ORDINANCE NO. ____

ENACTED PURSUANT TO THE MUNICIPAL TAX RELIEF ACT, TITLE 5, CHAPTER 41 OF THE CODE OF LAWS OF SOUTH CAROLINA, 1976, AS AMENDED, PROVIDING FOR THE IMPOSITION OF A ONE PERCENT SALES AND USE TAX TO PROVIDE PROPERTY TAX RELIEF TO OWNER-OCCUPIED HOMES AND TO FINANCE CERTAIN PROJECTS UPON REFERENDUM APPROVAL; THE FORM OF THE BALLOT TO BE USED IN CONNECTION THEREWITH; AND OTHER MATTERS RELATING THERETO.

ENACTED AUGUST 11, 2026

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SIMPSONVILLE, SOUTH CAROLINA, AS FOLLOWS:

ARTICLE I
FINDINGS

Section 1.01 Findings

In connection with the enactment of this ordinance (the ***"Ordinance"***), the City Council of the City of Simpsonville (the ***"City Council"***), the governing body of the City of Simpsonville, South Carolina (the ***"City"***), hereby finds and determines as follows:

(a) Pursuant to the Municipal Tax Relief Act, codified at Title 5, Chapter 41 of the Code of Laws of South Carolina, 1976, as amended (the ***"Tax Relief Act"***), the City Council is authorized to impose an up to one percent sales and use tax (the ***"Sales and Use Tax"***), subject to the approval of a referendum to be held in the City. The proceeds of the Sales and Use Tax must be applied for the purposes identified by the City pursuant to Section 5-41-120 of the Tax Relief Act, including providing a credit against a taxpayer's municipal ad valorem tax liability for owner-occupied homes.

(b) The City Council has considered the funding of certain capital projects within the City with an estimated total cost of approximately $44.4 million, has evaluated and determined which capital projects to be funded from the Sales and Use Tax, and has determined the form of the ballot question (the ***"Ballot Question"***), pursuant to Section 5-41-120(E) of the Tax Relief Act.

(c) The City has estimated that a one percent sales and use tax within the City would generate on average approximately $6.94 million annually totaling more than $55.5 million during the 8-year period from May 1, 2027 to April 30, 2035.

(d) Pursuant to Section 5-41-120(I) of the Tax Relief Act, the Sales and Use Tax proceeds will be spent on the basis of a priority ranking assigned to the capital projects as established in ***Exhibit A*** attached hereto (the ***"Capital Projects"***), subject to certain conditions and adjustments.

(e) Pursuant to Section 5-41-120(A)(2), since Greenville County has never imposed any tax pursuant to Chapter 10 or Chapter 37, Title 4 of the Code of Laws of South Carolina, 1976, as amended, or pursuant to any local law enacted by the South Carolina General Assembly, the City may impose the Sales and Use Tax at any qualifying general election, the first opportunity being November 3, 2026.

(f) The City Council finds that the health, safety and welfare of the residents of the City shall be benefited from the imposition of the Sales and Use Tax (i) to fund the Capital Projects and (ii) to utilize no less than twenty percent (20%) of the Sales and Use Tax proceeds to provide a credit against taxpayer's municipal ad valorem tax liability for owner-occupied homes and is now minded to enact this Ordinance imposing the Sales and Use Tax subject to a favorable referendum, to be held at the next qualifying general election, as defined in the Tax Relief Act, on November 3, 2026 (the ***"Referendum"***).

(g) In accordance with Section 5-41-120 of the Tax Relief Act, this Ordinance (i) imposes the Sales and Use Tax subject to Referendum approval; (ii) contains the Ballot Question; (iii) specifies the purposes for which the Sales and Use Tax proceeds will be used as set forth on the Ballot Question; (iv) states the maximum time for which the Sales and Use Tax may be imposed; (v) states that no less than twenty percent (20%) of the Sales and Use Tax proceeds collected will be used to provide a nonrefundable credit against existing municipal ad valorem tax liability on property assessed pursuant to Section 12-43-220(c) of the Code of Laws of South Carolina, 1976, as amended; (vi) states the maximum cost of the

Capital Projects; and (vii) states the maximum amount of net Sales and Use Tax proceeds to be used to fund the Capital Projects.

