60 M

North of Great Swamp

- SC 336 Intersection Improvements (Grahamville Rd to SC 336): potential realignment of SC 336 for approximately 0.3 miles and potential for complicated R/W acquisition: \$5 M
- I-95 Exit 18 Interchange with US 17, Bees Creek Road, and Glover Road Improvements: Upgraded interchange included with SCDOT I-95 project from MM 8 to MM 21. Project would include road improvements to US 17, Bees Creek Road, and Glover Road.



- I-95 Exit 22 Connector (US 278 to Bees Creek Road): new road with potential new bridge over I-95, dependent upon alignment and SCDOT's improvements for Exit 22 for approximate 3 miles: \$36M
- Glover Road (Bees Creek Road (S-13) to SC 462): Dirt road and paved road improvement – assume 2 lanes with R/W purchase for future widening
- US 278/SC 652 (Calf Pen Bay Road) Intersection Improvement: A traditional intersection improvement on US 278 has been installed with left turn lane and right turn onto SC 652, but improvements were not incorporated on SC 652. Turn lanes with improved intersection realignment should be considered or a roundabout should be installed as this could be a key intersection for traffic calming for entrance to Ridgeland: \$2 M
- SC 462 (SC 170 to Snake Road): 4-lane divided or 5-lane widening for approximately 3 miles and safety improvements for approximately 5 miles = \$36 M for widening + \$20 M = \$56 M

A small portion is within South of Great Swamp, but entire project is incorporated into North of Great Swamp area.

- US 17/Mackay Point Road Intersection: Realignment of S-27-37 to eliminate skewed intersection with Mackay Point Road and may involve improved access management on US 17, dependent on coordination with SCDOT, assume 0.6 miles realignment and intersection improvement: \$5 M
- Snake Road (S-54) Widening (SC 46 to SC 170): 4-lane/5-lane road widening with improved intersection at SC 462 for approximately 3 miles = \$36 M
- US 321/SC 336 Intersection Improvement: skewed intersection in Tillman - \$2.5 M

Applies to Entire County

- 8 Traffic Signals: \$8 M



JASPER COUNTY REGIONS

NORTH OF GREAT SWAMP

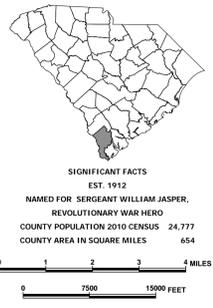
DIVISION LINE

SOUTH OF GREAT SWAMP

STATE MAINTAINED ROAD INDEX	
ROUTE	CLASSIFICATION
17	US HIGHWAYS
278	ALABAMA CLASSIFICATION
378	CON
401	CON
402	CON
403	CON
404	CON
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406	CON
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General Highway System JASPER COUNTY South Carolina

PREPARED BY THE
SOUTH CAROLINA DEPARTMENT OF TRANSPORTATION
IN COOPERATION WITH THE
U.S. DEPARTMENT OF TRANSPORTATION
FEDERAL HIGHWAY ADMINISTRATION



ROAD SYSTEM

INTERSTATE	—————
U.S. ROUTE	—————
STATE ROUTE	—————
SECONDARY ROUTE	—————
LOCAL ROAD	—————
RAILROAD	—————

BOUNDARIES

STATE LINE	—————
COUNTY LINE	—————
WATERWAY	—————
WETLAND	—————
WATERWAY	—————
WETLAND	—————
WATERWAY	—————
WETLAND	—————

MAP FEATURES

CHURCH	—————
SCHOOL	—————
POINT OF INTEREST	—————
WATERWAY	—————
WETLAND	—————
WATERWAY	—————
WETLAND	—————
WATERWAY	—————
WETLAND	—————

CITIES AND TOWNS

CITY	—————
TOWN	—————
VILLAGE	—————
UNINCORPORATED AREA	—————

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Project	Type	Total Cost	Offset from other funding	County Contribution
South of Great Swamp				0
S-442 (Argent Blvd)	Road Widening, Access Mgmt	\$ 57,000,000	3,100,000.00	\$ 45,815,000
SC 170 (US 278 to SC 462)	Road Widening, Access Mgmt	\$ 70,000,000		\$ 59,500,000
John Smith Road (S-141)	Road Widening, Access Mgmt	\$ 17,000,000		\$ 14,450,000
US 278 Corridor (Beaufort County Line to I-95)	Road Widening	\$ 65,000,000	4,000,000.00	\$ 51,850,000
SC 46/SC 170/ SC 315 Intersection	Intersection Improvement	\$ 30,000,000		\$ 25,500,000
US 17/US 321 Intersection	Intersection Improvement	\$ 4,000,000		\$ 3,400,000
US 17 Widening (SC 315 to SC 170)	Road Widening	\$ 24,000,000		\$ 20,400,000
US 17/SC 170 Intersection	Intersection Improvement	\$ 6,000,000		\$ 5,100,000
US 17 Widening (US 278 to John Smith Road)	Road Widening	\$ 18,000,000		\$ 15,300,000
New River Parkway (US 278 to Argent Blvd)	Road Widening	\$ 11,000,000		\$ 9,350,000
Short Cut Road (SC 170 to Argent Blvd)	Road Widening	\$ 5,000,000		\$ 4,250,000
SC 315 Widening from SC 170/SC 46 intersection to US 17	Road Widening	\$ 72,000,000		\$ 61,200,000
US 17 Port Interchange	New Interchange	\$ 60,000,000		\$ 51,000,000
North of Great Swamp				
SC 336 Improvements Intersection (Grahamville Rd to SC 336)	Intersection Improvement	\$ 5,000,000		\$ 4,250,000
Exit 18, US 17, Bees Creek Road, Glover Road	Road Improvements	\$ 12,000,000		\$ 10,200,000
I-95 Exit 22 Connector (US 278 to Bees Creek Road)	New Road	\$ 36,000,000		\$ 30,600,000
Glover Road (Bees Creek Road (S-13) to SC 462)	Road Improvement	\$ 26,000,000		\$ 22,100,000
US 278/ SC 652 (Calf Pen Bay Rd) Intersection	Intersection Improvement	\$ 2,000,000		\$ 1,700,000
SC 462 (SC 170 to Snake Road and Snake Road to SC 336)	Road Widening, Safety Improvements	\$ 56,000,000		\$ 47,600,000
US 17 / Mackay Point Road (S-33) Intersection	Intersection Improvement	\$ 5,000,000		\$ 4,250,000
Snake Road (S-54) Widening (SC 462 to SC 170)	Road Widening	\$ 36,000,000		\$ 30,600,000
US 321/ SC 336 Intersection	Intersection Improvement	\$ 2,500,000		\$ 2,125,000
8 Traffic Signals for either North or South of Great Swamp	Traffic Signal	\$ 8,000,000	\$ -	\$ 6,800,000
Totals:				

Total Costs for Road Proj \$527,340,000
2030 Vehicle Miles Trave 1,585,901
Cost per Vehicle Miles Tr \$332.52



Jasper County, South Carolina

Conservation Funding Feasibility Report Update

April 3, 2024

Pegeen Hanrahan, P.E., Southeast Conservation Finance Director
Jessica Welch, Senior Research Associate, Conservation Finance

Connecting everyone to the outdoors™



Jasper County Council

358 Third Avenue • Courthouse Square
Post Office Box 1149 • Ridgeland, South Carolina 29936

L. MARTIN SAULS, IV
Chairman

BARBARA B. CLARK
Vice Chairwoman

ALVIN "ABBY" ADKINS
Councilman

JOHN KEMP
Councilman

COY GARBADE
Councilman

January 5, 2024

Mr. Will Abberger
Vice President
Director Conservation Finance
The Trust for Public Land
306 North Monroe Street
Tallahassee, Florida 32301

Mr. Adam Snyder
The Nature Conservancy
120 19th Street North, Suite 200
Birmingham, Alabama 35203

Dear Mr. Abberger and Mr. Snyder:

By this letter, Jasper County requests technical advice and assistance from the Trust for Public Land and The Nature Conservancy in connection with our efforts to develop and sustain reliable, ongoing sources of funding for land conservation, open space, and natural area protection and stewardship.

As part of your advice and assistance, I understand you will conduct research with affected groups to develop recommendations for Jasper County on strategies for supporting dedicated, ongoing sources of public funds for land conservation and parks.

We are interested not only in the factual information that you can provide, but also your opinions and recommendations on public funding measures available to us and strategies to enact such measures. That would include understanding the public's priorities and attitudes concerning land conservation, water quality, and natural areas—including parks, trails, and fish and wildlife habitat—and how the public would respond to different methods of presenting those issues.

Information provided to Jasper County will be public record as a matter of law. This request does not in any way commit public funds to the efforts of the Trust for Public Land and The Nature Conservancy related to this request, nor does it require public disclosure of any confidential information of either organization.

PHONE: (843) 717-3696

Jasper County Council

This request will continue in effect for any advice you offer or presentations you submit for the use of this body related to such matters. In addition, we would like to take this opportunity to request that you continue to be available to provide technical advice and assistance in this area and on related matters in the future.

Thank you,

Sincerely,

L. Martin Sauls, IV
Chairman, Jasper County Council

The Trust for Public Land's Jasper County work is funded by the Donnelley Foundation and the Doris Duke Foundation. DDF Funding is administered in partnership with The Nature Conservancy.

This service is provided at no cost to Jasper County.



Connecting everyone to the outdoors™

Jasper County Requested TPL's Technical Assistance

Thank YOU!

Background on Trust for Public Land

Process

- Feasibility Study
- City Leadership Feedback
- Public Opinion Research
- Election Decision
- Ballot Language Development
- Ballot Language Adoption
- Citizen-Led Campaign

Review Feasibility Options

County Council and Staff Questions

Next Steps



Jasper County, South Carolina
Public Finance Feasibility Study
March 2024





**TRUST FOR
PUBLIC
LAND™**

We work to help communities like yours protect the places they love and improve access for people to enjoy them.

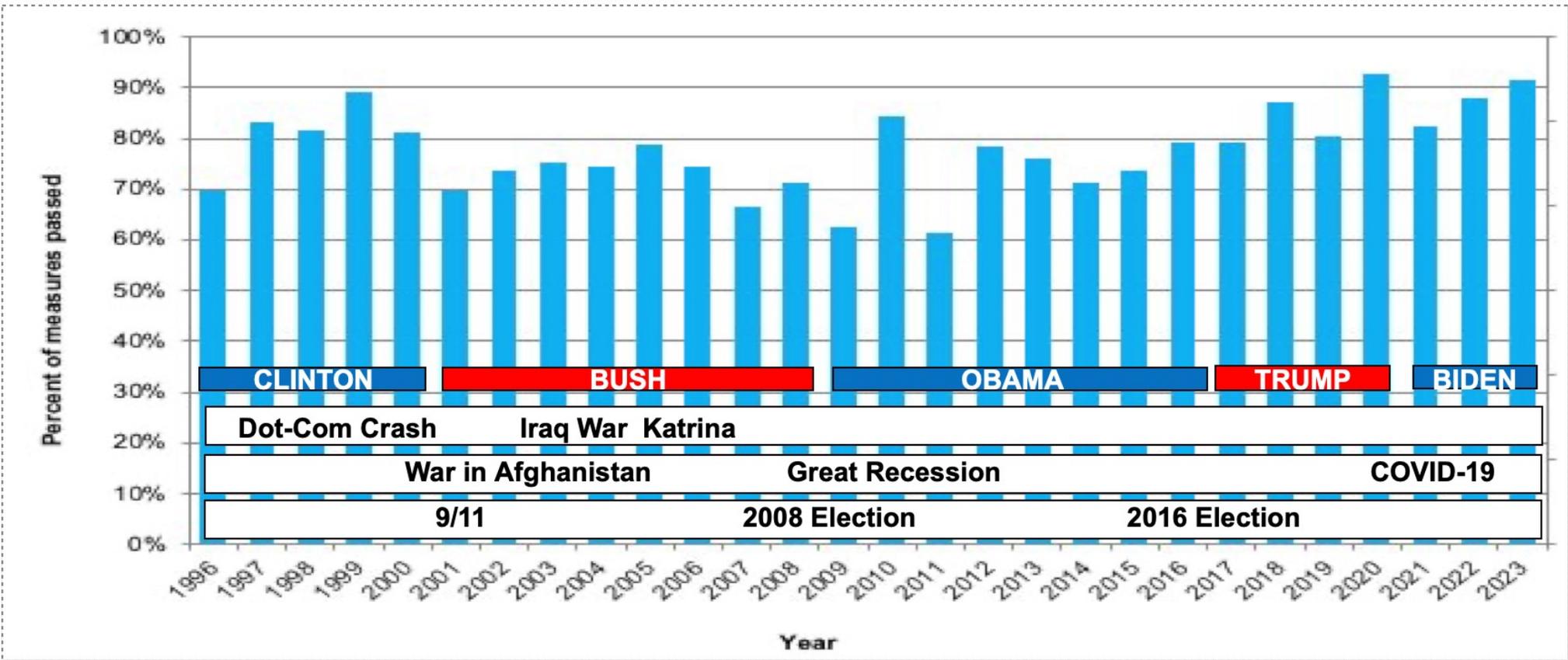
Connecting everyone to the outdoors™

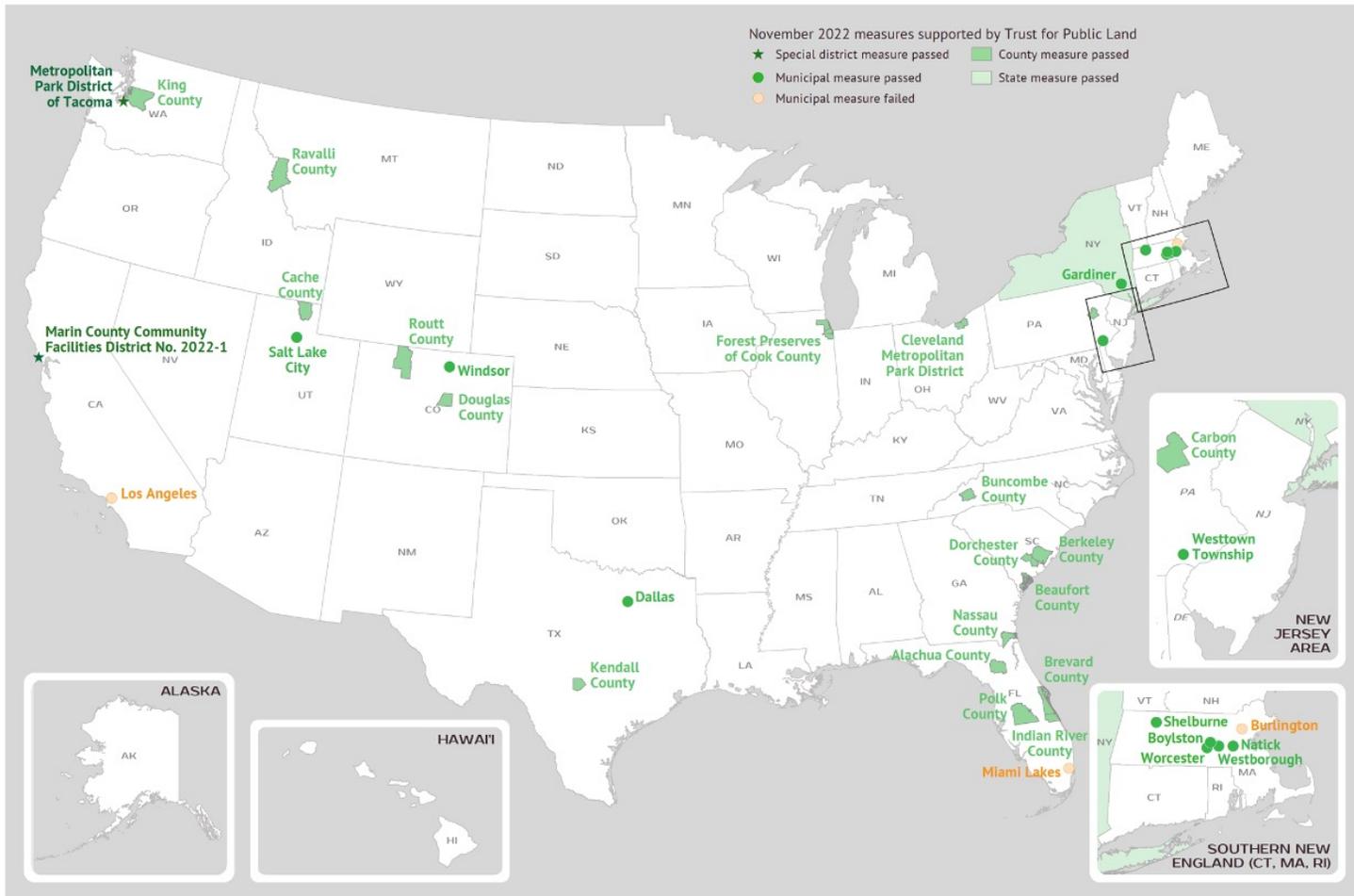
The Trust for Public Land has helped pass nearly 650 ballot measures for parks, land, trails and schoolyards since 1996, representing over \$93 billion in funding.





Proof of Concept: 77% long-term approval rate, good times and bad





LandVote

NOVEMBER 2022 STATE, COUNTY, MUNICIPAL, AND SPECIAL DISTRICT MEASURES SUPPORTED BY TRUST FOR PUBLIC LAND

December 9, 2022. Copyright © Trust for Public Land. Trust for Public Land and Trust for Public Land logo are federally registered marks of Trust for Public Land. Information on this map is provided for purposes of discussion and visualization only. www.tpl.org



We follow a well-tested road map to help you assess these options to see if there is one that your community will embrace.

Feasibility Research

Public Opinion Survey

Program Recommendations

Ballot Language

Campaign



KEY Ingredients to Voter Approved Funding Sources

Projects can be selected either before or after a referendum.

If selected before, it is best to have keystone parcels (critical to any project) under contingent contract.

If selected afterwards, it's ideal to have a transparent, accountable process for making choices.



Ideally we want all parts of the community (different neighborhoods, urban/suburban, different constituencies) to be able to see value in the projects. “Put the voters in the picture.”

Community support, and support from advocacy groups, is important.

Clear, Legal, Descriptive Ballot Language
Approved by Voters for those Demonstrated Needs



Jasper County, South Carolina

Jasper County Demographics		
Population	Jasper County	South Carolina
Population Estimates, July 1, 2022, (V2022)	32,039	5,282,955
Population estimates base, April 1, 2020, (V2022)	28,806	5,118,422
Population, percent change - April 1, 2020 (estimates base) to July 1, 2022, (V2022)	11.2%	3.2%
Population, Census, April 1, 2010	24,777	4,625,364
Population, percent change - April 1, 2010, to July 1, 2022	29.3%	14.2%
Race and Hispanic Origin		
White alone, percent	60.6%	68.9%
Black or African American alone, percent (a)	35.8%	26.3%
American Indian and Alaska Native alone, percent (a)	1.1%	0.6%
Asian alone, percent (a)	0.8%	2.0%
Native Hawaiian and Other Pacific Islander alone, percent (a)	0.1%	0.1%
Two or More Races, percent	1.6%	2.2%
Hispanic or Latino, percent (b)	14.6%	6.6%
White alone, not Hispanic or Latino, percent	48.1%	63.5%
Population Characteristics		
Foreign born persons, percent, 2018-2022	9.9%	5.3%
Housing		
Owner-occupied housing unit rate, 2018-2022	73.5%	70.9%
Median value of owner-occupied housing units, 2018-2022	\$243,700	\$216,200
Median gross rent, 2018-2022	\$1,259	\$1,065
Families and Living Arrangements		
Households, 2018-2022	11,795	2,023,085
Persons per household, 2018-2022	2.43	2.47
Living in same house 1 year ago, percent of persons aged 1 year+, 2018-2022	83.9%	86.5%
Language other than English spoken at home, percent of persons aged 5 years+, 2018-2022	15.8%	7.6%
Education		
High school graduate or higher, percent of persons aged 25 years+, 2018-2022	89.8%	89.3%
Bachelor's degree or higher, percent of persons aged 25 years+, 2018-2022	23.3%	30.6%
Health		
With a disability, under age 65 years, percent, 2018-2022	10.1%	10.0%
Persons without health insurance, under age 65 years, percent	18.4%	11.1%
Income and Poverty		
Median household income (in 2022 dollars), 2018-2022	\$60,452	\$63,623
Per capita income in past 12 months (in 2022 dollars), 2018-2022	\$31,228	\$36,072
Persons in poverty, percent	17.2%	14.0%
Source: US Census QuickFacts		
Notes: (a) Includes persons reporting only one race		
(b) Hispanics may be of any race, so also are included in applicable race categories		



Local Funding Options for Land Conservation in South Carolina in Addition to State, Federal grants

General Obligation Bonds

1

Beaufort, Dorchester Counties

Single subject, should focus on capital projects, typically backed by ad valorem property tax millage

Property Taxes or Budget Allocation

2

Greenville County – Local Conservation Bank

Council can allocate on their own, without voter approval

Sales Taxes - Transportation/Greenbelt, Capital Projects Tax or Greenspace Tax

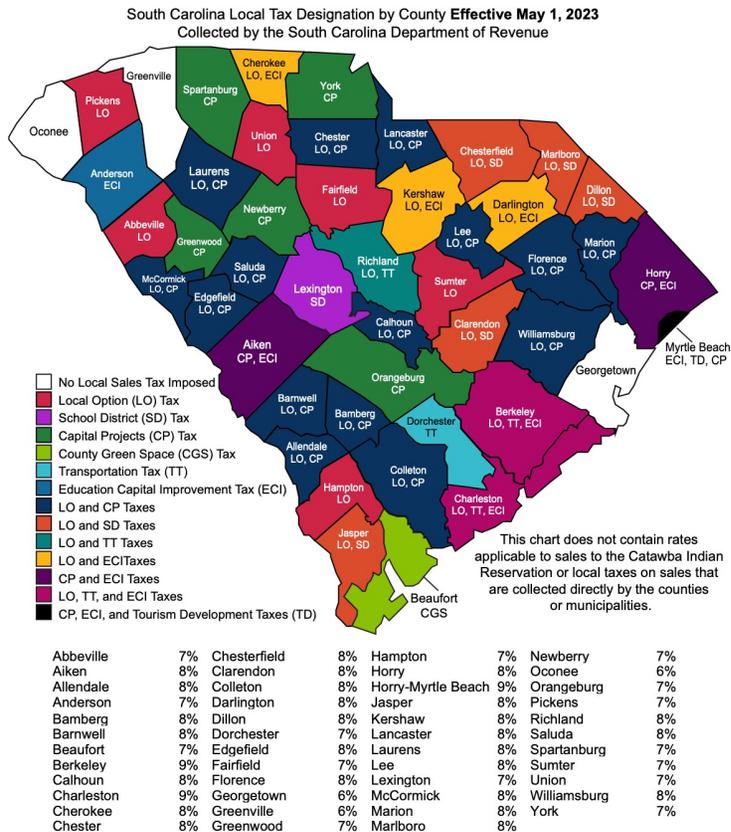
3

Charleston, Berkeley, Dorchester, Beaufort Counties

Referred by County Council for voter approval



South Carolina Has Numerous Types of Sales Taxes



Reauthorizing any funding source is easier than starting or renewing one.

Overall, bonds are easier to pass than either property taxes or sales taxes.

Special Notice
Effective April 30, 2023, Sumter County's Capital Projects Tax expired.
Effective May 1, 2023, Beaufort County imposed a 1% County Green Space Tax.

Recommended Funding Option to Consider: Transportation Sales Tax Plus Greenbelt

Jasper County Sales Tax Revenue & Cost Estimates				
County Green Space Sales Tax	Annual Revenue*	Annual Cost per Household	Total Revenue Attributed to Resident Spending	% Revenue Attributed to Resident Spending
0.25%	\$1,516,266	\$33	\$392,167	26%
0.50%	\$3,032,532	\$66	\$784,334	26%
0.75%	\$4,548,797	\$100	\$1,176,502	26%
1.00%	\$6,065,063	\$133	\$1,568,669	26%
Capital Projects Sales Tax	Annual Revenue*	Annual Cost per Household	Total Revenue Attributed to Resident Spending	% Revenue Attributed to Resident Spending
1.00%	\$6,065,063	\$133	\$1,568,669	26%
Transportation Sales Tax	Annual Revenue**	Annual Cost per Household	Total Revenue Attributed to Resident Spending	% Revenue Attributed to Resident Spending
0.25%	\$1,957,552	\$41	\$481,296	25%
0.50%	\$3,915,105	\$82	\$962,592	25%
0.75%	\$5,872,657	\$122	\$1,443,888	25%
1.00%	\$7,830,209	\$163	\$1,925,185	25%
*Based on FY 2022 net taxable sales of \$606,506,306 in Jasper County (does not include groceries) (SC Department of Revenue).				
**Based on FY 2022 transportation sales tax distributions to Jasper County (includes groceries) (SC Department of Revenue).				

Voter Authorized Parks/Recreation/Conservation Funding Options: Primarily Bonds, Property Taxes

Local Conservation Finance Measures 2000-2022				
Finance Mechanism	# Measures	# Passed	% Passed	Total Funds Approved
Property tax	1,038	730	70%	\$19,466,482,345
Bond	792	666	84%	\$25,101,794,090
Sales tax	177	136	77%	\$59,413,275,531
Other	93	73	78%	\$16,016,448,229
Income tax	93	67	72%	\$629,553,012
Real estate transfer tax	26	24	92%	\$3,097,848,561
Total	2,219	1,696	76%	\$123,725,401,768

Source: Trust for Public Land, LandVote®, 2022, www.landvote.org.

Across the nation, sales taxes that include land conservation pass 77% of the time.

All measures pass 76% of the time.

TPL overall win rate is 83%.

In South Carolina, measures TPL has assisted (14) have a 100% win rate.

Ballot Language is Very Important

BERKELELY COUNTY SPECIAL SALES AND USE TAX FOR TRANSPORTATION AND GREENBELT PROJECTS
QUESTION 1 I approve the continuation of a special sales and use tax in the amount of one percent to be imposed in Berkeley County for not more than 7 years, or until all projects are funded, currently estimated to cost a total of FIVE HUNDRED EIGHTY SEVEN MILLION DOLLARS (\$587,000,000.00), whichever occurs first. The sales tax proceeds will be used for the following existing projects and the following new projects: Project (1): Using ninety percent (90%) of the referenced tax for financing the costs of highways, roads, streets, bridges, and other transportation- related projects, facilities, and drainage facilities related thereto, including but not limited to: Capacity Projects 1. US Highway 52 and US Highway 176 (existing) 2. US Highway 176 Phase 2 Widening (new) 3. Jedburg Road Improvements (new) 4. North Cedar Street Extension (new) 5. Old Mount Holly Road Improvements (new) 6. Cypress Gardens Road Improvements (new) 7. US Highway 52 Corridor Improvements (new) Intersection Improvements 1. Black Tom Road at Black Tom Road Extension (new) 2. Cooper Store Road at Black Tom Road Extension (new) 3. River Landing Drive at Seven Farms Drive (new) 4. US Highway 52 at Old Highway 52 and Rembert C. Dennis Blvd. (new) 5. US Highway 52 at southern terminus of Old Highway 52 (new) 6. Royle Road at Farmington Road and Treeland Drive (new) 7. US Highway 52 at Stephanie Drive and Windsor Mill Road (new) 8. Snake Road at NAD Road (new) 9. Tanner Ford Blvd at Tanner Hall Blvd (new) Resurfacing 1. United Drive (new) 2. Bushy Park Road (new) 3. Gravel Hill Road (new) 4. SC Highway 45 (new) 5. Harristown Road (new) 6. Not less than 200 total miles of local street resurfacing in the Bonneau, Charleston, Goose Creek, Jamestown, Hanahan, Moncks Corner, St. Stephen, Summerville, and unincorporated areas of Berkeley County. Paving Projects 1. Dirt roads throughout the County as determined by the County governing body and staff. Other Transportation Projects 1. Oxford Road Bridge (new) 2. Trinity Road Bridge (new) 3. Bushy Park Dredging and Spoil Site (existing and new) 4. Yeamans Hall Road Improvements (new) 5. Sangaree Parkway Improvements (new) 6. Old Highway 52 at Orion Way (new) 7. Old Highway 52 at Colony Post Loop and Cypress Plantation Road (new) 8. Rivers Reach Drive (new) 9. Clements Ferry Road Multi-Use Path (existing) 10. Pedestrian Facilities (new) Project (2): Using ten percent (10%) of the referenced tax for financing greenbelt initiatives (including, but not limited to, purchasing property for conservation, purchasing conservation easements, creating passive greenspace, creating active greenspace, protecting natural resources, protecting agricultural or heritage landscapes, and protecting scenic corridors). YES NO Instructions to Voters: All qualified electors desiring to vote in favor of continuing the special sales and use tax shall vote "YES;" and All qualified electors opposed to continuing the special sales and use tax shall vote "NO." QUESTION 2 I approve the issuance of not exceeding EIGHTY NINE MILLION DOLLARS (\$89,000,000.00) of general obligation bonds of Berkeley County, payable from the special sales and use tax described in Question 1 above, maturing over a period not to exceed 7 years, to fund completion of projects from among the categories described in Question 1. YES NO Instructions to Voters: All qualified electors desiring to vote in favor of the issuance of bonds for the stated purposes shall vote "YES;" and All qualified electors opposed to the issuance of bonds for the stated purposes shall vote "NO."

YES

NO

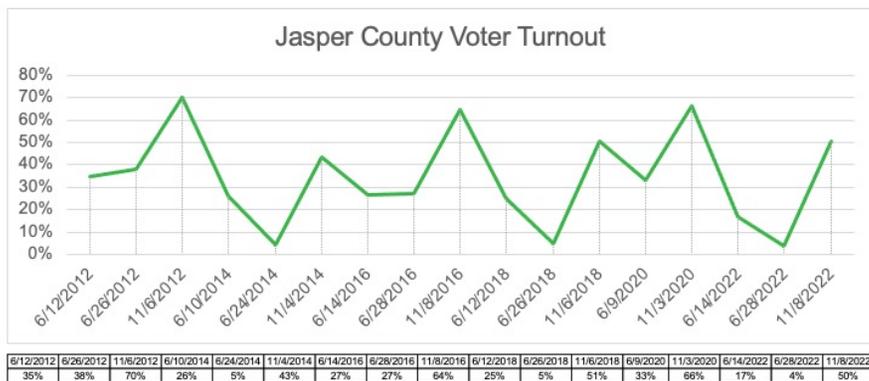
Berkeley County Example: Using ten percent (10%) of the referenced tax for financing greenbelt initiatives (including but not limited to, purchasing property for conservation, purchasing conservation easements, creating passive greenspace, creating active greenspace, protecting natural resources, protecting agricultural or heritage landscapes, and protecting scenic corridors).

Next Steps and Schedule



- Decide on desired length of levy
- Decide on uses for funds
- Refine revenue estimates
- Privately funded public opinion polling will assess voter attitudes
- Consider authorizing citizen oversight, annual independent audit to ensure accountability

Draft Schedule for November 2024 Election Date – High Turnout Likely



Jasper County Sales Tax Timeline Draft 1 - PLEASE CONFIRM WITH ELECTIONS SUPERVISOR 27-Mar-24



County To Do
TPL To Do
Citizens To Do
County Elections
Office To Do

Start Date	End Date	Milestone	Status/Legal citation/Comments	Notes
16-Jan-24	1-Apr-24	TPL to update feasibility research report to provide options to Jasper County	First draft complete as of 2-Feb-24, County staff to review, provide edits	Done
1-Apr-24	30-Jun-24	TPL to conduct privately funded public opinion poll to understand voter priorities; make preliminary recommendation to County Administrator and Council on voters' views toward greenbelt provision, ballot language.	Can be done sooner or later if direction doesn't come within this time frame, see rest of schedule.	
1-Jun-24	30-Jun-24	County to conduct three readings of ordinance to adopt ballot language, implementing ordinance. Staff may wish to confirm ballot language with SCODR and/or Attorney General prior to third reading.	County may consider workshops/public meetings to assess projects, take input on community priorities.	
1-May-24	15-Jun-24	TPL and partners to develop campaign plan and budget (mail, perhaps radio, speaking engagements, letter writing, digital) for 50%+1 majority vote in November, 2022.	Advocacy Campaign is commonly privately funded. This step can also be handled entirely by local political experts. TPL can assist if desired and needed.	
1-Apr-24	15-Jul-24	Private Jasper County citizens to form leadership organization for campaign with broad-based steering committee.	The county can also empanel a public advisory board if desired, this is a private committee primarily to raise funds and plan expenditures.	
Anytime it is ready	8-15-24 at NOON	Deadline to submit approved ballot language in all required languages to Elections Supervisor (SOE).	Final Deadline is Noon on Thursday August 15, 2022 per Section 7-13-355.	
1-Apr-24	5-Nov-24	Citizens to raise private funds for campaign.	Flexible; amount needed TBD	
1-Apr-24	5-Nov-24	Private citizens to carry out campaign for November approval.	Ideal to have broad cross section of local, private sector civic leaders out front.	
21-Sep-24	1-Nov-24	Last day for Supervisors of Elections to send absentee ballots to absent stateside uniformed and overseas voters (UOCAVA) for the General Election.	Absentee Ballots for UOCAVA voters are sent both by mail and electronically (E-mail/Fax/Online) based on the voter's choice. Those ballots are first sent no later than 45 days prior to the election, for November 5, 2024 that date would be 9/21/24. The last days for them to be sent would depend on the method of sending based on the voter's choice. If by mail, the last day we mail ballots is the Friday prior to the Election, so 11/1/2024. If electronically we will continue sending them up until the polls close on Election Day, 7 PM, as UOCAVA voters can return them electronically. 7-15-760	
CHECK	4-Nov-22	Mandatory mailing of Vote By Mail Ballots	Absentee Ballots for non UOCAVA voters are mailed beginning the week prior to the Registration Deadline, so the week of ____ 2024 we would begin mailing them and continue mailing them as applications come in. The last day we mail ballots is the Friday prior to the election, so 11/1/2024. Any application received prior to 5 PM that Friday is processed, and a ballot mailed. There is not a mandatory mailing day, the State Election Commission recommends the 30 days out, need to check procedure for Jasper County. The last time we can mail a ballot or accept a by mail application is in statute, 7-15-330	
6-Oct-24	4-Nov-22	In Person Absentee Voting with Valid Excuse Allowed	There is no statutory requirement of when In Person Absentee Voting begins, the standard practice and the recommendation of the State Election Commission is to open In-person Absentee the Monday following the Registration Deadline, which is 30 days prior to the election. For 2024 that opening day would be Oct 6, 2024. As for when it ends, that is in statute, 7-15-330 says: "Applications must be accepted by the county board of voter registration and elections until 5:00 p.m. on the day immediately preceding the election for those who appear in person."	
	5-Nov-24	Election Day - Celebrate!		

Public Opinion Polling and Ballot Language

We always suggest completing public opinion polling before making any final decisions about voter-approved options.

There are three main goals:

- (1). Testing viability of the measure;
- (2). Assessing which projects/purposes are most popular;
- (3). Understanding the electorate and which messages resonate best.

Ballot language is finalized after polling.

We Can Help Local Citizens Campaign

- Coalition building
- Strategy/campaign plan
- Campaign committee
- Campaign finance registration and reporting
- Fund raising
- Endorsements
- Communications (media)
 - Earned media
 - Paid media: direct mail, digital
 - Radio, TV (rare)
 - Phones
- Grassroots/Field (GOTV)



Beaufort County has experienced a very high rate of growth during the last decade.*

Beaufort 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.*

<p>If Approved by the Voters, the Bonds for Land Preservation will:</p> <ul style="list-style-type: none">• Protect water quality• Protect local waterways, local creeks and rivers such as the Okatie, May, Broad Rivers, and Port Royal Sound• Protect coastal areas, beaches, wetlands, wildlife areas, and natural lands• Purchase military buffers for the Marine Corps Air Station Beaufort*	<p>Accountability Measures:</p> <ul style="list-style-type: none">• The bond referendum language specifies what the funds can be used for and the funds can only be used for those purposes.• There will be an annual independent audit of how the funds are spent.
--	---

*Beaufort County Ordinance 2018/16

BONDS FOR LAND PRESERVATION TO PROTECT NATURAL LAND, FARMLAND, AND WATER QUALITY

Beaufort County Rural and Critical Lands Preservation Program
Local Question - General Obligation Bonds • On Your Ballot Tuesday, November 6

For Further Information



Pegeen Hanrahan, P.E.

The Trust for Public Land
Southeast Conservation Finance Director

Pegeen.Hanrahan@tpl.org

Website: tpl.org

352-665-5939



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The Trust for Public Land
Senior Conservation Research Analyst

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TRUST FOR
PUBLIC
LAND™

Jasper County, South Carolina

Public Finance Feasibility Study

March 2024





Jasper County Council

358 Third Avenue • Courthouse Square
Post Office Box 1149 • Ridgeland, South Carolina 29936

L. MARTIN SAULS, IV
Chairman

BARBARA B. CLARK
Vice Chairwoman

ALVIN "ABBY" ADKINS
Councilman

JOHN KEMP
Councilman

COY GARBADE
Councilman

January 5, 2024

Mr. Will Abberger
Vice President
Director Conservation Finance
The Trust for Public Land
306 North Monroe Street
Tallahassee, Florida 32301

Mr. Adam Snyder
The Nature Conservancy
120 19th Street North, Suite 200
Birmingham, Alabama 35203

Dear Mr. Abberger and Mr. Snyder:

By this letter, Jasper County requests technical advice and assistance from the Trust for Public Land and The Nature Conservancy in connection with our efforts to develop and sustain reliable, ongoing sources of funding for land conservation, open space, and natural area protection and stewardship.

As part of your advice and assistance, I understand you will conduct research with affected groups to develop recommendations for Jasper County on strategies for supporting dedicated, ongoing sources of public funds for land conservation and parks.

We are interested not only in the factual information that you can provide, but also your opinions and recommendations on public funding measures available to us and strategies to enact such measures. That would include understanding the public's priorities and attitudes concerning land conservation, water quality, and natural areas—including parks, trails, and fish and wildlife habitat—and how the public would respond to different methods of presenting those issues.

Information provided to Jasper County will be public record as a matter of law. This request does not in any way commit public funds to the efforts of the Trust for Public Land and The Nature Conservancy related to this request, nor does it require public disclosure of any confidential information of either organization.

PHONE: (843) 717-3696

Jasper County Council

This request will continue in effect for any advice you offer or presentations you submit for the use of this body related to such matters. In addition, we would like to take this opportunity to request that you continue to be available to provide technical advice and assistance in this area and on related matters in the future.

Thank you,

A handwritten signature in blue ink, appearing to read "L. Martin Sauls, IV".

Sincerely,

L. Martin Sauls, IV
Chairman, Jasper County Council

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Cover photo: Darcy Kiefel.

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Introduction

Trust for Public Land (TPL) has been connecting communities to the outdoors, and to each other, since our founding in 1972. Our mission is to create parks and protect land for people, ensuring healthy, livable communities for generations to come. TPL has protected more than 3.9 million acres and completed over 5,300 park and land conservation projects nationwide.

Our Commitments

Quality parks and green spaces are a fundamental requirement for sustaining healthy, equitable, resilient communities. That's why we work alongside communities to create, protect, and advance the nature-rich places that are vital to human well-being.

- **Climate:** Everyone needs climate-smart communities. The parks we create and the lands we protect capture and store carbon dioxide from the atmosphere and safeguard people from extreme heat, poor air and water quality, flooding, and sea level rise, making communities more resilient and prepared for change.
- **Community:** Everyone needs a place where they feel welcome and connected to their neighbors. We invest in deep community engagement so that we aren't just creating new green spaces: We're helping build community relationships, culture, and the power to shape a healthy, livable future.
- **Equity:** Everyone needs access to the benefits of nature. Working hand in hand with communities, we support the efforts of historically marginalized groups to create access to the outdoors by delivering park and green space solutions that energize their efforts and address wide-ranging challenges.
- **Health:** Everyone needs healthy communities. We create opportunities for all people to experience the physical and mental health benefits nature provides, from close-to-home parks to awe inspiring outdoor experiences.

Conservation Finance

To help public agencies acquire land, build and improve parks, and fund park maintenance, TPL assists communities in securing public financing. TPL's conservation finance program offers technical assistance to elected officials, public agencies and community groups to design, pass, and implement public funding measures that reflect popular priorities. Since 1996, TPL has been involved in more than 650 successful ballot measures and dozens of statewide legislative campaigns creating \$94 billion in new funding for parks, restoration, and land conservation across the nation. Voters have approved 83 percent of the ballot measures directed and supported by TPL. Most recently in South Carolina, in 2023 TPL assisted the City of Charleston in passing a \$70 million bond for parks and recreation, which passed with 80 percent support. In 2022, TPL assisted Dorchester County and Berkeley County with passing transportation sales taxes with greenbelt provisions; these measures passed with 59 and 74 percent support, respectively. Also in 2022, TPL assisted Beaufort County in passing the state's first county green space sales tax, which passed with 53 percent support.

Given the substantial investment of time and resources required for a successful local finance initiative, preliminary research is essential to determine which options and funding levels are feasible, economically prudent, and likely to be publicly acceptable. This research provides a stand-alone, fact-based reference document that can be used to evaluate financing mechanisms from an objective vantage point.¹

¹ The contents of this report are based on the best available information at the time of research and drafting, February-March 2021, with updates in October 2021 and January-February 2024. This feasibility study is not a legal document and should not be relied upon for legal purposes or a legal opinion.

Executive Summary

Trust for Public Land has undertaken a feasibility analysis to explore the public funding options available to support parks and conservation in Jasper County. In order to understand what would be an appropriate funding source, this report first briefly delves into the county's background for a general overview of its people, government structure, and budget. Next, the report analyzes possible financing alternatives for funding parks and conservation, including the authority for their use and revenue raising capacity. Finally, since most revenue options require approval by voters, this report provides pertinent election information, such as voter turnout history and election results for recent local finance measures.

Local governments in South Carolina have three main financing options available to acquire land for parks, open space and other natural areas: general obligation bonds, property tax, and sales tax. This study provides information on these three options for Jasper County, which are summarized in Appendix A.

- **General obligation bonds:** Counties may issue general obligation bonds, the proceeds of which may be used for the acquisition of parks and open space. General obligation bonds are generally re-paid by an increase in property taxes. Bond proceeds are limited to capital projects and may not be used for operations and maintenance. In Jasper County, for instance, an \$8 million bond would add about \$589,000 to the county's annual debt service and cost the typical homeowner in the county about \$27 per year in additional property taxes for 20 years. Voter approval is required for general obligation debt issuances over 8 percent of total assessed value.
- **Sales tax:** Jasper County could consider adopting a county green space, capital projects, or transportation sales tax with a "greenbelt provision." The county green space and transportation tax may be levied up to 1 percent, while the capital projects tax must be levied at 1 percent. Unprepared food items eligible for purchase with United States Department of Agriculture food coupons are exempt from the county green space and capital projects tax, but not from the transportation tax. For example, a 0.25 percent county green space sales tax would generate more than \$1.5 million annually at a cost of \$33 for the median household each year. Alternatively, a 1 percent capital projects sales tax would generate more than \$6 million per year at an annual cost of \$133 for the median household, and a 0.25 percent transportation sales tax would generate more than \$1.9 million per year and cost the median household \$41 annually. Spending by residents on taxable goods would generate roughly 25-26 percent of the total sales tax revenue collections, depending on whether groceries are taxed, while visitors and commercial spending would generate the remainder. Voter approval is required.
- **Property tax:** There is no means to permanently dedicate an increase in property taxes to a particular purpose. However, a dedication can be approved by the County Council on an annual basis. The council could dedicate a portion of the increased millage from year to year, or a portion of the existing millage, to parks and conservation by ordinance. For example, 3 mills dedicated to parks and conservation would generate roughly \$645,000 per year at a cost of \$29 for the median homeowner.

The next steps for Jasper County should include testing voter attitudes toward a specific set of funding proposals. Trust for Public Land recommends conducting a public opinion survey that tests ballot language, tax tolerance, and program priorities of voters throughout the county.

Overview

Jasper County was founded in 1912 and is located in the southeastern part of South Carolina, just north of Savannah, Georgia. The county currently occupies a land area of 662 square miles. The county provides a full range of services including police and fire protection, jail, maintenance of highways, streets and other infrastructure, general aviation airport, recreational activities and cultural events, sanitation services, emergency medical services, E-911, and court services.²

Historically rural in character, residential growth in the county marked Jasper County as the fastest growing county in population statewide in 2023. A vast majority of that residential development is occurring in the southern portion of the county and specifically within the city of Hardeeville as large-scale residential communities permitted decades ago are now actively developing. Light industrial, commercial, and construction related businesses continue to locate and expand in the county to support the new residential growth.³

Jasper County’s location near the communities of Hilton Head Island and Bluffton, South Carolina and near Savannah, Georgia, makes it a natural location for new growth. The pace of residential development continues to accelerate, with continued build-out residential developments by some of the nation’s largest home builders. In 2021, the county received development proposals for large-scale residential developments in unincorporated portions of Jasper County, outside the previous established urban growth boundaries and within environmentally sensitive and culturally rich areas. As a result, the Jasper County Council adopted a development moratorium in certain portions of the county to study the appropriateness of development in the moratorium area as well as the fiscal impact of the proposed development. Additionally, for the last several years, the county has been studying the option of adopting formal development impact fees to provide revenue to assist in offsetting the cost of growth.⁴

Governance

Jasper County operates under the council administrator form of government. Policy-making and legislative authority are vested in a governing council consisting of five members. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring both the government’s administrator and attorney. The council members serve four-year staggered terms, with council members elected every two years. Four of the council members are elected from districts and one member is elected at large.⁵

Jasper County Council		
Name	Seat	Next Election
Alvin Adkins	Council Member	2024
Coy Garbade	Council Member	2026
Barbara Clark	Vice Chairwoman	2024
John Kemp	Council Member At Large	2024
L. Martin Sauls, IV	Chairman	2026

Demographics

The table on the following page provides a summary of Jasper County’s demographic information, with South Carolina statistics for comparison.

² Jasper County Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2023

³ Jasper County Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2023

⁴ Jasper County Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2023

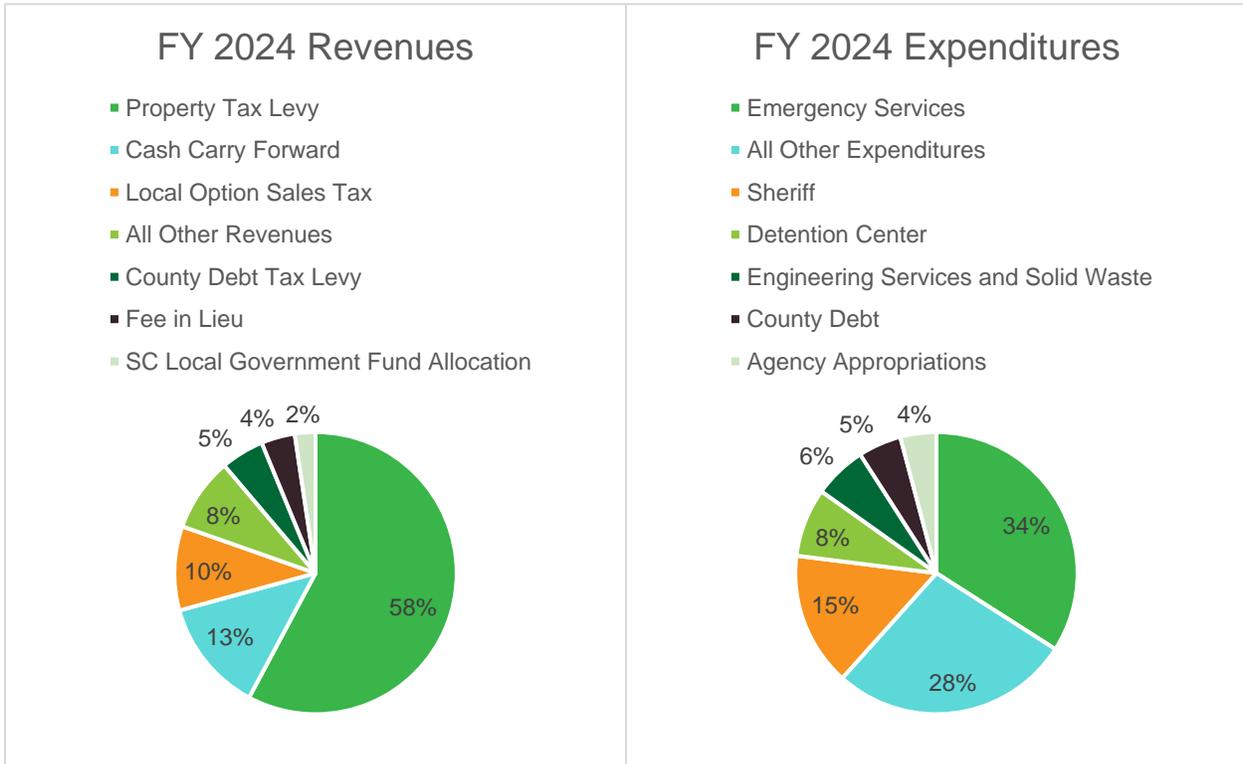
⁵ Jasper County Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2023

Jasper County Demographics		
Population	Jasper County	South Carolina
Population Estimates, July 1, 2022, (V2022)	32,039	5,282,955
Population estimates base, April 1, 2020, (V2022)	28,806	5,118,422
Population, percent change - April 1, 2020 (estimates base) to July 1, 2022, (V2022)	11.2%	3.2%
Population, Census, April 1, 2010	24,777	4,625,364
Population, percent change - April 1, 2010 to July 1, 2022	29.3%	14.2%
Race and Hispanic Origin		
White alone, percent	60.6%	68.9%
Black or African American alone, percent (a)	35.8%	26.3%
American Indian and Alaska Native alone, percent (a)	1.1%	0.6%
Asian alone, percent (a)	0.8%	2.0%
Native Hawaiian and Other Pacific Islander alone, percent (a)	0.1%	0.1%
Two or More Races, percent	1.6%	2.2%
Hispanic or Latino, percent (b)	14.6%	6.6%
White alone, not Hispanic or Latino, percent	48.1%	63.5%
Population Characteristics		
Foreign born persons, percent, 2018-2022	9.9%	5.3%
Housing		
Owner-occupied housing unit rate, 2018-2022	73.5%	70.9%
Median value of owner-occupied housing units, 2018-2022	\$243,700	\$216,200
Median gross rent, 2018-2022	\$1,259	\$1,065
Families and Living Arrangements		
Households, 2018-2022	11,795	2,023,085
Persons per household, 2018-2022	2.43	2.47
Living in same house 1 year ago, percent of persons age 1 year+, 2018-2022	83.9%	86.5%
Language other than English spoken at home, percent of persons age 5 years+, 2018-2022	15.8%	7.6%
Education		
High school graduate or higher, percent of persons age 25 years+, 2018-2022	89.8%	89.3%
Bachelor's degree or higher, percent of persons age 25 years+, 2018-2022	23.3%	30.6%
Health		
With a disability, under age 65 years, percent, 2018-2022	10.1%	10.0%
Persons without health insurance, under age 65 years, percent	18.4%	11.1%
Income and Poverty		
Median household income (in 2022 dollars), 2018-2022	\$60,452	\$63,623
Per capita income in past 12 months (in 2022 dollars), 2018-2022	\$31,228	\$36,072
Persons in poverty, percent	17.2%	14.0%
<i>Source: US Census QuickFacts</i>		
<i>Notes: (a) Includes persons reporting only one race</i>		
<i>(b) Hispanics may be of any race, so also are included in applicable race categories</i>		

Budget

Jasper County’s budget for FY 2024 totals \$54,360,277. Property taxes make up 58 percent of the county’s revenues. Parks and Recreation’s budget of \$717,600 is 1.3 percent of total expenditures. Sergeant Jasper Park has a separate budget of \$515,600 or 0.9 percent of total expenditures.⁶

Jasper County FY 2024 Budget					
Revenues			Expenditures		
Property Tax Levy	\$31,425,200	58%	Emergency Services	\$18,516,560	34%
Cash Carry Forward	\$7,027,158	13%	All Other Expenditures	\$14,990,933	28%
Local Option Sales Tax	\$5,242,060	10%	Sheriff	\$8,337,768	15%
All Other Revenues	\$4,586,962	8%	Detention Center	\$4,279,620	8%
County Debt Tax Levy	\$2,693,600	5%	Engineering Services and Solid Waste	\$3,295,725	6%
Fee in Lieu	\$2,100,000	4%	County Debt	\$2,693,600	5%
SC Local Government Fund Allocation	\$1,285,297	2%	Agency Appropriations	\$2,246,071	4%
Total	\$54,360,277	100%	Total	\$54,360,277	100%



⁶ Jasper County FY 2023-2024 Budget

Choosing a Local Funding Strategy

The financing options utilized by a community will depend on a variety of factors such as tax capacity, budgetary resources, voter preferences, and political will. While most local governments provide support for conservation programs through the budget process, these funds often fall short of what is needed to support long-term investment in conservation. As elected officials go through the process of making critical budgetary decisions, funding for conservation often lags behind other public purposes and well behind what voters would support. It is often difficult to raise taxes without an indisputable public mandate for the intended purpose.

In Trust for Public Land’s experience, local governments that create funding through voter-approved ballot measures often create substantially more dedicated funds for conservation. Ballot measures provide a tangible, dedicated means to implement a local government’s vision. With their own funding, local governments are better positioned to leverage grants from state or federal governments or private philanthropic partners, especially those that require matching funds. Having a predictable funding source empowers a city, county, or special district to establish long-term conservation priorities that meet important community goals and values.

