



COUNTY OF GREENVILLE

POLICY FOR CREATING SPECIAL TAXING DISTRICTS TO ASSIST IN FUNDING MAINTENANCE AND REPAIRS OF COMMUNITY/NEIGHBORHOOD DAMS

Introduction: Several communities in the unincorporated area of Greenville County have asked whether the County could create a special taxing district to assist in funding the costs of maintenance and repairs of the communities' privately owned dams and related facilities.

Intent: This policy will serve as guidance to those communities located in the unincorporated area of Greenville County interested in creating a special taxing district under Section 4-9-30(5) of the Code of Laws of South Carolina, as amended (the "Code") for the purposes stated above.

Procedures: A community may undertake a petitioning effort pursuant to Code Section 4-9-30(5) to determine whether the resident freeholders and/or registered voters support creating the proposed district, and to determine a maximum tax levy on all property located within the boundaries of the proposed district or a maximum annual uniform service charge on all real property in the proposed district. Upon a successful petitioning effort and/or referendum meeting the requirements of Code Section 4-9-30(5), an ordinance creating the proposed district should incorporate following parameters:

- Commission: Appointment or election of a 3-5 member commission to govern the district.
- Purposes: The purposes of the district are to raise revenue for the repair and maintenance the dam, lakes and related facilities within the district; to prevent threats to private property and general public safety and welfare caused by dam failure and/or breach; to pay the cost of utilities, taxes, insurance (if applicable) and other costs of administering the district; and to apportion among the owners of property within the district the costs of operating the district.
- Powers and limitations of commission: The commission may exercise all powers and perform all duties necessary and proper to carry out the purposes of the proposed district, except acquiring and/or conveying real or personal property in the name of the commission, the district or the County, including the dam, lakes and related facilities.