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CHAPTER 20.

COMMUNITY RECREATION SPECIAL TAX DISTRICT

**SECTION 4‑20‑10.** Short title; establishment of Community Recreation Special Tax Districts.

(A) In addition to other methods provided by law for the provision of recreation services by a county, a Community Recreation Special Tax District may be created as authorized in this chapter for the purpose of providing recreational services and programs. This chapter may be cited as the Community Recreation Special Tax District Act of 1994.

(B) This chapter will apply only to a county which does not already have existing within that county a special purpose or special tax district which exists for the purpose of, and which provides, recreation services and programs within that county.

**SECTION 4‑20‑20.** Initiating and conducting referendum; petition or council resolution.

(A) When fifteen percent of the electors in a proposed community recreation special tax district having a population of less than fifty thousand sign and present to the county council a petition requesting the creation of a community recreation special tax district or upon a resolution adopted by county council calling for a referendum to be held for the purpose of creating a community recreation special tax district, an election must be held in which a majority of the electors in that area voting in the election shall approve the creation of the community recreation special tax district.

(B) When ten percent of the electors in a proposed community recreation special tax district having a population of fifty thousand or more sign and present to the county council a petition requesting the creation of a community recreation special tax district or upon a resolution adopted by county council calling for a referendum to be held for the purpose of creating a community recreation special tax district, an election must be held in which a majority of the electors in that area voting in the election shall approve the creation of the community recreation special tax district.

(C)(1) If the referendum is initiated by petition, the petition must contain a description of the geographic boundaries of the proposed district, the maximum level of taxes or user service charges, or both, authorized to be levied and collected, and the elector’s signature and address. The petition must be submitted to county council not later than 12:00 noon on July 1 or if July 1 falls on a Sunday, not later than 12:00 noon on the following Monday. Certification of the petition must be completed within thirty days. If the petition fails because of invalid signatures, one or more new petitions may be submitted with any number of additional signatures. Signatures on any combination of petitions submitted may be added to obtain the requisite percent of electors required for a referendum. These additional petitions must be submitted not later than 12:00 noon on August 1 or if August 1 falls on a Sunday, not later than 12:00 noon on the following Monday.

(2) If the referendum is initiated by county council resolution, the resolution must contain a description of the geographic boundaries of the proposed district and the maximum level of taxes or user service charges, or both, authorized to be levied and collected.

(D) If the county council finds that the petition has been signed by the requisite percent or more of the electors within the area of the proposed community recreation special tax district, it shall certify that fact to the county election commission. Upon receipt of a written resolution certifying that the petition meets the requirements of this section or upon receipt of a written resolution by county council calling for a referendum upon county council’s own initiative, the county election commission shall order an election to be held within the area of the proposed community recreation special tax district.

(E) The election may be held on the date set for a state general election or on a date set for a special election, as determined by the county council, and must be held, regulated, and conducted as prescribed by Chapters 13 and 17 of Title 7, except as otherwise provided in this act.

**SECTION 4‑20‑30.** Affirmative vote; ordinance establishing district; inclusion of all or part of incorporated municipality within district.

(A) If a majority of the electors in the proposed community recreation special tax district voting in the referendum shall approve the creation of the community recreation special tax district and the maximum level of taxes or user service charges, or both, authorized to be levied and collected, the county council shall pass an ordinance establishing the community recreation special tax district.

(B) No community recreation special tax district may be established which includes within the area of the district any part or all of an incorporated municipality unless the governing body of the affected municipality has by formal action concurred with the inclusion of that part of the municipality within the area of the community recreation special tax district and provided written notice of that concurrence to county council.

**SECTION 4‑20‑40.** Council to provide for operation of district; commission to be created.

County council shall by ordinance provide for the operations of the community recreation special tax district which shall include the creation of a commission consisting of three to seven members appointed by the county council. Appointments by county council to the commission shall be in accordance with any written agreement entered into between the county and any municipality having any part of its territory within the district. County council shall set the term of office for the members of the commission. All members appointed by the county council to the commission must reside in the district, and no member of the commission shall receive compensation for service on the commission. The public works department, with county council approval, may provide services to a recreation special tax district at the same cost as incurred and charged for those same services in nonrecreation special tax districts. County council may provide funding from general fund tax revenue to a recreation special tax district at the same level and for the same purposes as for nonrecreation special tax districts.

**SECTION 4‑20‑50.** Inclusion of all or part of incorporated municipality within district, intergovernmental agreement required.

If any part or all of an incorporated municipality is included within the area of a community recreation special tax district, then pursuant to Article VIII, Section 13 of the South Carolina Constitution, the county council and the governing body of the municipality shall enter into an intergovernmental agreement setting forth the terms and conditions governing the transfer or use of real or personal property or other assets owned or in the possession of the municipality which may be used by the community recreation special tax district. The intergovernmental agreement must be approved by the county council and the governing body of the municipality prior to the county council’s ordering the county election commission to hold a referendum on the creation of the district. However, this agreement may be amended after the creation of the district by agreement of the county council and of the governing body of the municipality.

**SECTION 4‑20‑60.** Issuance of bonds; levy of tax or service charge; council approval required.

Before the issuance of any general obligation bonds or any revenue bonds and the levy of a tax or service charge to retire the bonds at rates different from those levied in the remainder of the county, the county council shall first approve the issuance of the general obligation bonds or the revenue bonds and the levy of the tax or service charge to retire the bonds. The levy of a tax or service charge for general obligation bonds or revenue bonds is subject to the limitation imposed by referendum on the maximum level of taxes or user service charges authorized to be levied and collected for the district.

With the approval of the governing body of the county, the district may pledge collateral and borrow by means other than bonds for the same purposes for which bonds may be issued and subject to the same limitations on repayment of general obligation or revenue bonds.

**SECTION 4‑20‑70.** Abolition of district; increase or decrease in boundaries.

(A) A community recreation special tax district may be abolished or its boundaries decreased in the same manner as provided in this chapter for its creation.

(B)(1) The boundaries of a community recreation special tax district may be increased:

(a) by ordinance of the county council upon filing with the council of a petition so requesting signed by at least fifteen percent of the qualified electors residing in the area proposed to be added to the district; or

(b) in the same manner provided in Section 4‑20‑20 for creation of a community recreation special tax district, except that no new petition is required to be submitted if a petition was submitted pursuant to subitem (a) of this item and that petition also complies with Section 4‑20‑20.

(2) An area proposed to be added to a community recreation special tax district must be contiguous to the existing boundaries of the current community recreation special tax district.

(C) No increase or decrease of boundaries of a district which after the increase or decrease will include any area within an incorporated municipality shall be effective unless the municipal governing body has by formal action concurred in the increase or decrease and provided written notice of its concurrence to the county council.

(D) Notwithstanding any provision of law to the contrary, if county council determines to provide for a countywide recreation program to be financed by a countywide tax or user service charge, or both, then county council by ordinance and with the consent of the governing body of each municipality in the county may abolish a community recreation special tax district.