Nationwide, a range of public financing options have been utilized by local jurisdictions to fund conservation, including general obligation bonds, the local sales tax, and the property tax. Other mechanisms have included special assessment districts, real estate transfer taxes, impact fees, and income taxes. The ability of local governments to establish dedicated funding depends upon state enabling authority and local laws.

The three major financing options for counties in South Carolina for parks and open space are general obligation bonds, the sales tax, and the property tax.

Conservation Finance Ballot Measures in South Carolina

Voters in South Carolina have approved 87 percent of all local conservation finance ballot measures since 2000. Bonds are the most common and successful conservation finance mechanism in the state. The table below summarizes these local ballot measures. Appendix B provides a more detailed list.

South Carolina Local Conservation Finance Measures, 2000-present					
Finance Mechanism	Number of Measures	Measures Passed	% Passed	Total Funds Approved	Conservation Funds Approved
Bond	13	13	100%	\$375,000,000	\$216,000,000
Property tax	1	1	100%	\$10,000,000	\$10,000,000
Sales tax	9	6	67%	\$4,825,360,000	\$625,271,200
Total	23	20	87%	\$5,210,360,000	\$851,271,200

Source: Trust for Public Land's LandVote Database, www.landvote.org.

General Obligation Bonds

Local governments in South Carolina issue both general obligation debt and revenue debt. General obligation debt is guaranteed by the full faith and credit of the governing body and often backed by the levying of property taxes. Revenue debt is issued for facilities that will generate an income from fees, charges, memberships, etc. that can be used to repay the debt. The revenue is pledged to retire the debt, but if the revenue is not sufficient, the general fund is not necessarily at risk for making up any shortfall. Because of this higher risk, revenue debt generally carries higher interest rates than general obligation debt. This report will focus on general obligation (GO) bonds.

As of June 30, 2023, Jasper County had total long-term obligations outstanding of \$64,071,642. The county's general obligation bonds are rated AA- by Standard & Poor's. State statutes limit the amount of general obligation debt a governmental entity may issue, without a referendum, to 8 percent of its total assessed valuation. The current 8 percent debt limitation for the County is \$17,208,236 with \$6,428,200 of general obligation debt issued that offsets this limit for a legal debt margin of \$10,780,036.⁷ Any debt issuances over this amount would require voter approval. Maturity of bonds is limited to 25 years.⁸

Issuing Debt for Conservation

The table below illustrates the annual debt service and estimated cost per household of various levels of general obligation bonds that could be issued for parks and conservation in Jasper County. For instance, an \$8 million bond would add about \$589,000 to the county's annual debt service and cost the typical homeowner in the county about \$27 per year in additional property taxes for 20 years.

Jasper County Bond Financing Estimates						
Bond Issue	Interest Rate	Maturity (Years)	Annual Debt Service	Total Assessed Value*	Mill Increase	Annual Cost for Median Home**
\$4,000,000	4.0%	20	\$294,327	\$215,102,952	1.3683	\$13
\$6,000,000	4.0%	20	\$441,491	\$215,102,952	2.0525	\$20
\$8,000,000	4.0%	20	\$588,654	\$215,102,952	2.7366	\$27
\$10,000,000	4.0%	20	\$735,818	\$215,102,952	3.4208	\$33
<i>*Jasper County Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2023</i>						
<i>**Median value \$243,700 (US Census Quickfacts) with 4% assessment.</i>						

The Trust for Public Land's bond cost calculations provide a basic estimate of debt service, tax increase, and cost to the typical homeowner in the community of potential bond issuances. Assumptions include the following: the entire debt amount is issued in the first year and payments are equal until maturity; 20-year maturity; and 4 percent interest rate. The property tax estimates assume that the jurisdiction would raise property taxes to pay the debt service on bonds. The cost per household represents the maximum estimated annual impact of increased property taxes levied to pay the debt service. The estimates do not take into account growth in the tax base due to new construction, annexation over the life of the bonds, or the possibility that the jurisdiction will sell bonds only as needed for specific projects, rather than all at once. The annual debt service and cost per household are the maximum tax impacts that could occur if the entire debt amount is issued at once. The jurisdiction's officials, financial advisors, bond counsel and underwriters would establish the actual terms of any bond.

Implementation (If Voter Approval Required)

If a countywide or less than countywide referendum is held on a question, the electoral board charged with conducting the referendum shall make the ballot question available to the news media in the county at least forty-five days in advance of the date of the referendum. If the electoral board determines that a

⁷ Jasper County Annual Comprehensive Financial Report, Fiscal Year Ended June 30, 2023

⁸ S.C. Code of Laws, 4-15-70

referendum question is of a nature that it might not be clearly understood by the voters, it may prepare a simplified or, when appropriate, more detailed explanation of the question that must be placed on the ballot along with the referendum question. When mechanical devices for voting are used, printed copies of the explanation must be made available at each voting precinct. The explanation provided must be made available to the news media in the county on the same schedule as the question.⁹

The authority charged by law with conducting an election must publish two notices of general, municipal, special, and primary elections held in the county in a newspaper of general circulation in the county or municipality, as appropriate. Included in each notice must be a reminder of the last day persons may register to be eligible to vote in the election for which notice is given, notification of the date, time, and location of the hearing on ballots challenged in the election, a list of the precincts involved in the election, the location of the polling places in each of the precincts, and notification that the process of examining the return-addressed envelopes containing absentee ballots may begin at 7:00 a.m. on the second day immediately preceding election day at a place designated in the notice by the authority charged with conducting the election. The first notice must appear not later than sixty days before the election and the second notice must appear not later than two weeks after the first notice.¹⁰

No question may be submitted to the qualified electors in a referendum held at the time of a general election unless the question is submitted to the appropriate election commission to be placed on the ballot no later than 12:00 noon on August fifteenth or, if August fifteenth falls on Saturday or Sunday, not later than 12:00 noon on the following business day.¹¹

The form of ballot in an election on the issuance of bonds or in which any other question or issue is submitted to a vote of the people shall be a statement of the question or questions and shall thereafter have the following words:

In favor of the question or issue (as the case may be) []

Opposed to the question or issue (as the case may be) []

The voter shall be instructed in substance, if he wishes to vote in favor of the proposition to place a check or cross mark in the square after the words first above written and if he wishes to vote against the proposition to place a check or cross mark in the square after the words second above written.¹²

The authorities of a county may issue general obligation bonds of the county to defray the cost of any authorized purpose and for any amount not exceeding its applicable constitutional debt limit, if:

- (1) the election on the issuance of bonds is favorable; and
- (2) the bonds are issued within five years following the holding of the election.

Bonds may be issued in either a single issue or from time to time as several separate issues.¹³

The election shall be held in accordance with the provisions of the election law applicable to special elections and all persons resident in the county and qualified to vote under the Constitution and laws of the State shall be permitted to vote.¹⁴

Notice of the holding of such an election shall be given, by publication thereof in some newspaper published in the county, at least once not less than fifteen days prior to the occasion set for the holding of such election. Such notice shall state:

- (1) The occasion of the holding of the election;
- (2) The location of the several polling places;

⁹ S.C. Code of Laws, 7-1-100

¹⁰ S.C. Code of Laws, 7-13-35

¹¹ S.C. Code of Laws, 7-13-355

¹² S.C. Code of Laws, 7-13-400

¹³ S.C. Code of Laws, 4-15-30

¹⁴ S.C. Code of Laws, 4-15-40

- (3) The qualifications imposed upon persons desirous of voting;
- (4) The amount of bonds to be issued; and
- (5) A brief description of the purpose for which the proceeds of the bonds are to be applied.¹⁵

Upon the receipt of the returns of the election the authorities shall by resolution declare the results thereof and may provide for the filing of a certified copy of such resolution declaring the results of the election in the office of the clerk of the court for such county.¹⁶

Any such bonds shall mature in such annual series or installments as the authorities shall provide, except that:

- (1) The first maturing bonds shall mature within three years from the date as of which they may be issued;
- (2) Not less than three per cent of the aggregate of the issue shall mature in any year; and
- (3) No bond shall mature later than twenty-five years from the date as of which it may be issued.

The authorities may issue the aggregate of the bonds authorized by the election on one or more occasions, as two or more issues.¹⁷

For the payment of the principal and interest on such bonds as they respectively mature and for the creation of such sinking fund as may be necessary therefor, the full faith, credit and taxing power of the county are irrevocably pledged and there shall be levied annually by the county auditor and collected by the county treasurer in the same manner as other county taxes are levied and collected, a tax, without limit, on all taxable property in the county sufficient to pay the principal and interest of such bonds as they respectively mature and to create such sinking fund as may be necessary therefor.¹⁸

See Appendix C for ballot language examples.

Single Subject Litigation

In November 2016, voters in Dorchester County, SC approved \$43 million in bonds for libraries and recreational facilities with 61 percent support. A group called “Dorchester County Taxpayers Association” filed a lawsuit claiming the referendum was invalid due to libraries and parks being included in the same ballot question. The county argued the two purposes were similar enough to combine into one referendum. The ballot language is reproduced below.

Shall Dorchester County, South Carolina be authorized to issue general obligation bonds in an amount not to exceed \$30,000,000 for funding the acquisition of land and the design and construction of new library facilities in Summerville and North Charleston and general obligation bonds in an amount not to exceed \$13,000,000 for funding recreational facilities, including development of the Dorchester County Courthouse Park in St. George, the Ashley River Park, and the Pine Trace Natural Area in Summerville, and the development of hiking, biking and pedestrian trails, together with associated infrastructure, at various locations throughout the County?

In September 2016, before the election took place, South Carolina Senator Paul Thurmond wrote to the Office of the Attorney General asking for an opinion on the legality of the wording of the bond referendum. In response, South Carolina Assistant Attorney General Anita Fair wrote:

“It is for all the above reasons we are in agreement with the concerns expressed in your letter and believe a court will likely determine neither the Constitution nor the General Assembly intended to give a county council the authority to combine multiple separate issues for bond issuance into one referendum question, that Article X, § 14(4) of the South Carolina Constitution authorizes for a

¹⁵ S.C. Code of Laws, 4-15-50

¹⁶ S.C. Code of Laws, 4-15-60

¹⁷ S.C. Code of Laws, 4-15-70

¹⁸ S.C. Code of Laws, 4-15-150

purpose in the singular and that South Carolina Code § 7-13-400 specifies each question or issue be listed in the singular on the ballot. Moreover, we believe your concerns are further supported by our State's case law and general bond referendum case law as expressed by McQuillin. However, this Office is only issuing a legal opinion based on the current law at this time and the information as provided to us. Until a court or the General Assembly specifically addresses the issues presented in your letter, this is only an opinion on how this Office believes a court would interpret the law in the matter. Additionally, you may also petition the court for a declaratory judgment, as only a court of law can interpret statutes and make such determinations."¹⁹

In December of 2017, First Circuit Court Judge Edgar W. Dickson dismissed the lawsuit, but the plaintiffs immediately asked for reconsideration. The motion for reconsideration was promptly denied by Judge Dickson. The plaintiffs then filed a formal appeal in March of 2017, and the South Carolina Supreme Court heard the case in October of 2018.²⁰

In May 2019, the South Carolina Supreme County ruled the 2016 bond referendum question was unlawful. Two issues may NOT be combined into a single referendum.²¹

In November 2019, with Trust for Public Land's technical assistance, Dorchester County put two separate bond questions before voters to fund library and parks capital projects and both measures were approved by voters, reaffirming the 2016 vote.

¹⁹ S.C. Office of the Attorney General, September 30, 2016, Opinion on legality of wording of a bond referendum by the Dorchester County Council – whether it is legal to combine both of the requests for authorization to issue bonds for libraries and for parks into one referendum question.

²⁰ Dorchester County website

²¹ Appellate Case No. 2018-000395

Sales Tax

Currently Jasper County's total sales tax rate is 8 percent – a 1 percent local option sales tax, which is for reducing the property tax burden, a 1 percent school district tax, and the state's 6 percent sales tax. The county's transportation sales tax was discontinued in 2023 as it had raised the maximum amount of revenue. See Appendix D for a map of local sales taxes by county.

The South Carolina Code of Laws allows the imposition of various types of local sales and use taxes. Citizens of a county, depending upon the needs within the county, may impose one or several local sales and use taxes. These include:

- County Green Space:** The County Green Space Sales & Use Tax is a newer local tax that was passed by legislation in 2022. The County Green Space Tax, up to 1 percent, can be used within a county area for preservation procurements. Revenues collected may be used for debts associated with preservation projects.²² This tax is imposed specifically for procuring, or for servicing bonds used to procure, open lands or green space for preservation by and through the acquisition of interests in real property. The interest in real property that may be acquired for preservation includes the acquisition of fee simple titles, conservation easements, development rights, rights of first refusal, options, leases with options to purchase, and any other interest in real property.²³ This tax is not available to a county with more than two existing sales and use taxes currently in effect.²⁴
- Capital Projects:** This 1 percent local sales and use tax is used to fund specific capital projects such as roads, bridges, public facilities, cultural/recreational/historic facilities, water and sewer projects, flood control, storm water management, and beach access/renourishment.²⁵ This tax may be imposed in addition to all other sales and use taxes to pay the debt service on bonds issued for various capital projects in the counties that impose the tax.²⁶ It may not be imposed for more than 8 years for newly imposed taxes or 7 years for reimposed taxes.²⁷
- Transportation:** The Transportation Tax is imposed specifically to defray the debt service on bonds issued for transportation projects in the counties that impose this type of local tax. The tax, not to exceed 1 percent, is used for transportation needs such as roads and bridges, and it may be imposed in addition to the local option sales and use tax.²⁸ The increase must be for a specific period of time to collect a limited amount of money.²⁹ This tax can also potentially fund transportation-related recreation projects, such as trails or greenbelts. Charleston, Berkeley and Dorchester Counties have created "greenbelt provisions" and chose to allocate a percentage of their transportation tax funds to greenbelts (as high as 17% and just below 5%). Issuing bonds from the revenues requires a separate question. The tax may not exceed twenty-five years or the length of payment for each project, whichever is shorter in length, for which the tax may be imposed.³⁰ Appendix E has a comprehensive background of Charleston County's Greenbelt Program.

²² <https://dor.sc.gov/tax/green-space>

²³ South Carolina Sales and Use Tax Manual 2022 Edition

²⁴ S.C. Code of Laws, 4-10-1020 (F). Clarification is needed as to whether the state sales tax counts towards the "more than two existing sales and use taxes."

²⁵ S.C. Code of Laws, 4-10-330

²⁶ <https://dor.sc.gov/tax/capital-project>

²⁷ South Carolina Sales and Use Tax Manual 2022 Edition

²⁸ <https://dor.sc.gov/tax/transportation>

²⁹ South Carolina Sales and Use Tax Manual 2022 Edition

³⁰ S.C. Code of Laws, 4-37-30

Using the Local Sales Tax for Conservation

Jasper County could consider adopting a county green space, capital projects, or transportation sales tax with a “greenbelt provision.” The county green space and transportation tax may be levied up to 1 percent, while the capital projects tax must be levied at 1 percent. Unprepared food items eligible for purchase with United States Department of Agriculture food coupons are exempt from the county green space and capital projects tax, but not from the transportation tax.³¹

The table below shows the estimated revenue and cost to the median household in the county for the three different sales tax options. For example, a 0.25 percent county green space sales tax would generate more than \$1.5 million annually at a cost of \$33 for the median household each year. Alternatively, a 1 percent capital projects sales tax would generate more than \$6 million per year at an annual cost of \$133 for the median household, and a 0.25 percent transportation sales tax would generate more than \$1.9 million per year and cost the median household \$41 annually. Spending by residents on taxable goods would generate roughly 25-26 percent of the total sales tax revenue collections, depending on whether groceries are taxed, while visitors and commercial spending would generate the remainder.

Jasper County Sales Tax Revenue & Cost Estimates				
County Green Space Sales Tax	Annual Revenue*	Annual Cost per Household	Total Revenue Attributed to Resident Spending	% Revenue Attributed to Resident Spending
0.25%	\$1,516,266	\$33	\$392,167	26%
0.50%	\$3,032,532	\$66	\$784,334	26%
0.75%	\$4,548,797	\$100	\$1,176,502	26%
1.00%	\$6,065,063	\$133	\$1,568,669	26%
Capital Projects Sales Tax	Annual Revenue*	Annual Cost per Household	Total Revenue Attributed to Resident Spending	% Revenue Attributed to Resident Spending
1.00%	\$6,065,063	\$133	\$1,568,669	26%
Transportation Sales Tax	Annual Revenue**	Annual Cost per Household	Total Revenue Attributed to Resident Spending	% Revenue Attributed to Resident Spending
0.25%	\$1,957,552	\$41	\$481,296	25%
0.50%	\$3,915,105	\$82	\$962,592	25%
0.75%	\$5,872,657	\$122	\$1,443,888	25%
1.00%	\$7,830,209	\$163	\$1,925,185	25%
<i>*Based on FY 2022 net taxable sales of \$606,506,306 in Jasper County (does not include groceries) (SC Department of Revenue).</i>				
<i>**Based on FY 2022 transportation sales tax distributions to Jasper County (includes groceries) (SC Department of Revenue).</i>				

Implementation

If a countywide or less than countywide referendum is held on a question, the electoral board charged with conducting the referendum shall make the ballot question available to the news media in the county at least forty-five days in advance of the date of the referendum. If the electoral board determines that a referendum question is of a nature that it might not be clearly understood by the voters, it may prepare a simplified or, when appropriate, more detailed explanation of the question that must be placed on the ballot along with the referendum question. When mechanical devices for voting are used, printed copies of the explanation must be made available at each voting precinct. The explanation provided must be made available to the news media in the county on the same schedule as the question.³²

The authority charged by law with conducting an election must publish two notices of general, municipal, special, and primary elections held in the county in a newspaper of general circulation in the county or municipality, as appropriate. Included in each notice must be a reminder of the last day persons may

³¹ S.C. Code of Laws, 4-10-350 (B), 4-10-1040(B), and 4-37-30 (A)(9)
³² S.C. Code of Laws, 7-1-100

register to be eligible to vote in the election for which notice is given, notification of the date, time, and location of the hearing on ballots challenged in the election, a list of the precincts involved in the election, the location of the polling places in each of the precincts, and notification that the process of examining the return-addressed envelopes containing absentee ballots may begin at 7:00 a.m. on the second day immediately preceding election day at a place designated in the notice by the authority charged with conducting the election. The first notice must appear not later than sixty days before the election and the second notice must appear not later than two weeks after the first notice.³³

No question may be submitted to the qualified electors in a referendum held at the time of a general election unless the question is submitted to the appropriate election commission to be placed on the ballot no later than 12:00 noon on August fifteenth or, if August fifteenth falls on Saturday or Sunday, not later than 12:00 noon on the following business day.³⁴

The form of ballot in an election on the issuance of bonds or in which any other question or issue is submitted to a vote of the people shall be a statement of the question or questions and shall thereafter have the following words:

In favor of the question or issue (as the case may be) []

Opposed to the question or issue (as the case may be) []

The voter shall be instructed in substance, if he wishes to vote in favor of the proposition to place a check or cross mark in the square after the words first above written and if he wishes to vote against the proposition to place a check or cross mark in the square after the words second above written.³⁵

Appendix F contains ballot language examples. See Appendices G, H, and I for the relevant statutes which detail the specific implementation steps for each type of sales tax.

