

**AN ORDINANCE TO RAISE REVENUE FOR [MUNICIPALITY]  
FOR THE FISCAL YEAR ENDING JUNE 30, \_\_\_\_**

**BE IT ORDAINED** by the Mayor and Council of [MUNICIPALITY] this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, in Council duly assembled and by the authority of same:

**SECTION 1. AUTHORITY FOR PREPARATION OF BUDGET.** [FOR MAYOR-COUNCIL FORM OF GOVERNMENT: Pursuant to Section 5-9-30(5) of the South Carolina Code of Laws of 1976, as amended (the "South Carolina Code"), the Mayor has the power and duty to prepare and submit the annual budget and capital program to the Council.] [FOR COUNCIL FORM OF GOVERNMENT: Pursuant to Section 5-11-40(c) of the South Carolina Code of Laws of 1976, as amended (the "South Carolina Code"), the Council shall adopt annually, prior to the beginning of the fiscal year, operating and capital budgets for the operation of the municipal government and shall in such budgets identify the sources of anticipated revenue including taxes necessary to meet the financial requirements of the budgets adopted. The council shall further provide for the levy and collection of taxes necessary to meet all budget requirements except as provided for by other revenue sources.] [FOR COUNCIL-MANAGER FORM OF GOVERNMENT: Pursuant to Section 5-13-90(2) of the South Carolina Code of Laws of 1976, as amended (the "South Carolina Code"), the Manager shall prepare the budget annually, submit it to the Council, and be responsible for its administration after adoption.]

Pursuant to the foregoing Authority, the [Mayor/Council/Manager] has prepared and presented to this meeting a budget for the fiscal year beginning July 1, \_\_\_\_\_, and ending June 30, \_\_\_\_\_ (the "Fiscal Year 20\_\_ Budget"). A copy of the Fiscal Year 20\_\_ Budget has been made available to the Council and to the public prior to this meeting, and is incorporated herein by reference.

**SECTION 2. PUBLIC NOTICE AND PUBLIC HEARING.** Pursuant to Section 6-1-80 of the South Carolina Code, notice of a public hearing on the Fiscal Year 20\_\_ Budget was published in at least one South Carolina newspaper of general circulation in the area, on \_\_\_\_\_, 20\_\_\_. The notice advertised a public hearing on the Fiscal Year 20\_\_ Budget to be held on \_\_\_\_\_, \_\_, 20\_\_\_, which date was not less than 15 days after the date of publication of the notice. The published notice was a minimum of two columns wide with a bold headline, and contained the information required by Section 6-1-80 of the South Carolina Code. The form of the published notice is attached hereto.

**SECTION 3. APPROVAL OF BUDGET.** Pursuant to Section [MAYOR-COUNCIL, 5-9-40] [COUNCIL: 5-11-40(c)] [COUNCIL-MANAGER: 5-13-30(3)] of the South Carolina Code, the Council has the authority and responsibility to approve the annual budget for [Municipality]. The Fiscal Year 20\_\_ Budget as presented is hereby approved in accordance with its terms.

**SECTION 4. CURRENT TAX LEVY; LIMITS ON INCREASE.** For the current fiscal year, [Municipality] levied an *ad valorem* property tax in the amount of xxx mills[IF SEGREGATED LEVY: comprising xxx mills for operational purposes and xxx mills for the payment of debt service on general obligation indebtedness of [Municipality]]. Pursuant to Section 6-1-320(A) of the South Carolina Code, [Municipality] "may increase the millage rate imposed for general operating purposes above the rate imposed for such purposes for the preceding tax year only to the extent of the increase in the average of the twelve monthly consumer price indexes for the most recent twelve-month period consisting of January through December of the preceding calendar year, plus, beginning in 2007, the percentage increase in the previous year in the population" of the municipality. [Municipality], with the advice

of the Revenue and Fiscal Affairs Office of the State of South Carolina, has determined that the maximum permitted increase in [Municipality's] operating millage for the fiscal year ending June 30, 20\_\_\_, is \_\_\_%. Pursuant to Section 6-1-320(D), however, the millage limit "does not affect millage that is levied to pay bonded indebtedness or payments for real property purchased using a lease-purchase agreement or used to maintain a reserve account."

**SECTION 5. ESTABLISHMENT OF PROPERTY TAX LEVY.** In order to raise revenues and defray expenses as presented in the Fiscal Year 20\_\_\_ Budget, the Council hereby ordains that an *ad valorem* property tax at the millage rate hereinafter stated to cover the period from the first day of July A.D. 20\_\_\_, to the 30th day of June A.D. 20\_\_\_, both inclusive, for the sums and in the manner hereinafter mentioned, is and shall be levied, collected and paid into the Treasury of [County], South Carolina, for credit to [Municipality], for the use and service thereof. The millage rate for such *ad valorem* property tax shall be xxx mills[IF SEGREGATED LEVY: , comprising xxx mills for operational purposes (representing a \_\_\_% increase) and xxx mills (representing a \_\_\_% increase) for the payment of general obligation indebtedness of [Municipality]]. Such millage rate shall be applied to the value of all real estate and personal property of every description owned and used in [Municipality], except such as is exempt from taxation under the Constitution and law of the State of South Carolina.

**SECTION 6. APPROPRIATION.** Funds are hereby appropriated as shown in the Fiscal Year 20\_\_\_ Budget and the documents attached thereto and incorporated herein by reference, comprising a total appropriated amount of \$\_\_\_\_\_ and consisting of [Sub-budgets by fund, e.g. General Fund, Stormwater Fund, Water and Sewer Fund, etc.].

**SECTION 7. BILLING AND COLLECTION.** The billing dates, the penalty dates, and the amount of penalty which shall be levied for delinquent taxes shall be the same as those established by [County], South Carolina, pursuant to State Law.

**SECTION 8. ADMINISTRATION AND TRANSFER.** The [Mayor / Manager / Administrator] shall administer the budget and is authorized to transfer any sum from one budget line item to another or from one department or division to another; provided that no such transfer may be made from one fund to another fund, may conflict with any existing bond or other financial covenants, or may conflict with any previously adopted policy of Council. Changes or amendments that alter the total expenditures of any fund must be approved by Council.

**SECTION 9. SEVERABILITY.** Should any section, phrase, sentence, or portion of this Ordinance be found invalid by a court or competent jurisdiction, such finding shall not invalidate the remaining portions.

DONE AND RATIFIED IN COUNCIL ASSEMBLED THIS \_\_\_ DAY OF \_\_\_\_\_, 20\_\_.

[MUNICIPALITY]

*[SIGNATURE BLOCK]*

ATTEST:

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[CLERK]

First Reading:  
Public Hearing:  
Final Reading: