

STATE OF SOUTH CAROLINA)
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 COUNTY OF ABBEVILLE)
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RESOLUTION OF THE ABBEVILLE COUNTY
 CAPITAL PROJECT SALES TAX COMMISSION
 REGARDING THE FORM OF THE PROPOSED
 BALLOT PURSUANT TO SECTION 4-10-330
 OF THE CODE OF LAWS OF SOUTH CAROLINA
 1976, AS AMENDED, AND OTHER MATTERS
 RELATED THERETO

The Abbeville County Capital Projects Sales Tax Commission (the “*Commission*”), has made the following findings of fact:

(A) Sections 4-10-300 through 4-10-380 of the Code of Laws of South Carolina 1976, as amended (the “*CPST Act*”) authorize the counties of the State of South Carolina (the “*State*”) to impose by ordinance a one-percent sales and use tax for an eight-year period to fund specific capital improvement projects within the county, subject to a referendum within the county approving the imposition of the sales and use tax, the specific capital improvement projects to be conducted, and the priority of each such project.

(B) The Commission was properly created by the County Council of Abbeville County, South Carolina (the “*Council*”), the governing body of Abbeville County, South Carolina (the “*County*”), pursuant to Section 4-10-320 of the CPST Act.

(C) The Commission has requested that the County and the various municipalities and special purpose districts located within the County submit proposed capital improvement projects that may be funded through the one-percent sales and use tax authorized by the CPST Act (the “*CPST*”).

(D) Based upon information received from the State, the Commission believes that a one percent sales and use tax may generate approximately \$14,210,000 during the 8-year period from May 1, 2019 to April 30, 2027.

(E) The Commission has reviewed the proposed capital improvement projects submitted by the County and the various municipalities and special purpose districts within the County and has approved a total of 25 proposed capital improvement projects (the “*Projects*”), with a total cost of all projects of \$14,206,910.00, along with the priority in which such capital improvement projects are to be funded.

(F) The Commission has formulated the form of a ballot question that may be submitted to the qualified voters of the County for approval by referendum at the November 6, 2018 general election (the “*Referendum*”), subject to the approval of the Council. Pursuant to the CPST Act, the ballot question specifies the purposes for which the proceeds of the CPST are to be used, the time period during which the CPST is to be imposed and the maximum cost of the Project to be funded from proceeds of the CPST.

NOW THEREFORE, BE IT RESOLVED, by the Commission as follows:

Section 1. Commission’s Recommendation of Projects.

(A) The Commission hereby provides the form of the ballot question, in the form attached at Exhibit A hereto (the “*Ballot Question*”), to the Council pursuant to Section 4-10-320(C) of the CPST Act. Pursuant to the CPST Act, the Ballot Question specifies the time period during which the CPST is to be imposed and the purposes for which the proceeds of the CPST are to be used are provided, as set forth in the list of Projects approved of by the Commission. The Ballot Question additionally includes the estimated cost of each Project.

(B) The Commission has determined that as sales and use tax revenues proceeds become available, or if sales and use tax revenues are insufficient to fund all projects, those Projects with higher priority rankings will be funded ahead of those with lower priority rankings (with “1” being the highest priority ranking). The Commission determination as to funding priority (including contingency funding), is a condition precedent to the imposition of the sales tax, and a condition and restriction on the expenditure of sales tax proceeds pursuant to Section 4-10-330(A)(4) of the CPST Act. These restrictions and conditions related to the priority of the funding of the Projects may be adjusted by the Council on the basis of the following: (1) events that may significantly affect the construction schedule for any particular Project, to include, by way of example, delay related to the acquisition of real property and rights of way or the receipt of all necessary permits and regulatory approvals; (2) conditions or considerations that may make a Project unfeasible, to include, by way of example, environmental conditions, design and engineering considerations, the inability to receive bids within Project estimates, or cost overruns; (3) the completion of a Project using other funding sources or the availability to fund a Project from other sources; or (4) force majeure or other unforeseen circumstances.

Section 2. Commission Recommendation of Referendum Ballot Question.

Pursuant to Section 4-10-330(D) of the CPST Act, the Commission has determined the Ballot Question that may be authorized by the Council for consideration at the Referendum must read substantially as set forth in **Exhibit A**, with such modifications and changes thereto as are provided herein, and as may be required or authorized by law and approved by Council.

Section 3. Severability; Effective Date.

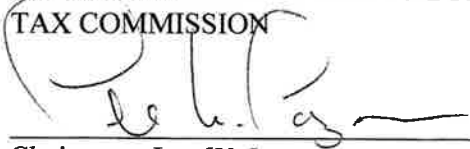
(A) If any section, subsection, sentence, clause or phrase of this Resolution is, for any reason, held or determined to be invalid, such decision shall not affect the validity of the remaining portions of this Resolution.