³³ S.C. Code of Laws, 7-13-35

³⁴ S.C. Code of Laws, 7-13-355

³⁵ S.C. Code of Laws, 7-13-400

Property Tax

Real property (other than agricultural real property and most property subject to a negotiated fee in lieu of taxes) is appraised to determine fair market value. Real property is reappraised on a countywide basis every five years and is usually subject to reassessment (i.e., assessment based on the reappraised value) in the next year. For purposes of this reassessment, any increase in the fair market value of any parcel is limited to 15 percent. This cap on value remains in effect until a transfer of property occurs.

All manufacturing and utility property are assessed at 10.5 percent. Commercial personal property is also assessed at 10.5 percent. A person's primary residence is assessed at 4 percent, if qualified for the legal residence rate;³⁶ other real property is assessed at 6 percent. Personal motor vehicles are assessed at 6 percent. The fair market value is multiplied by the assessment ratio to produce the "assessed value" of a particular piece of property. Taxes are levied based on this assessed value.

Every taxing jurisdiction in South Carolina may determine annually the number of mills required so that when applied to the total assessed value of property subject to taxation enough money will be raised to operate efficiently for the following fiscal year. The millage rate may be increased with a majority vote of the local government body. However, a 2/3rds vote is required for increases in revenue that exceed the consumer price index (essentially a measure of inflation) for the preceding year, or the rollback millage³⁷ in a reassessment year.³⁸

This millage rate limitation may be overridden, and the millage rate may be further increased by a positive majority vote of the appropriate governing body. The vote must be taken at a specially called meeting held solely for the purpose of taking a vote to increase the millage rate. The County Council must provide public notice of the meeting notifying the public that there is meeting to vote on overriding the limitation and increase the millage rate. Notice of the hearing shall be advertised in at least one South Carolina newspaper of general circulation in the area. Public comment must be received by the County Council prior to the override vote.³⁹ There is no means to permanently dedicate an increase in property taxes to a particular fund. Therefore, the increase must be approved annually by the County Council.

Jasper County is permitted under South Carolina law to levy property taxes for general governmental services and for the principal and interest on long-term debt. Property tax revenue is expected to be \$31.4 million in FY2024. Property taxes are the county's largest single revenue source.⁴⁰

Using the Property Tax for Conservation

There is no means to permanently dedicate an increase in property taxes to a particular purpose. However, a dedication can be approved by the County Council on an annual basis. The council could dedicate a portion of the increased millage from year to year, or a portion of the existing millage, to parks and conservation by ordinance. Nearby Beaufort County originally funded its Rural and Critical Lands Preservation Program through an annual dedication of 2 mills by the county council, approved each year in the county's budget. In 2000, Beaufort County received voter approval to issue \$40 million in general obligation bonds, with the debt service to be paid by the annual dedication. Beaufort County voters also passed bond referenda for similar purposes four more times, most recently in 2018. The process for dedicating a portion of property tax to parks and conservation is discussed in the above section in accordance with South Carolina tax law.

³⁶ The legal residence and not more than 5 contiguous acres, when owned totally or in part in fee simple or by life estate and occupied by the owner of the interest, is taxed based on an assessment ratio of 4 percent. The residence must be the domicile of the owner at some time during the tax year.

³⁷ Rollback millage is calculated by dividing the prior year property tax revenues by the adjusted total assessed value applicable in the year the values derived from a countywide equalization and reassessment program are implemented. S.C. Statutes § 12-37-251(E).

³⁸ S.C. Code of Laws, 6-1-320, (A).

³⁹ S.C. Code of Laws, 6-1-320, (C).

⁴⁰ Jasper County FY 2023-2024 Budget

The table below demonstrates the revenues and costs of various levels of property tax in Jasper County. For example, 3 mills dedicated to parks and conservation would generate roughly \$645,000 per year at a cost of \$29 for the median homeowner.

Jasper County Property Tax Revenue and Cost Estimates			
Millage	Total Assessed Value*	Estimated Annual Revenue	Annual Cost for Median Home**
1.0	\$215,102,952	\$215,103	\$10
2.0	\$215,102,952	\$430,206	\$19
3.0	\$215,102,952	\$645,309	\$29
4.0	\$215,102,952	\$860,412	\$39
5.0	\$215,102,952	\$1,075,515	\$49
<i>*Jasper County Comprehensive Annual Financial Report, Fiscal Year Ended June 30, 2023</i>			
<i>**Median value \$243,700 (US Census Quickfacts) with 4% assessment.</i>			

Election Analysis

Election History

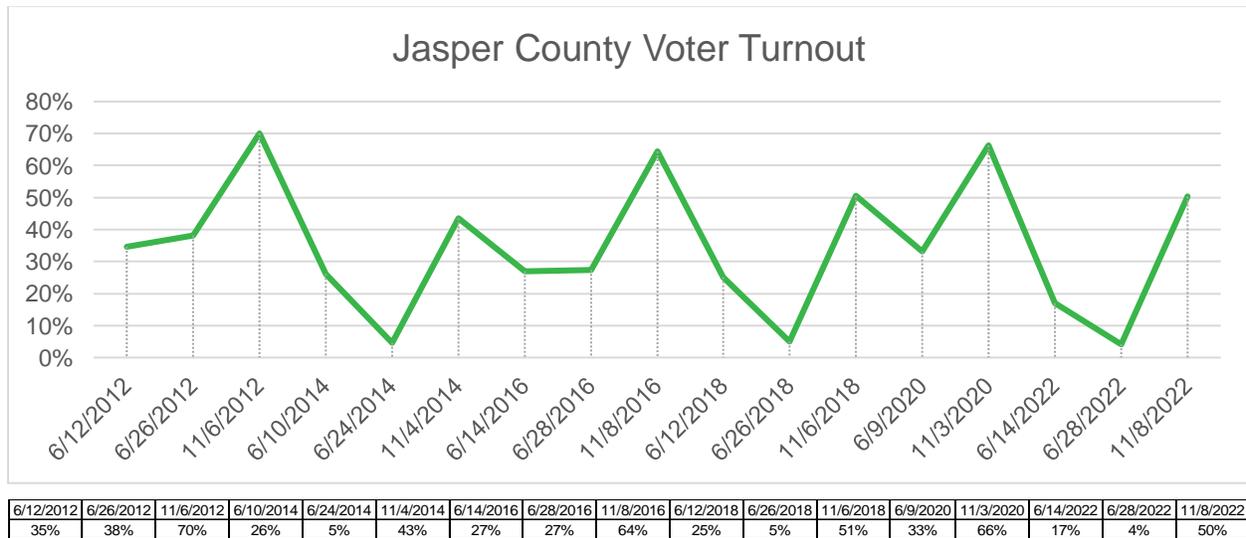
Election results can often be helpful in gauging voter support for capital projects and tolerance for public spending. Most of the financing options covered in this report require voter approval. As such, an examination of election history on similar fiscal questions can be instructive. Still, past election results are not necessarily indicative of current voter sentiment on public financing, nor on a particular proposal. Trust for Public Land recommends engaging a professional pollster to conduct a public opinion survey that tests ballot language, tax tolerance, and program priorities of Jasper County voters.

In November 2022, Jasper County voters rejected a 15-year reauthorization of the county’s education capital improvements 1 percent sales tax, with 55 percent voting no. Voters also rejected a \$100 million general obligation bond for schools, 52 percent voting no. In November 2016, Jasper County voters approved a 10-year 1 percent transportation sales tax with 52 percent support and \$30 million in transportation bonds with 51 percent support.

Voter Registration and Turnout

As of February 2024, Jasper County has 22,307 registered voters.⁴¹ Voters are not required to register by party in South Carolina. They can choose to be affiliated with a party on primary election day, but the county does not track this.

The chart and table below show voter turnout for every county-wide election in Jasper County since 2012. Turnout is highest for presidential elections and lowest for primary and runoff elections.



⁴¹ S.C. Election Commission

Appendix A: Revenue Options Summary

Revenue Options Summary			
Finance Mechanism	Description	Implementation	Comments
General Obligation (GO) Bonds	Jasper County has capacity to issue bonds for any public purpose. For instance, an \$8 million bond would add about \$589,000 to the county's annual debt service and cost the typical homeowner in the county about \$27 per year in additional property taxes for 20 years.	Voter approval required to exceed debt limit of 8% of total assessed value.	<p>Bonds raise substantial amounts of money up front, allowing a jurisdiction to make acquisitions now while land is still available.</p> <p>May not be used for operations and maintenance.</p> <p>Costs would be spread out over a long-time horizon, and therefore borne by current and future beneficiaries.</p> <p>Interest increases the total cost.</p> <p>Bonds are typically repaid from property taxes, which are usually somewhat regressive (less equitable), although far less regressive than sales taxes. The impact can be mitigated by incorporating homestead exemptions and low-income property tax credits.</p>
Sales Tax	Jasper County could consider adopting a county green space, capital projects, or transportation sales tax with a "greenbelt provision." For example, a 0.25 percent county green space sales tax would generate more than \$1.5 million annually at a cost of \$33 for the median household each year. Alternatively, a 1 percent capital projects sales tax would generate more than \$6 million per year at an annual cost of \$133 for the median household, and a 0.25 percent transportation sales tax would generate more than \$1.9 million per year and cost the median household \$41 annually.	Voter approval required.	<p>Would create a significant funding source and could be used for acquisition and other capital projects as well as operations and maintenance purposes.</p> <p>Sales tax revenues can fluctuate significantly with changing economic conditions.</p> <p>Unprepared food items eligible for purchase with United States Department of Agriculture food coupons are exempt from the county green space and capital projects tax, but not from the transportation tax.</p> <p>Spending by residents on taxable goods would generate roughly 25-26 percent of the total sales tax revenue collections, depending on whether groceries are taxed, while visitors and commercial spending would generate the remainder.</p> <p>Sales taxes are very regressive (much less equitable). The impact can be mitigated by exempting basic necessities such as food and medications.</p>
Property Tax	Jasper County is permitted under South Carolina law to levy property taxes for general governmental services. For example, 3 mills dedicated to parks and conservation would generate roughly \$645,000 per year at a cost of \$29 for the median homeowner.	County Council can increase millage or dedicate part of existing millage.	<p>Not a permanent funding source; must be approved by County Council each year.</p> <p>Would require a pay-as-you-go approach to financing, or wait to save enough funds for a large project.</p> <p>Dedicating part of the existing millage could divert funding from other county programs, necessitating a decrease in services or need to generate additional funds from another source.</p> <p>Property taxes are usually somewhat regressive (less equitable), although far less regressive than sales taxes. The impact can be mitigated by incorporating homestead exemptions and low-income property tax credits.</p>

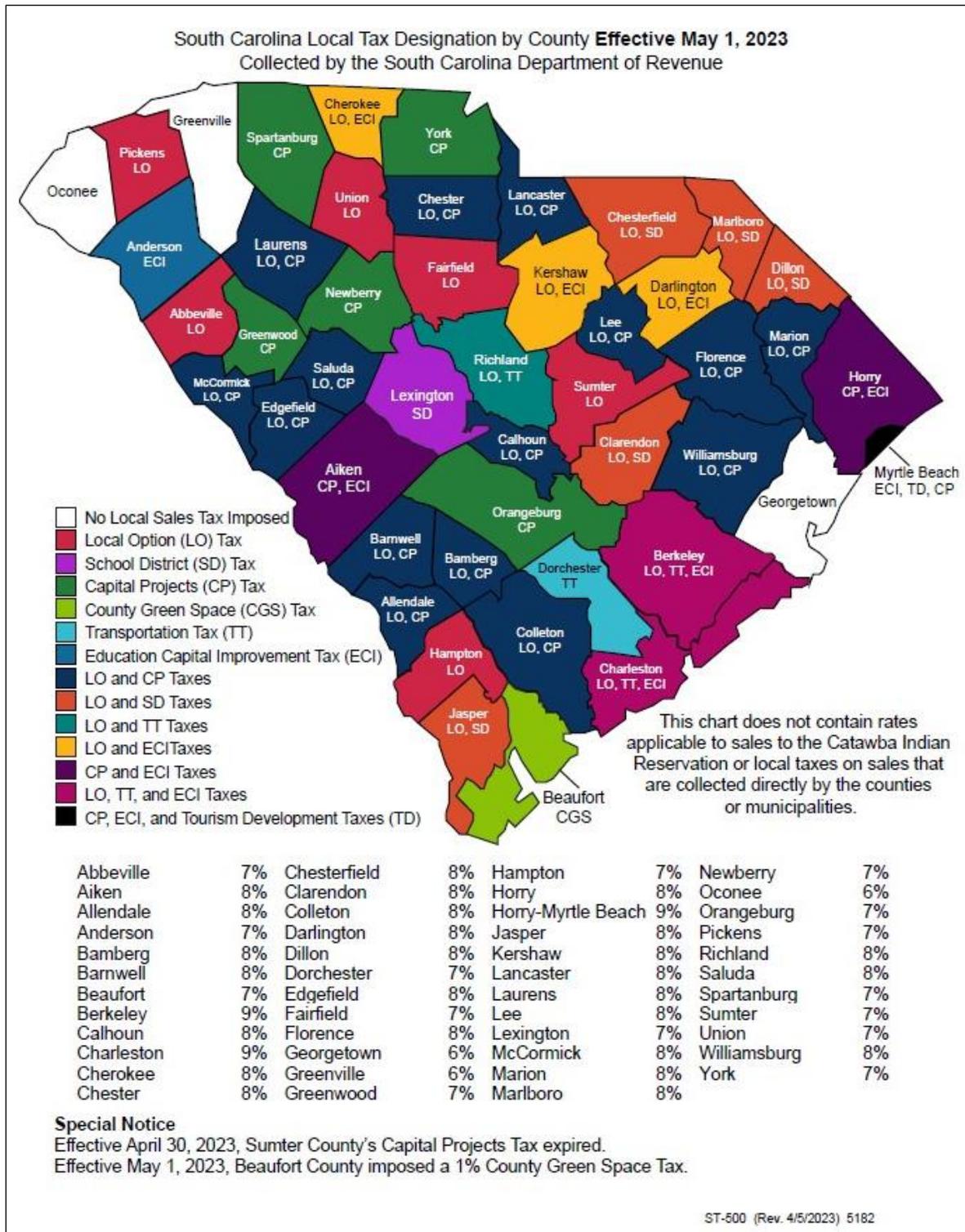
Appendix B: South Carolina Local Conservation Finance Measures

South Carolina Local Conservation Finance Measures, 2000-present							
Jurisdiction Name	Date	Description	Total Funds at Stake	Conservation Funds at Stake	Status	% Yes	Notes
Beaufort County	11/7/2000	Bond issue to purchase open land, development rights, and conservation easements	\$40,000,000	\$40,000,000	Pass	73%	
Beaufort County	11/2/2004	5-year, 1 cent sales tax for capital improvements, a portion of which will address park and open space needs of county residents	\$117,203,500	\$11,870,000	Fail	50%	
Beaufort County	11/7/2006	Bond to preserve natural land, farmland and water quality	\$50,000,000	\$50,000,000	Pass	76%	
Beaufort County	11/6/2012	Bond for the acquisition of open space, farmland and other natural areas	\$25,000,000	\$25,000,000	Pass	62%	
Beaufort County	11/4/2014	Bond for land acquisition and preservation	\$20,000,000	\$20,000,000	Pass	73%	
Beaufort County	11/6/2018	Bond for the protection of natural land, farmland, and water quality	\$25,000,000	\$25,000,000	Pass	70%	
Beaufort County	11/8/2022	2-year, one percent sales tax increase for green space preservation	\$100,000,000	\$100,000,000	Pass	53%	52% of voters approved additional question of \$100M in bonding
Berkeley County	11/8/2022	7-year, one percent sales tax continuation for transportation and greenbelt projects	\$587,000,000	\$58,700,000	Pass	74%	71% of voters approved second question of \$89M in bonding
Bethel Lake Wylie Land Acquisition & Preservation Tax District	11/3/2020	Special tax district capped at 5-mills per year for the acquisition of properties for green space, conservation and historic purposes.	\$10,000,000	\$10,000,000	Pass	62%	
Charleston	11/7/2023	Bond for parks and recreation	\$70,000,000		Pass	80%	
Charleston County	11/7/2000	Sales and use tax increase to fund farm, forest lands and open space protection, and mass transit and roads	\$1,213,200,000	\$303,300,000	Fail	49%	
Charleston County	11/7/2000	Bond issue for parkland acquisition	\$35,000,000	\$35,000,000	Pass*	50%	Due to the failure of Question 1 (sales tax increase), this question despite its approval by voters contains no funds for conservation
Charleston County	11/5/2002	Question 1: 25-year, .5 percent sales tax for roads, public transportation, parks and green space	\$1,303,360,000	\$221,500,000	Pass*	60%	Measure was subsequently overturned in the courts.
Charleston County	11/2/2004	25-year, 1/2 cent sales tax increase for transportation, roads, open space, and parks	\$1,303,360,000	\$221,571,200	Pass	59%	
Charleston County	11/8/2016	25-year, 1/2 cent sales tax increase for transportation, roads, open space, and parks	\$2,100,000,000	\$210,000,000	Pass	52%	
Dorchester County	11/2/2010	Bond for the protection of water quality, forests, parks, and wildlife habitat	\$5,000,000	\$5,000,000	Pass	71%	
Dorchester County	11/5/2019	Bond for parks and recreation	\$38,000,000	\$8,000,000	Pass	67%	
Dorchester County	11/8/2022	15-year, continuation of one percent transportation sales tax including greenbelt projects	\$735,000,000	\$35,000,000	Pass	59%	61% supported additional question of \$400M in bonding
Greenville County	11/5/2002	1-year; 1% sales tax increase for parks	\$50,000,000	\$31,000,000	Fail	41%	
Hilton Head Island	11/7/2000	Bond issue to purchase land for public use, parks, and to manage growth	\$20,000,000	\$9,500,000	Pass	78%	
Hilton Head Island	11/4/2003	Bond for land acquisition, preservation of historic sites, open space	\$15,000,000	\$15,000,000	Pass	83%	
Hilton Head Island	11/4/2008	Bond for the preservation of beaches, open space and parkland	\$17,000,000	\$17,000,000	Pass	75%	
Mount Pleasant	11/8/2022	Bond for town improvements including funding for the acquisition of greenspace for land preservation and passive use	\$50,000,000	\$1,500,000	Pass	51%	

