

STATE OF SOUTH CAROLINA)
) **RESOLUTION 26-07**
COUNTY OF DORCHESTER)

A RESOLUTION CALLING FOR AN EDUCATION CAPITAL IMPROVEMENTS SALES AND USE TAX REFERENDUM

WHEREAS, the County hereby finds and determines that it is eligible to impose the Education Capital Improvements Sales and Use Tax pursuant to Section 4-10-470(H), in that (i) the County has two school districts encompassing the entire county, (ii) no taxes are imposed under Chapter 10 of Title 4 of the Code of Laws of South Carolina, 1976, as amended, at the time of the referendum, and (iii) this approving resolution is adopted by the County's governing body, as required; and

WHEREAS, pursuant to Section 4-10-470(H)(2)(b) both school districts passed resolutions agreeing to an eighty-five percent (85%) distribution of the proceeds to Dorchester School District Two and a fifteen percent (15%) distribution of the proceeds to Dorchester School District Four over a fifteen (15) year term; and

WHEREAS, the Dorchester County School Districts face significant capital needs, including construction of new schools, urgent repairs, facility upgrades, and enhanced security measures to ensure safe, modern learning environments for all students; and a dedicated one percent sales and use tax would directly fund these improvements without further burdening local property taxpayers; and

WHEREAS, enacting this targeted sales and use tax would enable the County to capture revenue from visitors and shoppers who live outside Dorchester County, thereby supporting school infrastructure through a broader tax base and reducing reliance on local residents and businesses; and

WHEREAS, investing in school capital improvements facilitated by the proposed tax would advance student learning, attract businesses, support long-term population and economic growth, and strengthen community resilience by ensuring that educational facilities meet evolving needs; and

NOW, THEREFORE, BE IT RESOLVED by Dorchester County Council, duly assembled, that pursuant to Section 4-10-470(H) of the Code of Laws of South Carolina, 1976, as amended, the Dorchester County Board of Voter Registration and Elections is directed to conduct a referendum on the Tuesday following the first Monday in November 2026.

BE IT FURTHER RESOLVED that the question which shall appear on the referendum ballot shall read as follows:

**EDUCATION CAPITAL IMPROVEMENTS SALES AND USE TAX ACT REFERENDUM
FOR DORCHESTER COUNTY**

Must a special one percent sales and use tax be imposed in Dorchester County for not more than fifteen (15) calendar years with the revenue of the tax, as allocated below, used to pay, directly or indirectly, the cost of the following education capital improvement projects in Dorchester County?

Allocation between school districts

- 85% to Dorchester School District Two; and
- 15% to Dorchester School District Four

Use of each district's allocation

- 10% used to provide property tax relief by reducing the existing debt service millage levy for that district's existing general obligation bond debt; and
- 90% to pay, directly or indirectly, the costs of that district's education capital improvement projects listed below

Dorchester School District Two Projects

- a. Design, construct, and equip a new school or schools in the southern and northwestern portions of Dorchester School District Two, generally in the area of Highway 61 and Delemar Highway (SC-165)
- b. Design, renovate, construct and equip Summerville High School including academic, fine-arts, outdoor athletic facilities and CTE programs
- c. Design, renovate, construct, and equip Fort Dorchester High School including academic, fine-arts, outdoor athletic facilities and CTE programs
- d. Design, renovate, construct, equip and/or expand at Ashley Ridge High School including academic, fine-arts, outdoor athletic facilities and CTE programs
- e. Design, renovate and equip Alston Middle School
- f. Design, renovate, construct, equip, and/or expand Dubose Middle School
- g. Design, renovate and equip Gregg Middle School
- h. Replace and repair roofs at multiple school facilities
- i. Replace and install HVAC, equipment, and furniture at multiple school facilities
- j. Replace school district buses, including special-education buses, general-education buses, and school activity buses
- k. Renovate, construct, and/or equip playgrounds at multiple school facilities
- l. Renovate flooring and lighting at multiple school facilities
- m. Together with the cost of capital maintenance and technology replacement and upgrades at school facilities of Dorchester School District Two

Dorchester School District Four Projects

a. New Facilities

i. Ridgeville School

- 1. Build a new combined elementary/middle school in the Ridgeville area to replace the existing school

ii. St. George School

1. Build a new elementary school in the St. George area to replace the existing school

b. Improvements, Additions and Renovations to Existing Facilities

i. Woodland High School Instructional Programs

1. New additions
2. Facility upgrades

ii. Clay Hill Elementary

1. Add portables to temporarily absorb growth during the construction of their new school
2. Modifications to classrooms to accommodate students from ages three to six

iii. Woodland High School Athletics

1. Construct a new fieldhouse
2. Facility upgrades

iv. Harleyville Elementary

1. Modification of offices into classrooms.
2. Facility Upgrades

v. District Office

1. Modify classrooms to accommodate career tech programming?

Yes []

No []

BE IT FURTHER RESOLVED by Dorchester County Council, duly assembled, that, pursuant to Section 4-10-470(H) of the Code of Laws of South Carolina, 1976, as amended, the Dorchester County Board of Voter Registration and Elections is directed to conduct a referendum on Tuesday, November 3, 2026.

BE IT FURTHER RESOLVED that the County Administrator and staff, as necessary, are authorized to prepare and execute the necessary documents, advertisements and other matters so that this referendum may be properly held.

BE IT FURTHER RESOLVED that if approved, the tax shall be imposed beginning on the first day of the fourth full month established by law following certification of the referendum results and shall terminate pursuant to state law.

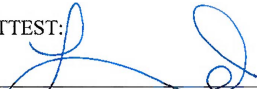
This Resolution is adopted this 3rd day of August, 2026.



C. David Chinnis, Chairman
Dorchester County Council



ATTEST:



Lona R. Conrad
Clerk of Council