(B) This Resolution is effective immediately upon its adoption by the Commission. All resolutions or parts of resolutions inconsistent or in conflict with the provisions of this resolution are hereby repealed to the extent of the conflict or inconsistency.

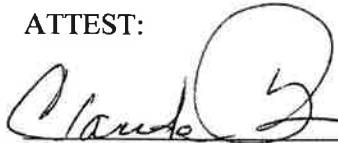
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DONE AND ADOPTED in meeting of the Abbeville County Capital Projects Sales Tax Commission duly assembled, this 8th day of May, 2018.

ABBEVILLE COUNTY CAPITAL PROJECTS SALES
TAX COMMISSION


Chairman - Lee W. Logan


ATTEST:


Claude Thomas - Vice Chairman


Jimmy Ashley - Commissioner


Susan Jackson - Commissioner


David H. Krumwiede - Commissioner


R. Kenneth Tinsley - Commissioner

AMENDED in meeting of the Abbeville County Capital Projects Sales Tax Commission duly assembled, this 19th day of June, 2018.

**EXHIBIT A
FORM OF BALLOT QUESTION**

Question

Must a special one percent sales and use tax be imposed in Abbeville County for not more than eight (8) years to raise the amounts specified for the following purposes?

Rank	Public Entity	Description	Cost
1	Upper Abbeville Recreation	Expansion of recreation complex	\$575,000.00
2	Abbeville County Library	New Donalds Branch Library	\$650,000.00
3	Abbeville City	Renovate and revitalize Opera House	\$1,000,000.00
4	Abbeville County	Renovate and revitalize Courthouse	\$306,525.00
5	Town of Calhoun Falls	Renovation of Civic Center	\$240,000.00
6	Abbeville County Economic Development Partnership	New industrial site signage at Lakelands Commerce Park and Corbin Rd Site	\$13,340.00
7	Abbeville County	Equipment upgrades to Abbeville County Dive Team	\$56,200.00
8	Abbeville City	Construction of new fire station	\$2,200,000.00
9	Town of Calhoun Falls	Renovate and revitalize Ellison Center including parking	\$425,000.00
10	Abbeville County	Renovate and equip new Abbeville County Event Center	\$850,000.00
11	Starr Iva Water & Sewer District	Extension of water lines to Diamond Hill Elementary School and surrounding area	\$2,290,000.00
12	Operation Impact, Inc.	Signage for Historic Thomson/Lakeview Cemetery	\$2,600.00
13	Abbeville County Economic Development Partnership	Clearing and grubbing of Calhoun Falls Rail site and Hall site	\$155,000.00
14	Donalds-Due West Water & Sewer Authority	Extension of water lines in Cold Springs Community	\$654,000.00
15	Abbeville County Rural Fire Commission	Construction of Diamond Hill and McIlwain Fire sub-stations (Antreville & Cold Springs FD)	\$160,000.00
16	Abbeville County Rural Fire Commission	Upgrades subsequent to equipping new sub-stations	\$750,000.00
17	Town of Due West	Construction of Due West Community Center	\$1,610,000.00
18	Abbeville County Library	Expansion of usable public space at Library Main Branch	\$160,000.00
19	Abbeville County	Construction of Lowndesville Convenience Center	\$247,000.00
20	Abbeville County Museum	Acquisition and exhibition of historic Abbeville County artifacts	\$59,500.00
21	Town of Calhoun Falls	Construction of trail from Blue Hole to Calhoun Falls State Park	\$202,745.00
22	Town of Calhoun Falls	Construction of new consolidated fire/police station	\$1,000,000.00

23	Lake Russell Recreation & Tourism Coalition	Construction of trail head and facilities from Blue Hole to Calhoun Falls State Park	\$90,000.00
24	Abbeville Historical Society	Renovate and revitalize McGowan-Bundy-Barksdale House	\$250,000.00
25	Lake Russell Recreation & Tourism Coalition	Construction of trail head and facilities from McCormick County line to Downtown	\$260,000.00
Project Totals			\$14,206,910.00

The proceeds of the tax may be used to defray any capital cost of the projects described above and the payment of costs charged by the State of South Carolina for the collection of the tax.

As sales and use tax revenues become available, or if sales and use tax revenues are insufficient to fund all projects, those projects with higher priority rankings will be funded ahead of those with lower priority rankings (with "1" being the highest priority ranking); provided, however, that in all cases, these restrictions and conditions related to the priority of the funding of the projects may be adjusted by the County Council of Abbeville County, South Carolina on the basis of the following: (1) events that may significantly affect the construction schedule for any particular project, to include, by way of example, delay related to the acquisition of real property and rights of way or the receipt of all necessary permits and regulatory approvals; (2) conditions or considerations that may make a project unfeasible, to include, by way of example, environmental conditions, design and engineering considerations, the inability to receive bids within project estimates, or cost overruns; (3) the completion of a project using other funding sources or the availability to fund a project from other sources; or (4) force majeure or other unforeseen circumstances.

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."

Yes []
No []