Appendix C: Bond Ballot Language Examples

Bond Ballot Language Examples				
Jurisdiction Name	Date	Status	% Yes	Ballot Language
Charleston	11/7/2023	Pass	80%	<p>City of Charleston Parks Bond Referendum</p> <p>For the purpose of improving and creating parks, pools, playgrounds, trails and recreation facilities, shall the City of Charleston be authorized to issue general obligation bonds in an amount not to exceed \$70 million for capital improvement projects throughout the City to implement the Charleston Parks and Recreation Master Plan; the proceeds from the bonds will be used to fund the following projects:</p> <ul style="list-style-type: none"> •On the Peninsula, park upgrades and renovations to McMahon Playground and Corrine Jones Playground; •In West Ashley, redevelopment of a new year-round aquatic center, indoor community space, fields, and other improvements at the W.L. Stephens Aquatic Center at Forest Park; •Serving the West Ashley and Johns Island area, a master plan for passive park space and phase I recreational fields construction for a new Bear Swamp Park; •On Johns Island, the master plan and construction for a new Johns Island Recreation Center and Aquatic Facility; •On James Island, improvements to pool and recreation facilities at the James Island Recreation Complex; •On James Island, a master plan and phase 1 construction for a new Dill Tract Recreation Complex; •On Daniel Island and the Cainhoy Peninsula, acquisition of land and construction of new and improved fields and recreational facilities; •In West Ashley, Phase 2 planning for the addition of a 25 meter pool for the Bees Landing Recreation Center; •Throughout the City, improvements to existing playing fields, walking and biking trails, and tennis, pickleball and basketball courts; •Any remaining city-wide parks and recreation projects identified by the Charleston Parks and Recreation Master Plan. <p>All funds for projects from the proceeds of these bonds shall be subject to review by the City's Recreation Commission and approved by City Council.</p> <p>Yes, in favor of the question No, opposed to the question</p>
Mount Pleasant	11/8/2022	Pass	51%	<p>Town of Mount Pleasant Referendum</p> <p>Must a four mill tax, not to exceed a maximum debt issuance of Fifty Million Dollars (\$50,000,000.00), be imposed in Mount Pleasant with the revenue of the tax used to pay, directly or indirectly, the cost of the following public projects as prioritized herein, in the Town of Mount Pleasant:</p> <ol style="list-style-type: none"> 1. Construction, maintenance and operation of recreation amenities including: rectangular sports fields, a multipurpose facility gymnasium, tennis and pickle ball courts all located at the park land on Rifle Range Road, Town of Mount Pleasant; 2. Acquisition, construction, maintenance and operation of a network or portion of a network of multi-use paths known as the Mount Pleasant Way linking key portions of the Town including recreation facilities, parks and neighborhoods; 3. Park West Pool renovation and maintenance including the demolition and redesign and building of the lobby, locker rooms, and office; and 4. Acquisition of greenspace for land preservation and passive use; and 5. Mugsy Kerr Tennis Complex maintenance, renovation and expansion of the facility. <p>Yes, In favor of the question No, Opposed to the question</p>
Dorchester County	11/5/2019	Pass	67%	<p>REFERENDUM QUESTION – DORCHESTER COUNTY PARKS AND RECREATION AUTHORIZATION FOR ISSUANCE OF NOT TO EXCEED \$38,000,000 GENERAL OBLIGATION BONDS TO FUND PARKS AND RECREATIONAL FACILITIES IN DORCHESTER COUNTY</p> <p>Shall Dorchester County, South Carolina be authorized to issue general obligation bonds in an amount not to exceed \$38,000,000 for funding the acquisition of land and the design and construction of parks and recreational facilities at various locations throughout the County, including the development of the Dorchester County Courthouse Park in St. George, the Ashley River Park, the Ashley River Park-Rosebrock ParkSwamp Fox Connector and the Fine Trace Natural Area in Summerville, and the development of hiking, biking and pedestrian trails and bridges, together with associated infrastructure, at various locations throughout the County?</p>
Beaufort County	11/6/2018	Pass	70%	<p>Shall Beaufort County, South Carolina, issue general obligation bonds, not to exceed \$25 million, for the purpose of land preservation, by purchasing open land in Beaufort County in order to protect water quality, protect local waterways such as the Port Royal Sound, and local creeks and rivers such as the Okatie, Broad and May Rivers, wildlife areas, wetlands, natural lands, farmland, coastal areas, shellfish beds, and nursery areas for recreational and commercial fisheries, and beaches, and provide buffers for the Marine Corps Air Station Beaufort. All expenditures shall be subject to an annual independent audit and an amount not to exceed twenty percent (20%) of the funds created by this referendum may be used to improve existing and newly acquired open space and natural areas protected under this program</p>
Beaufort County	11/4/2014	Pass	73%	<p>GENERAL OBLIGATION BONDS, NOT TO EXCEED \$20,000,000 FOR LAND PRESERVATION TO PROTECT NATURAL LAND, FARMLAND AND WATER QUALITY NOVEMBER 4, 2014</p> <p>Shall Beaufort County, South Carolina issue general obligation bonds, not to exceed \$20,000,000, representing a borrowing that at no time shall exceed 1 mill in debt service repayment, for the purpose of land preservation, by purchasing land, development rights and/or conservation easements in all areas of Beaufort County, in order to protect water quality, natural lands, wildlife areas, farmland, parkland, recreational areas, coastal areas, rivers and wetlands, provided that all expenditures shall be prioritized based upon an official criteria and ranking system established for the County, and subject to an annual independent audit and provide that an amount, not to exceed 20 percent (20%) of the amount borrowed may be spent on improvements, to those lands which have been acquired by Beaufort County, South Carolina under previous rural and critical lands programs and all such lands acquired under this current proposed borrowing?</p> <p>If the voter wishes to vote in favor of the question, place a check or cross mark in the square after the words "In favor of the question"; if the voter wishes to vote against the question, place a check or cross mark in the square after the words "Opposed to the question."</p> <p>YES In favor of the question [] NO Opposed to the question []</p>

Appendix D: Local Sales Taxes by County



Appendix E: Background on Charleston County's Greenbelt Program

Pegeen Hanrahan, Southeast Conservation Finance Director, Trust for Public Land

The Charleston County, South Carolina Greenbelt Program is a longstanding effort to protect natural and agricultural land. The program also has helped to fund active parks. This information was compiled in February 2021 from a discussion with Cathy Ruff, the Director of Charleston County's Greenbelt Program. Ms. Ruff's successor is Eric Davis, 854-219-3232 or EDavis@charlestoncounty.org. He is a source of deep information on how Charleston County has implemented this program and would be an excellent resource to any other South Carolina government giving consideration to such an effort. Tom O'Rourke, the Former Executive Director of the Charleston County Park and Recreation Commission and a former City Councilman in Mount Pleasant, also provided valuable insight, and can be reached at 843-345-3915, or by E-mail at tom@tomoparksandrec.com.

Charleston first started its greenbelt program in 2004. With 59% approval, voters authorized a 25-year ½ cent transportation sales tax. The total funding was for approximately \$1.3 Billion, with about \$221 Million dedicated to parks and open space, 17% of total revenue. Trust for Public Land's (TPL) Conservation Finance program supported this ballot measure, providing feasibility research, polling, ballot measure design, and assistance with the voter education campaign for passage.

A second ½ cent transportation sales tax was approved in 2016, with 52% approval and \$210M dedicated to greenbelts, out of a total projected revenue stream of \$2.1B, or 10% of the revenue collected. TPL's also supported the 2016 ballot measure, providing feasibility research, polling, and ballot measure design.

Property acquisition was started in 2007, after holding a public input process to create the Charleston County Greenbelt Plan. Growth pressures at the time created a lot of urgency to get the program up and running quickly. Ms. Ruff noted that it can be a challenge to spend transportation sales tax revenues quickly on roads, bridges, and similar projects with complex development plans, so the conservation lands program created some timing flexibility on the flow of funds; more of the revenue was spent up front on conservation efforts as project design and engineering proceeded on the transportation needs.

The County engaged professional assistance from Chuck Flink with Greenways Incorporated of North Carolina, a well-known expert in conservation and trails. Adopted by ordinance, the program established an Advisory Board and project selection criteria, with a focus on municipal governments and private entities applying to the County for funding to protect rural areas, greenspace and other identified priorities. After reauthorization in 2016, the county completed a full review of progress to date; the primary amendments to the program were to include lands to hold waters from flooding and otherwise protect against storm events.

Revenues collected from the First Sales Tax were dedicated, with 70% of funding for rural projects to protect lands (farms, forests and natural areas) that are outside the urban growth boundary. The remaining 30% was dedicated to parks and lands in municipalities, based on a population-based formula. Revenues from the Second Sales Tax were split 50% each to rural and urban lands.

The program enables some land to remain in private ownership, with land trusts or similar entities holding the conservation easements, with deed restrictions recorded and overseen by County staff. An interpretation of the sales tax law in South Carolina has encouraged Charleston County to use general fund dollars for staff costs. Substantial match is brought into projects by landowner donations, federal and state funds. Charleston County is typically paying \$1,600 to \$1,900 per acre to protect rural land from future development and maintain it in its agricultural or natural condition. An example of a recent dedication of value was in Mt. Pleasant, where 600 acres were protected around Boone Hall Plantation for \$5M, with around \$25M in value donated by the landowner.

About 10,000 acres of Greenbelt land is owned fee simple and open to public access with deed restrictions recorded and overseen by County staff. The average cost per acre of these lands is

approximately \$17,000. This 20% of the protected land has required about 80% of funds to place it in public ownership, while the conservation easement program provides 80% of the acres in conservation with 20% of funds expended.

There is an excellent and comprehensive website on the program located here:

<https://greenbelt.charlestoncounty.org>

The ballot language approved in 2016 was as follows:

CHARLESTON COUNTY SPECIAL SALES AND USE TAX

QUESTION 1

I approve a special sales and use tax in the amount of one-half (1/2) of one percent to be imposed in Charleston County for not more than twenty-five (25) years, or until a total of \$2,100,000,000 in resulting revenue has been collected, whichever occurs first. The sales tax proceeds will be used to fund the following projects:

Project (1) For financing the costs of highways, roads, streets, bridges, and other transportation-related projects facilities, and drainage facilities related thereto, and mass transit systems operated by Charleston County or jointly operated by the County and other governmental entities. \$1,890,000,000.

Project (2) For financing the costs of greenbelts. \$210,000,000.

YES

NO

Instructions to Voters:

All qualified electors desiring to vote in favor of levying the special sales and use tax shall vote "YES;" and

All qualified electors opposed to levying the special sales and use tax shall vote "NO."

The language approved in 2004 was as follows:

QUESTION 1

I approve a special sales and use tax in the amount of one-half (2) of one percent to be imposed in Charleston County for not more than 25 years, or until a total of \$1,303,360,000 in resulting revenue has been collected, whichever occurs first. The sales tax proceeds will be used for the following projects:

Project (1) For financing the costs of highways, roads, streets, bridges, and other transportation- related projects facilities, and drainage facilities related thereto, and mass transit systems operated by Charleston County or jointly operated by the County and other governmental entities. \$1,081,788,800.

Project (2) For financing the costs of greenbelts. \$221,571,200.

YES

NO

Instructions to Voters: All qualified electors desiring to vote in favor of levying the special sales and use tax shall vote “YES;” and

All qualified electors opposed to levying the special sales and use tax shall vote “NO.”

QUESTION 2

I approve the issuance of not exceeding \$113,000,000 of general obligation bonds of Charleston County, payable from the special sales and use tax described in Question 1 above, maturing over a period not to exceed 25 years, to fund completion of projects from among the categories described in Question 1 above.

YES

NO

Instructions to Voters: All qualified electors desiring to vote in favor of the issuance of bonds for the stated purposes shall vote “YES;” and

All qualified electors opposed to the issuance of bonds for the stated purposes shall vote “NO.”

We also learned some background from Tom O'Rourke, who was for many years the Executive Director of Charleston County Park and Recreation Commission. This is a separate park district, not affiliated with Charleston County. Mr. O'Rourke indicated that while the sales tax was clearly focused on transportation, the County Council and key County staff felt as though including the greenbelt provision would help to pass the measure. TPL's polling for both sales tax measures also showed that Charleston County voters strongly supported many of the “greenbelt” components of the measure and that support for conservation-related projects was often stronger than support for individual transportation projects. Part of the agreement was that there would be a specific allocation for the Charleston County Park and Recreation Commission, although of course the cities also wanted a share of park money, which was provided based on population. These cities are still spending their allotment. CCPRC's money was spent fast, as their decision was to bond their \$72 million allotment immediately to provide \$36 million up front, as land was being developed at a rapid pace. Mr. O'Rourke provided two background documents, which are attached.

Additional Questions and Answers on the Transportation Sales Tax Greenbelt Provision:

Is there a set percentage allowed for the Transportation Sales Tax Greenbelt Provision, or can it be set as desired?

Set as desired (Section 4-37-30)

What exactly are the allowable uses of greenbelt funds?

With little state guidance on “greenbelts,” the county chose to define what it was and hence how funding could be used.

“For the purpose of the Charleston County Greenbelts Plan, the term greenbelts will be used to describe a variety of land types. Greenbelts may include lands in rural, suburban and urban settings. Access to greenbelts varies with the types of land acquired and type of use desired. The various types of greenbelts are listed below. They may include, but are not limited to, their subcategories: - Passive greenspace: Trails, greenways, interpretive parks, and access points for water activities, such as fishing, crabbing, boating, etc. - Active greenspace: Play fields and parks with low environmental impact - Low Country natural resources: Upland forests, swamps, bogs, brackish and freshwater wetlands, Carolina bays, marsh islands, and cypress, backwater, and saltwater marshes - Productive landscapes: Lands used for agriculture, silviculture, and mariculture

- Heritage landscapes: Irreplaceable cultural and historical landscapes unique to the County - Corridors: Scenic roadways, abandoned rail lines, utility corridors, and scenic waterways - Natural infrastructure: Floodplains, riparian zones, and lands critical to clean water - Reclaimed greenspace: Brownfields, abandoned sites, and other green infill projects

https://greenbelt.charlestoncounty.org/presentations/GAB_Plan/Appendix_A.pdf

Charleston County Greenbelt funds can be used for the acquisition of land and/or purchase of development rights on property within Charleston County. Minor improvements that can be paid for with Greenbelt funds are limited to boardwalks, foot bridges, unpaved trails, unpaved roadways, and unpaved small parking areas. Other improvements are allowed but must be funded by other sources. The improvements can only be funded on lands purchased with Greenbelt funds, with the exception of our beach communities. They can apply to use funds to improve lands they own and are willing to place under the Greenbelt deed restrictions.

Land purchased with Greenbelt funds can be used for the following:

- Passive greenspace: Trails, greenways, interpretive parks, and access points for water activities, such as fishing, crabbing, boating, etc.
- Active greenspace: Play fields and parks with low environmental impact
- Lowcountry natural resources: Upland forests, swamps, bogs, brackish and freshwater wetlands, Carolina bays, marsh islands, and cypress, backwater, and saltwater marshes
- Productive landscapes: Lands used for agriculture, silviculture, and mariculture
- Heritage landscapes: Irreplaceable cultural and historical landscapes unique to the County
- Corridors: Scenic roadways, abandoned rail lines, utility corridors, and scenic waterways
- Natural infrastructure: Floodplains, wildlife habitat, riparian zones, and lands critical to clean water
- Reclaimed greenspace: Brownfields, abandoned sites, and other green infill projects

Funds can also be used for closing/admin costs that are customary and reasonable for closing (such as title search, appraisals, plats, attorney fees). Continued operational and maintenance costs are not allowable expenses.

If there's a desire to bond the funds, does that require a separate question?

Yes (Section 4-37-30) (A)(3)

What, if any, limitations are there on the number of years of authorization allowed?

