

AN ORDINANCE

“GREENVILLE COUNTY TAXPAYER RELIEF MILLAGE OPT-OUT ORDINANCE”

AN ORDINANCE TO ENABLE GREENVILLE COUNTY TAXPAYERS OPT-OUT OF CERTAIN (NON-CORE) COUNTY GOVERNMENT SPENDING SCHEMES.

NOW, BE IT ORDAINED by the County Council of Greenville County, South Carolina:

Section 1. **Findings.** The Greenville County Council, South Carolina, hereby finds and declares:

- A. The stated priority function of the Greenville County government is to provide for the public roads (and appurtenant physical infrastructure) and public safety.
- B. That Council has, through the years and recently, strayed from that core function and allowed its mission to drift into creating and funding an increasing variety of non-core function governmental programs.
- C. That this ever-increasing spending on non-core governmental functions has directly caused a taxpayer millage bailout and increasing demands upon personal and household finances.
- D. That, while taxing for core government function is a necessity that morally binds county taxpayers to pay, it is equally morally wrong to require the same taxpayers to pay for non-core function government programs.
- E. That, non-core function government programs can produce good things for the individuals they ultimately affect, that good must be balanced by the harm and moral wrong it is to involuntarily extract money from the payers of the tax who believe their money can be spent better elsewhere.
- F. That a core American value and moral ethic is the freedom to choose what one spends his or her disposable income on.
- G. That it is physically and operationally feasible and convenient to allow taxpayers to simply opt-in or opt-out of specified non-core function Greenville County millage items on a tax bill.
- H. That, allowing the taxpayer to choose which non-core function he or she wishes to, the taxpayer experiences the democratic power to make the best decisions for his or her community and county.
- I. That, in the solitude and security of the taxpayer’s private choice, he or she is undisturbed by undue influence from advocates, lobbyists, and organizations with agendas.
- J. That, by having the choice to opt-in or opt-out of non-core function Greenville County spending programs, the ultimate stakeholders, the taxpayers, will have the power to determine their own outcome.
- K. Therefore, through the enactment of this document, Greenville County taxpayers will hereby be given the power and choice to opt-in or opt-out of Greenville County taxing and spending on all non-core function Greenville County spending programs.

Section 2. Opt-In or Opt-Out of Greenville County Tax Millages.

- A. Greenville County taxpayers are hereby given the ability to Opt-In or Opt-Out of those millages and/or spending programs listed below in Section 3.
- B. The Greenville County Tax Collector, or appropriate official, shall design and publish tax Greenville County Tax collection forms, documents, webpage(s), and/or procedures so that the taxpayer has the option, for those millages and/or spending programs, listed below in Section 3.
- C. To Opt-In means to agree to the spending program, include the specified millage into the taxpayer's final tax amount due, and pay the total tax due under that given millage.
- D. To Opt-Out means to disagree with the spending program, not include the specified millage into the taxpayer's final tax amount due, and only pay the total tax due for the core government function millage that all taxpayers are subject to.
- E. All other tax collection ordinances, laws, procedures, and requirements shall remain unaffected by this Ordinance.
- F. County Council, the Administrator, County Staff, or Elected Officials shall not redirect, concert, intermingle funds in a manner that frustrates the taxpayer's decision(s) to Opt-In or Opt-Out of the given millages.

Section 3. Non-Core Function Millages.

The following are deemed, for the purposes of this Ordinance only, non-core function millages. This determination shall not affect or create millage categories other than for the express purpose of Opting-In or Opting-Out of the millage categories. These distinctions in millage category and/or government spending programs shall not be construed to create new millage categories that do not exist.

- A. Library
- B. Museum
- C. Affordable Housing
- D. Public Transportation
- E. Participation in Conservation Easements through the Historic and Natural Resources Trust.

Section 4. Severability.

Severability is intended throughout and within the provisions of this Ordinance. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is held to be invalid or unconstitutional by a court of competent jurisdiction, then that decision shall not affect the validity of the remaining portions of this Ordinance.

Section 5. Effective Date.

This ordinance shall take effect upon adoption.

DONE IN REGULAR MEETING THIS _____ DAY OF _____, 2023.

GREENVILLE COUNTY

Dan Tripp, Chairman
County Council

ATTEST:

Regina McCaskill
Clerk to Council

Joseph M. Kernell
County Administrator