"The maximum time, stated in calendar years or calendar quarters, or a combination of them, not to exceed twenty-five years or the length of payment for each project whichever is shorter in length, for which the tax may be imposed;" (Section 4-37-30) (A)(1)b

Appendix F: Sales Tax Ballot Language Examples

Sales Tax Ballot Language Examples				
Jurisdiction Name	Date	Status	% Yes	Ballot Language
Beaufort County	11/8/2022	Pass	53%	<p>The question is called, "Special Sales and Use Tax to Finance the Protection of Open Land and Green Spaces" and the ballot reads: QUESTION 1A. Shall a special one percent (1%) sales and use tax be imposed in Beaufort County for not more than two (2) years to raise up to \$100,000,000 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 Beaufort 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 []</p>
Berkeley County	11/8/2022	Pass	74%	<p>QUESTION 1 I approve the continuation of a special sales and use tax in the amount of one percent to be imposed in Berkeley County for not more than 7 years, or until all projects are funded, currently estimated to cost a total of FIVE HUNDRED EIGHTY SEVEN MILLION DOLLARS (\$587,000,000.00), whichever occurs first. The sales tax proceeds will be used for the following existing projects and the following new projects: Project (1): Using ninety percent (90%) of the referenced tax for financing the costs of highways, roads, streets, bridges, and other transportation-related projects, facilities, and drainage facilities related thereto, including but not limited to: Capacity Projects 1. US Highway 52 and US Highway 176 (existing) 2. US Highway 176 Phase 2 Widening (new) 3. Jedburg Road Improvements (new) 4. North Cedar Street Extension (new) 5. Old Mount Holly Road Improvements (new) 6. Cypress Gardens Road Improvements (new) 7. US Highway 52 Corridor Improvements (new) Intersection Improvements 1. Black Tom Road at Black Tom Road Extension (new) 2. Cooper Store Road at Black Tom Road Extension (new) 3. River Landing Drive at Seven Farms Drive (new) 4. US Highway 52 at Old Highway 52 and Rembert C. Dennis Blvd. (new) 5. US Highway 52 at southern terminus of Old Highway 52 (new) 6. Royle Road at Farmington Road and Treeland Drive (new) 7. US Highway 52 at Stephanie Drive and Windsor Mill Road (new) 8. Snake Road at NAD Road (new) 9. Tanner Ford Blvd at Tanner Hall Blvd (new) Resurfacing 1. United Drive (new) 2. Bushy Park Road (new) 3. Gravel Hill Road (new) 4. SC Highway 45 (new) 5. Harristown Road (new) 6. Not less than 200 total miles of local street resurfacing in the Bonneau, Charleston, Goose Creek, Jamestown n, Hanahan, Moncks Corner, St. Stephen, Summerville, and unincorporated areas of Berkeley County. Paving Projects 1. Dirt roads throughout the County as determined by the County governing body and staff. Other Transportation Projects 1. Oxford Road Bridge (new) 2. Trinity Road Bridge (new) 3. Bushy Park Dredging and Spoil Site (existing and new) 4. Yeamans Hall Road Improvements (new) 5. Sangaree Parkway Improvements (new) 6. Old Highway 52 at Orion Way (new) 7. Old Highway 52 at Colony Post Loop and Cypress Plantation Road (new) 8. Rivers Reach Drive (new) 9. Clements Ferry Road Multi-Use Path (existing) 10. Pedestrian Facilities (new) Project (2): Using ten percent (10%) of the referenced tax for financing greenbelt initiatives (including, but not limited to, purchasing property for conservation, purchasing conservation easements, creating passive greenspace, creating active greenspace, protecting natural resources, protecting agricultural or heritage landscapes, and protecting scenic corridors). YES NO Instructions to Voters: All qualified electors desiring to vote in favor of continuing the special sales and use tax shall vote "YES;" and All qualified electors opposed to continuing the special sales and use tax shall vote "NO." QUESTION 2 I approve the issuance of not exceeding EIGHTY NINE MILLION DOLLARS (\$89,000,000.00) of general obligation bonds of Berkeley County, payable from the special sales and use tax described in Question 1 above, maturing over a period not to exceed 7 years, to fund completion of projects from among the categories described in Question 1 above.</p>
Dorchester County	11/8/2022	Pass	59%	<p>DORCHESTER COUNTY SPECIAL SALES AND USE TAX QUESTION 1 I approve a special sales and use tax in the amount of one percent to be imposed in Dorchester County for not more than fifteen (15) years, or until a total of \$735,000,000 in resulting revenue has been collected, whichever occurs first. Collection of the sales and use tax will not begin until the current sales and use tax imposed in Dorchester County is terminated and will commence immediately following the termination of the current tax. The sales tax proceeds will be used to fund the following projects: Project (1) For financing the costs of highways, roads, streets, bridges, and other transportation-related projects facilities, and drainage facilities related thereto, and mass transit systems operated by Dorchester County or jointly operated by the County and other governmental entities. \$700,000,000. Project (2) For financing the costs of greenbelts. \$35,000,000. YES ___ NO ___ Instructions to Voters: All qualified electors desiring to vote in favor of levying the special sales and use tax shall vote "YES;" and All qualified electors opposed to levying the special sales and use tax shall vote "NO."</p>
Charleston County	11/8/2016	Pass	52%	<p>CHARLESTON COUNTY SPECIAL SALES AND USE TAX QUESTION 1 I approve a special sales and use tax in the amount of one-half (1/2) of one percent to be imposed in Charleston County for not more than twenty-five (25) years, or until a total of \$2,100,000,000 in resulting revenue has been collected, whichever occurs first. The sales tax proceeds will be used to fund the following projects: Project (1) For financing the costs of highways, roads, streets, bridges, and other transportation-related projects facilities, and drainage facilities related thereto, and mass transit systems operated by Charleston County or jointly operated by the County and other governmental entities. \$1,890,000,000. Project (2) For financing the costs of greenbelts. \$210,000,000. YES NO Instructions to Voters: All qualified electors desiring to vote in favor of levying the special sales and use tax shall vote "YES;" and All qualified electors opposed to levying the special sales and use tax shall vote "NO."</p>
Charleston County	11/2/2004	Pass	59%	<p>I approve a special sales and use tax in the amount of one-half (½) of one percent to be imposed in Charleston County for not more than 25 years, or until a total of \$1,303,360,000 in resulting revenue has been collected, whichever occurs first. The sales tax proceeds will be used for the following projects: Project (1) For financing the costs of highways, roads, streets, bridges, and other transportation-related projects facilities, and drainage facilities related thereto, and mass transit systems operated by Charleston County or jointly operated by the County and other governmental entities. \$1,081,788,800. Project (2) For financing the costs of greenbelts. \$221,571,200.</p>

Appendix G: County Green Space Sales Tax Statutes

SECTION 4-10-1010. Preservation procurements defined; sales and use tax.

(A) For the purposes of this article, "preservation procurements" means procuring open lands or green space for preservation, by and through the acquisition of interests in real property, including:

- (1) the acquisition of fee simple titles;
- (2) conservation easements;
- (3) development rights;
- (4) rights of first refusal;
- (5) options;
- (6) leases with options to purchase; and
- (7) any other interests in real property.

(B)(1) Subject to the requirements of this article, a county's governing body may impose a sales and use tax by ordinance, subject to a referendum, within the county area for preservation procurements.

(2) Revenues collected pursuant to this article may be used to defray debt service on bonds issued to pay for preservation procurements authorized in this article. This authorization is in addition to any other locally imposed sales and use taxes.

SECTION 4-10-1020. Imposition of sales and use tax; enacting ordinance requirements; referendum; results.

(A) A county governing body may impose a sales and use tax up to one percent authorized by this article, by ordinance, subject to a referendum. An enacting ordinance must specify:

- (1) the purpose for which the proceeds of the tax are to be used, which may include preservation procurements 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;
- (2) if the county proposes to issue bonds to provide for the payment of any costs of the preservation procurements, the maximum amount of bonds to be issued, whether the sales tax proceeds are to be pledged to the payment of the bonds and, if other sources of funds are to be used for the preservation procurements, a list of the other sources;
- (3) the maximum cost of the preservation procurements, to be funded from the proceeds of the tax or bonds issued as provided in this article and the maximum amount of net proceeds expected to be used to pay the cost or debt service on the bonds, as the case may be; and
- (4) the fact that preservation procurements may pertain to real property situated outside of the boundaries of the taxing jurisdiction.

(B) 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.

(C) The referendum question to be on the ballot must read substantially as follows:

"Must a special [percent] sales and use tax be imposed in [county] for not more than [time] to raise the amounts specified for preservation procurements for the purpose of procuring open lands and green space by and through the acquisition of interests in real property, 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 No "

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.

(D) 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 (B). 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.

(E) Upon receipt of the returns of a referendum, a county's governing body must, 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.

(F) The provisions of this section are not available to a county with more than two existing sales and use taxes currently in effect.

SECTION 4-10-1030. Imposition and termination of the tax.

(A) 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.

(B) The tax terminates the final day of the maximum time period specified for the imposition.

(C) Amounts collected in excess of the required net proceeds must first be applied, if applicable, to complete the preservation procurements for which the tax was imposed.

(D) 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 4-10-1040. Administration and collection of the tax.

(A)(1) 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.

(2) 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:

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

(B) The tax authorized by this article 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.

(C) 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.

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

(E) 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.

(F) 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.

(G) Notwithstanding the imposition date of the sales and use tax authorized pursuant to this chapter, with respect to services that are billed regularly on a monthly basis, the sales and use tax authorized pursuant to this article is imposed beginning on the first day of the billing period beginning on or after the imposition date.

SECTION 4-10-1050. Distributions to counties; confidentiality.

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.

SECTION 4-10-1060. Unidentified funds, transfers, and supplemental distributions.

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.

Appendix H: Capital Project Sales Tax Statutes

SECTION 4-10-310. Imposition of tax.

Subject to the requirements of this article, the county governing body may impose a one percent sales and use tax by ordinance, subject to a referendum, within the county area for a specific purpose or purposes and for a limited amount of time. The revenues collected pursuant to this article may be used to defray debt service on bonds issued to pay for projects authorized in this article. However, at no time may any portion of the county area be subject to more than one percent sales tax levied pursuant to this article or pursuant to any local law enacted by the General Assembly. This limitation does not apply in a county area in which, as of July 1, 2012, a local sales and use tax was imposed pursuant to a local act of the General Assembly, the revenues of which are used to offset the costs of school construction, or other school purposes, or other government expenses, or for any combination of these uses.

SECTION 4-10-315. Additional sale and use tax not exceeding one percent.

Notwithstanding Section 4-10-310, Section 4-37-40, or any other provision of law, a county which has imposed by ordinance a sales and use tax in an amount not to exceed one percent within its jurisdiction pursuant to this chapter may utilize the provisions of Chapter 37, Title 4 to impose an additional sales and use tax in an amount not to exceed one percent within its jurisdiction.

SECTION 4-10-320. Commission creation; composition.

(A) The governing body of any county is authorized to create a commission subject to the provisions of this section. The commission consists of six members, all of whom must be residents of the county, appointed as follows:

- (1) The governing body of the county must appoint three members of the commission.
- (2) The municipalities in the county must appoint three members, who must be residents of incorporated municipalities within the county, and who are selected according to the following mechanism:
 - (a) The total population of all incorporated municipalities within the county, as determined by the most recent United States census, must be divided by three, the result being an apportionate average.
 - (b) The respective population of each municipality in the county must be divided by the apportionate average to determine an appointive index.
 - (c) Each municipality in the county appoints a number of members to the commission equal to the whole number indicated by their appointive index. However, no single municipality may appoint more than two members to the commission; unless there is only one municipality in the county, and in such case the municipality is entitled to three appointments to the commission.
 - (d) When less than three members are selected to the commission in accordance with the prescribed appointive index method, the remaining member or members must be selected in a joint meeting of the commission appointees of the municipalities in the county. The member or members must be chosen from among the residents of the municipalities in the county that before this time have not provided a representative for the commission.
 - (e) In the event no municipality is entitled to appoint a member to the commission pursuant to the formula in subitem (c) of this subsection, the municipality with the highest appointive index must be deemed to have an appointive index of one.

(B) When the governing body of any county creates a commission, it must be created in accordance with the procedures specified in subsection (A) and only upon the request of the governing body of the county. If within the thirty-day period following the adoption of a resolution to create the commission, one or more of the municipalities fails or refuses to appoint their proportionate number of members to the commission, the county governing body must appoint an additional number of members equal to the number that any

such municipality is entitled to appoint. A vacancy on the commission must be filled in the manner of the original appointment.

(C) The commission created pursuant to this section must consider proposals for funding capital projects within the county area. The commission then formulates the referendum question that is to appear on the ballot pursuant to Section 4-10-330(D).

SECTION 4-10-330. Contents of ballot question; purpose for which proceeds of tax to be used.

(A) The sales and use tax authorized by this article is imposed by an enacting ordinance of the county governing body containing the ballot question formulated by the commission pursuant to Section 4-10-320(C), subject to referendum approval in the county. The ordinance must specify:

(1) the purpose for which the proceeds of the tax are to be used, which may include projects 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, and may include the following types of projects:

- (a) highways, roads, streets, bridges, and public parking garages and related facilities;
 - (b) courthouses, administration buildings, civic centers, hospitals, emergency medical facilities, police stations, fire stations, jails, correctional facilities, detention facilities, libraries, coliseums, educational facilities under the direction of an area commission for technical education, or any combination of these projects;
 - (c) cultural, recreational, or historic facilities, or any combination of these facilities;
 - (d) water, sewer, or water and sewer projects;
 - (e) flood control projects and storm water management facilities;
 - (f) beach access and beach renourishment;
 - (g) dredging, dewatering, and constructing spoil sites, disposing of spoil materials, and other matters directly related to the act of dredging;
 - (h) jointly operated projects of the county, a municipality, special purpose district, and school district, or any combination of those entities, for the projects delineated in subitems (a) through (g) of this item;
 - (i) any combination of the projects described in subitems (a) through (h) of this item;
- (2) the maximum time, in two-year increments not to exceed eight years from the date of imposition, or in the case of a reimposed tax, a period ending on April thirtieth, not to exceed seven years, for which the tax may be imposed;
- (3)(a) if the county proposes to issue bonds to provide for the payment of any costs of the projects, the maximum amount of bonds to be issued, whether the sales tax proceeds are to be pledged to the payment of the bonds and, if other sources of funds are to be used for the projects, specifying the other sources;
- (b) the maximum cost of the project or facilities or portion of the project or portion of the facilities, to be funded from proceeds of the tax or bonds issued as provided in this article and the maximum amount of net proceeds expected to be used to pay the cost or debt service on the bonds, as the case may be; and
- (4) any other condition precedent, as determined by the commission, to the imposition of the sales and use tax authorized by this article or condition or restriction on the use of sales and use tax revenue collected pursuant to this article.

(B) When the tax authorized by this article is imposed for more than one purpose, the enacting ordinance must set forth the priority in which the net proceeds are to be expended for the purposes stated. The enacting ordinance may set forth a formula or system by which multiple projects are funded simultaneously.

(C)(1) Upon receipt of the ordinance, the county 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. The referendum for imposition or reimposition of the tax must be held at the time of the **general election**. Subject to item (2), two weeks before the referendum the election commission must publish in a newspaper of general circulation the question that is to appear on the ballot, with the list of projects and the cost of the projects. If the proposed question includes the use of sales taxes to defray debt service on bonds issued to pay the costs of any project, the notice must include a statement indicating that 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) If the referendum on the question of imposing sales and use tax is conducted in an odd-numbered year, and it is the only matter being considered at the general election, then six weeks before the referendum, the election commission must publish in a newspaper of general circulation the question that is to appear on the ballot, with the list of projects and the cost of the projects.

(D) The referendum question to be on the ballot must read substantially as follows:

"Must a special one percent sales and use tax be imposed in (county) for not more than (time) to raise the amounts specified for the following purposes?"

(1) \$_____ for _____ (2) \$_____ for _____ (3) etc. Yes No

If the referendum includes the issuance of bonds, 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.

(E) 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. A subsequent referendum on this question must be held on the date prescribed in subsection (C). 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 that those entities would receive the net proceeds of the tax.

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

SECTION 4-10-340. Tax imposition and termination.

(A) If the sales and use tax is approved in the referendum, the tax is 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 the referendum, 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, the imposition is postponed for twelve months.

(B) The tax terminates the final day of the maximum time period specified for the imposition.

(C)(1) Amounts collected in excess of the required net proceeds must first be applied, if necessary, to complete a project for which the tax was imposed.

(2) If funds still remain after first using the funds as described in item (1) and the tax is reimposed, 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.

(3) If funds still remain after first using the funds as described in item (1) 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 an ordinance specifying the authorized purpose or purposes for which the funds will be used.

SECTION 4-10-350. Department of Revenue to administer and collect local tax.

(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 may prescribe amounts that may be added to the sales price because of the tax.

(B) The tax authorized by this article 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.

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

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

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

(F) 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.

(G) Notwithstanding the imposition date of the sales and use tax authorized pursuant to this chapter, with respect to services that are billed regularly on a monthly basis, the sales and use tax authorized pursuant to this article is imposed beginning on the first day of the billing period beginning on or after the imposition date.

SECTION 4-10-360. Revenue remitted to State Treasurer and held in a separate fund.

The revenues of the tax collected under this article must be remitted to the 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 the revenues, the State Treasurer shall distribute the revenues quarterly to the county treasurer in the county area in which the tax is imposed and the revenues must be used only for the purposes stated in the imposition ordinance. The State Treasurer may correct misallocations by adjusting subsequent distributions, but these adjustments must be made in the same fiscal year as the misallocations. However, allocations made as a result of city or county code errors must be corrected prospectively. Within thirty days of the receipt of any quarterly payment, the county treasurer or the county administrator shall certify to the Department of Revenue amounts of net proceeds applied to the costs of each project and the amount of project costs remaining to be paid and, if bonds have been issued that were approved in the referendum, a schedule of payments remaining due on the bonds that are payable from the net proceeds of the sales tax authorized in the referendum.

SECTION 4-10-370. Calculating distributions to counties; confidentiality.

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.

SECTION 4-10-380. Unidentified funds; transfer and supplemental distributions.

Annually, and only in the month of June, funds collected by the department from the local option capital project sales tax, which are not identified as to the governmental unit due the tax, must be transferred, after reasonable effort by the department 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 used only for the purposes stated in the imposition 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 4-10-390. Reimposition of tax.

For any county which began the reimposition of a tax authorized by this article on April 1, 2013, and reimposed the tax at the 2016 General Election:

- (1) the reimposed tax that commenced on April 1, 2013, is extended until April 30, 2020; and
- (2) the commencement of the tax that was reimposed at the 2016 General Election is delayed until May 1, 2020, and expires on April 30, 2027.

Appendix I: Transportation Sales Tax Statutes

SECTION 4-37-30. Sales and use taxes or tolls as revenue for transportation facilities.

To accomplish the purposes of this chapter, counties are empowered to impose one but not both of the following sources of revenue: a sales and use tax as provided in item (A) or to authorize an authority established by the county governing body as provided in Section 4-37-10 to use and impose tolls in accordance with the provisions of item (B):

(A) Subject to the requirements of this section, the governing body of a county may impose by ordinance a sales and use tax in an amount not to exceed one percent within its jurisdiction for a single project or for multiple projects and for a specific period of time to collect a limited amount of money.

(1) The governing body of a county may vote to impose the tax authorized by this section, subject to a referendum, by enacting an ordinance. The ordinance must specify:

(a) the project or projects and a description of the project or projects for which the proceeds of the tax are to be used, which may include projects located within or without, or both within and without, the boundaries of the county imposing the tax and which may include:

(i) highways, roads, streets, bridges, mass transit systems, greenbelts, and other transportation-related projects facilities including, but not limited to, drainage facilities relating to the highways, roads, streets, bridges, and other transportation-related projects;

(ii) jointly-operated projects, of the type specified in sub-subitem (i), of the county and South Carolina Department of Transportation; or

(iii) projects, of the type specified in sub-subitem (i), operated by the county or jointly-operated projects of the county and other governmental entities;

(b) the maximum time, stated in calendar years or calendar quarters, or a combination of them, not to exceed twenty-five years or the length of payment for each project whichever is shorter in length, for which the tax may be imposed;

(c) the estimated capital cost of the project or projects to be funded in whole or in part from proceeds of the tax and the principal amount of bonds to be supported by the tax; and

(d) the anticipated year the tax will end.

(2) Upon receipt of the ordinance, the county election commission shall conduct a referendum on the question of imposing the optional special sales and use tax in the jurisdiction. A referendum for the initial imposition of the sales and use tax within a county pursuant to this chapter and all subsequent referendums to impose, extend, or renew the tax must be held at the time of the **general election**. The commission shall publish the date and purpose of the referendum once a week for four consecutive weeks immediately preceding the date of the referendum in a newspaper of general circulation in the jurisdiction. A public hearing must be conducted at least fourteen days before the referendum after publication of a notice setting forth the date, time, and location of the public hearing. The notice must be published in a newspaper of general circulation in the county at least fourteen days before the date fixed for the public hearing.

(3) A separate question must be included on the referendum ballot for each purpose which purpose may, as determined by the governing body of a county, be set forth as a single question relating to several of the projects, and the question must read substantially as follows:

"I approve a special sales and use tax in the amount of (fractional amount of one percent) (one percent) to be imposed in (county) for not more than (time) to fund the following project or projects:

Project (1) for _____ \$ _____

Yes ____

No ___
Project (2), etc."

In addition, the referendum, as determined by the governing body of a county, may contain a question on the authorization of general obligation bonds under the exemption provided in Section 14(6), Article X of the Constitution of South Carolina, 1895, so that revenues derived from the imposition of the optional sales and use tax may be pledged to the repayment of the bonds. The additional question must read substantially as follows:

"I approve the issuance of not exceeding \$_____ of general obligation bonds of _____ County, maturing over a period not to exceed ___ years to fund the _____ project or projects.

Yes ___

No ___ "

If the referendum on the question relating to the issuance of general obligation bonds is approved, the county may issue bonds in an amount sufficient to fund the expenses of the project or projects.

(4)(a) If a county has imposed a tax pursuant to this chapter for less than the maximum twenty-five year term allowed and the tax remains in effect, the governing body of the county at any time may call for a referendum to extend the term of the tax for up to seven years, and thereafter call for referendums to extend the term of the tax for up to seven years, for an aggregate total not to exceed twenty-five years. The referendum to extend the term of the tax must be held at the **general election**. A separate question must be included on the referendum ballot for each purpose which purpose, as determined by the governing body of a county, may be set forth as a single question relating to several of the projects and the question must indicate whether the project is an existing project or new project. A new project or projects only may be listed on the ballot to the extent that the county has, or will, complete existing projects. The question must read substantially as follows:

"I approve the extension of a special sales and use tax in the amount of (fractional amount of one percent) (one percent) to be imposed in (county) not to exceed ___ years to fund the completion of the following existing project or projects and/or to fund the following new project or projects:

Project (1) for _____ \$ _____ (new or existing)

Yes ___

No ___

Project (2), etc."

(b) All qualified electors desiring to vote in favor of imposing the tax for a particular purpose shall vote "yes" and all qualified electors opposed to levying the tax for a particular purpose shall vote "no". If a majority of the votes cast are in favor of imposing the tax for one or more of the specified purposes, then the tax is imposed as provided in this section; otherwise, the tax is not imposed. The election commission shall conduct the referendum pursuant to the election laws of this State, mutatis mutandis, and shall certify the result no later than November thirtieth after the date of the referendum to the appropriate governing body and to the Department of Revenue. Included in the certification must be the maximum cost of the project or projects or facilities to be funded in whole or in part from proceeds of the tax, the maximum time specified for the imposition of the tax, and the principal amount of bonds to be supported by the tax receiving a favorable vote. Expenses of the referendum must be paid by the jurisdiction conducting the referendum. If the tax is approved in the referendum, the tax is imposed effective the first day of May following the date of the referendum. If the reimposition of the tax pursuant to this article is approved in the referendum, the new or existing tax must be imposed, extended, or renewed immediately following the termination of the earlier imposed tax. If the certification is not made timely to the Department of Revenue, the imposition is postponed for twelve months.

(5) The tax terminates on the earlier of:

(a) the final day of the maximum time specified for the imposition; or

(b) the end of the calendar month during which the Department of Revenue determines that the tax has raised revenues sufficient to provide the greater of either the cost of the project or projects as approved in the referendum or the cost to amortize all debts related to the approved projects.

(6) When the optional sales and use tax is imposed, the governing body of the jurisdiction authorizing the referendum for the tax shall include by definition more than one item as defined in (a)(i) and (a)(ii) to describe the single project or multiple projects for which the proceeds of the tax are to be used.

(7) Amounts collected in excess of the required proceeds first must be applied, if necessary, to complete each project for which the tax was imposed. Any additional revenue collected above the specified amount must be applied to the reduction of debt principal of the imposing political subdivision on transportation infrastructure debts only.

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

(9) The tax authorized by this section is in addition to all other local sales and use taxes and applies to the gross proceeds of sales in the applicable jurisdiction which are subject to the tax imposed by Chapter 36 of Title 12 and the enforcement provisions of Chapter 54 of Title 12. The gross proceeds of the sale of items subject to a maximum tax in Chapter 36 of Title 12 are exempt from the tax imposed by this section. The gross proceeds of the sale of food lawfully purchased with United States Department of Agriculture food stamps are exempt from the tax imposed by this section. The tax imposed by this section also applies to tangible personal property subject to the use tax in Article 13, Chapter 36 of Title 12.

(10) Taxpayers required to remit taxes pursuant to Article 13, Chapter 36 of Title 12 must identify the county in which the tangible personal property purchase at retail is stored, used, or consumed in this State.

(11) Utilities are required to report sales in the county in which consumption of the tangible personal property occurs.

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

(13) The gross proceeds of sales of tangible personal property delivered after the imposition date of the tax levied pursuant to this section in a county, either pursuant to 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 special local sales and use tax provided in this section if a verified copy of the contract is filed with the Department of Revenue within six months after the imposition of the special local sales and use tax.

(14) Notwithstanding the imposition date of the special local sales and use tax authorized pursuant to this section, with respect to services that are billed regularly on a monthly basis, the special local sales and use tax is imposed beginning on the first day of the billing period beginning on or after the imposition date.

(15) The revenues of the tax collected in each county pursuant to this section must be remitted to the State Treasurer and credited to a fund separate and distinct from the general fund of the State. After deducting the amount of refunds made and costs to the Department of Revenue of administering the tax, not to exceed one percent of the revenues, the State Treasurer shall distribute the revenues and all interest earned on the revenues while on deposit with him quarterly to the county in which the tax is imposed, and these revenues and interest earnings must be used only for the purpose stated in the imposition ordinance. The State Treasurer may correct misallocations by adjusting later distributions, but these adjustments must be made in the same fiscal year as the misallocations. However, allocations made as a result of city or county code errors must be corrected prospectively.

(16) The Department of Revenue shall furnish data to the State Treasurer and to the counties receiving revenues for the purpose of calculating distributions and estimating revenues. The information which

must be supplied to counties 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.

(17) The Department of Revenue may promulgate regulations necessary to implement this section.

(C) It is intended that this chapter is an additional and alternative method of financing highway and bridge projects to those already provided under the provisions of the State Highway Bond Act (Section 57-11-210), the State Turnpike Bond Act (Section 57-5-1310 et seq.), the Revenue Bond Act for Utilities (Section 6-21-10 et seq.), and Section 4-9-30(5).

(D) The Department of Transportation must not diminish or decrease funds available to a municipality, county, or multi-county area because a project has been funded in the municipality, county, or multi-county area pursuant to a referendum provided in this chapter.

SECTION 4-37-40. Limitation on sales tax rate.

At no time may any portion of the county area be subject to more than one percent sales tax levied pursuant to this chapter or pursuant to any local legislation enacted by the General Assembly.

SECTION 4-37-50. Unidentified funds; transfer and supplemental distributions.

Annually, and only in the month of June, funds collected by the department from the local option transportation facility tax, which are not identified as to the governmental unit due the tax, must be transferred, after reasonable effort by the department 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 used only for the purposes stated in the imposition 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 4-37-60. Additional sales and use tax not exceeding one percent.

Notwithstanding Sections 4-10-310 and 4-37-40, or any other provision of law, a county which has imposed by ordinance a sales and use tax in an amount not to exceed one percent within its jurisdiction pursuant to this chapter may utilize the provisions of Article 3, Chapter 10, Title 4 to impose an additional sales and use tax in an amount not to exceed one percent within its jurisdiction.

With any questions or for more information please contact:

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Jasper County Sales Tax Timeline Draft 1 - PLEASE CONFIRM WITH ELECTIONS SUPERVISOR
22-Feb-24



County To Do
TPL To Do
Citizens To Do
County Elections Office To Do

Start Date	End Date	Milestone	Status/Legal citation/Comments	Notes
16-Jan-24	1-Mar-24	TPL to update feasibility research report to provide options to Jasper County	First draft complete as of 2-Feb-24, County staff to review, provide edits	Underway
1-Mar-24	1-Apr-24	TPL to conduct privately funded public opinion poll to understand voter priorities; make preliminary recommendation to County Administrator and Council on voters' views toward greenbelt provision, ballot language.	Can be done sooner or later if direction doesn't come within this time frame, see rest of schedule.	Done
1-Apr-24	31-May-24	County to conduct three readings of ordinance to adopt ballot language, implementing ordinance. Staff may wish to confirm ballot language with SCDOR and/or Attorney General prior to third reading.	County may consider workshops/public meetings to assess projects, take input on community priorities.	
1-May-24	31-May-24	TPL and partners to develop campaign plan and budget (mail, perhaps radio, speaking engagements, letter writing, digital) for 50%+1 majority vote in November, 2022.	Advocacy Campaign is commonly privately funded. This step can also be handled entirely by local political experts. TPL can assist if desired and needed.	
1-Apr-24	15-Jul-24	Private Jasper County citizens to form leadership organization for campaign with broad-based steering committee.	The county can also empanel a public advisory board if desired, this is a private committee primarily to raise funds and plan expenditures.	
Anytime it is ready	8-15-24 at NOON	Deadline to submit approved ballot language in all required languages to Elections Supervisor (SOE).	Final Deadline is Noon on Thursday August 15, 2022 per Section 7-13-355.	
1-Apr-24	5-Nov-24	Citizens to raise private funds for campaign.	Flexible; amount needed TBD	
1-Apr-24	5-Nov-24	Private citizens to carry out campaign for November approval.	Ideal to have broad cross section of local, private sector civic leaders out front.	
21-Sep-24	1-Nov-24	Last day for Supervisors of Elections to send absentee ballots to absent stateside uniformed and overseas voters (UOCAVA) for the General Election.	Absentee Ballots for UOCAVA voters are sent both by mail and electronically (E-mail/Fax/Online) based on the voter's choice. Those ballots are first sent no later than 45 days prior to the election, for November 5, 2024 that date would be 9/21/24. The last days for them to be sent would depend on the method of sending based on the voter's choice. If by mail, the last day we mail ballots is the Friday prior to the Election, so 11/1/2024. If electronically we will continue sending them up until the polls close on Election Day, 7 PM, as UOCAVA voters can return them electronically. 7-15-760	
CHECK	4-Nov-22	Mandatory mailing of Vote By Mail Ballots	Absentee Ballots for non UOCAVA voters are mailed beginning the week prior to the Registration Deadline, so the week of ____ 2024 we would begin mailing them and continue mailing them as applications come in. The last day we mail ballots is the Friday prior to the election, so 11/1/2024. Any application received prior to 5 PM that Friday is processed, and a ballot mailed. There is not a mandatory mailing day, the State Election Commission recommends the 30 days out, need to check procedure for Jasper County. The last time we can mail a ballot or accept a by mail application is in statute, 7-15-330	
6-Oct-24	4-Nov-22	In Person Absentee Voting with Valid Excuse Allowed	There is no statutory requirement of when In Person Absentee Voting begins, the standard practice and the recommendation of the State Election Commission is to open In-person Absentee the Monday following the Registration Deadline, which is 30 days prior to the election. For 2024 that opening day would be Oct 6, 2024. As for when it ends, that is in statute, 7-15-330 says: "Applications must be accepted by the county board of voter registration and elections until 5:00 p.m. on the day immediately preceding the election for those who appear in person."	
	5-Nov-24	Election Day - Celebrate!		

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Concentrating in Municipal Bonds,
Local Government Law, Economic
Development Incentives,
Affordable Housing Development

MEMORANDUM

To: Mr Andrew P. Fulghum
Cc: David Tedder, Esq.
From: Samuel W. Howell
Date: March 7, 2024
Subject: Transportation Facilities Sales Tax

The Transportation Facilities Sales Tax Act (S.C. Code Sections 4-37-10 through 50) permits the County Council, without further input from other governmental entities located in the County, to implement the Transportation Facilities Sales Tax with only the approval of the voters in a countywide referendum.

The Transportation Facilities Sales Tax may be used to finance, either directly or by the issuance of bonds, the following types of projects: highways, roads, streets, bridges, mass transit systems, greenbelts, and other transportation-related projects including, but not limited to, drainage facilities relating to the highways, roads, streets, bridges, and other transportation-related projects. Permissible projects include jointly-operated projects, of the type described above, of the County and SCDOT or projects jointly operated by the County and other counties. Projects may be located both within and without the County imposing the sales tax.

The Transportation Facilities Sales Tax may be imposed for up to 25 years.

The amount of the Transportation Facilities Sales Tax may be 1% or any fraction of 1% (for example, it may be one-half per cent).

The Transportation Facilities Sales Tax begins to be collected on May 1 following the successful referendum. The Sales Tax terminates on the earlier of:

- (i) The final day of the term specified in the referendum (not exceeding 25 years); or
- (ii) The end of the calendar quarter in which SCDOR determines that the cumulative tax collected is in an amount sufficient to provide the greater of either the cost of the projects approved in the referendum or the cost to amortise all bonds related to the projects.

The imposition of the sales tax is to be provided by an ordinance of County Council. The ordinance must provide the following:

- (i) A description of the projects to be financed with the Sales Tax;
- (ii) The maximum time for the imposition of the Sales Tax;
- (iii) The estimated costs of the projects and the principal amount of bonds to be supported by the Sales Tax; and
- (iv) The anticipated year the Sales Tax will end.

Upon approval, the ordinance is submitted to the Jasper County Board of Voter Registration and Elections before August 15th in time to conduct the referendum. The referendum may only be conducted at a State general election. There are certain notice publication requirements in addition to the standard election notices that must be published prior to the referendum, including a special public hearing to be conducted by County Council shortly before the referendum date.

The ballot question must include a separate question for each “purpose” to be financed from the sales tax. Several “projects” may be combined into a single “purpose.” And all “projects” may be combined into a single “purpose” which “purpose” may be set forth as a single question relating to several or all of the projects. The County Council determines the ballot question or questions in the Ordinance.

In addition to the referendum to impose the Transportation Facilities Sales Tax, the County would also conduct a referendum at the same election on the issuance of general obligation bonds so that revenues derived from the collection of the Sales Tax may be pledged to the repayment of the bonds. General obligation bonds approved in this manner do not count against the County’s 8% constitutional debt limit.

The approval process for the Referendum is initiated by the enactment of an ordinance by Jasper County Council. The approval of the ordinance follows the County Council’s standard requirements (*i.e.*, three readings and a public hearing). Because the “purposes” and “projects” to be financed must be set forth in the Ordinance, including their maximum costs, it will be necessary to make those determinations (as well as the other determinations of the amount of the sales tax, total amount to be raised by the sales tax, maximum term of the sales tax, and maximum amount of bonds) in order to begin the readings. This approval process for the Ordinance must be concluded prior to the August 15th deadline by which to deliver it (including the ballot questions) to the Jasper County Board of Voter Registration and Elections.

I note that Beaufort County Council, which is preparing for a similar referendum question this year, provides in their ordinance for the creation of a Citizens’ Oversight Committee, which

will play a role in the administration of their Transportation Sales Tax. If Jasper County Council is considering creating a similar committee with respect to its Transportation Sales Tax Program, the necessary details of that committee will also need to be addressed in the Ordinance.

In addition to the public notices and public hearing to be given and conducted in September and October running up to the conduct of the Referendum, certification of the results of the Referendum (if successful) must be timely made by the Jasper County Board of Voter Registration and Elections and timely filed with the South Carolina Department of Revenue.