ARTICLE II
SALES AND USE TAX IMPOSITION, PURPOSES, TERMS AND CONDITIONS

Section 2.01 Imposition, Term

Subject to Referendum approval, City Council hereby imposes the Sales and Use Tax in the City for the 8-year period May 1, 2027, through April 30, 2035.

Section 2.02 Purposes

The Sales and Use Tax proceeds shall be applied for the purposes set forth on the Ballot Question (i) to defray the costs of Capital Projects and (ii) no less than twenty percent (20%) of the Sales and Use Tax proceeds will be used to provide a nonrefundable credit against existing municipal ad valorem tax liability in accordance with Section 5-41-170 of the Tax Relief Act on property assessed pursuant to Section 12-43-220(c) of the Code of Laws of South Carolina, 1976, as amended.

Section 2.03 Terms and Conditions

The City Council has determined to require Sales and Use Tax proceeds to be spent on the basis of a priority ranking system, subject to the conditions set forth below:

(a) The projects to be funded from the Sales and Use Tax proceeds, and each project's designated tier of funding priority, are listed on ***Exhibit A*** attached hereto. Except as otherwise permitted by subsections (b) and (c) below, the City Council has determined that those projects with a higher priority tier ranking will be funded before projects with a lower priority tier ranking (with Tier 1 being the highest priority ranking) as and to the extent that Sales and Use Tax proceeds become available. Nothing herein shall prevent the simultaneous funding of multiple projects within the same funding tier.

(b) Once the construction contracts for 70% of all projects in a given funding tier have been let, the City can begin spending Sales and Use Tax proceeds on projects in the next funding tier. In addition to property acquisition and construction costs, Sales and Use Tax proceeds may be spent on procurement, project management, right-of-way acquisition and work, preconstruction work, such as design, engineering, and related planning, for projects in the next funding tier.

(c) Notwithstanding the above, upon the written request of the City Administrator, the City Council, by ordinance, may determine to fund projects in the next lower priority funding tier before projects of a higher priority funding tier (e.g., funding a Tier 2 project before funding a Tier 1 project). Such ordinance must contain findings that either (i) the higher priority project is delayed or impractical because of construction schedules or other events that may affect the schedule or scope for such project or (ii) the lower priority project has received partial funding from grants or other sources allowing such lower priority project to be undertaken ahead of schedule. The written request and ordinance required by this subsection will specify either (i) the basis of the delay or scope adjustment, which may include issues concerning acquisition of title and rights-of-way, design and engineering considerations, environmental issues, the receipt of all necessary permits and regulatory approvals, bids in excess of project estimates and cost overruns and related scope reduction

or value engineering, qualification of bidders, the availability of Sales and Use Tax proceeds or other funding sources, project impossibility, and force majeure or other unforeseen circumstances or (ii) the alternative source or sources of funding of the lower priority project.

(d) The expenditures of Sales and Use Tax proceeds, if approved, will be subject to acquisition of property, rights-of-way, design and engineering considerations, the receipt of all necessary permits and regulatory approvals, funding of projects from other sources (including unanticipated grants that fund a project), bids in excess of project estimates, qualifications of bidders, cost overruns, exhaustion or insufficiency of net Sales and Use Tax proceeds to complete the projects in the order and priority stated above, and other unforeseen circumstances and conditions.

(e) All Sales and Use Tax proceeds must be deposited into a separate account of the City and not comingled with any other funds.

Section 2.04 Capital Projects Estimates and Sales and Use Tax Proceeds Estimates

(a) The total cost of the Capital Projects as described herein is expected to be approximately $44.4 million and the net proceeds of the Sales and Use Tax to be used in such regard is expected to be approximately $44.4 million.

ARTICLE III
REFERENDUM

Section 3.01 Ballot Question

The Ballot Question, pursuant to Section 5-41-120(E) of the Tax Relief Act, is set forth below.

BALLOT QUESTION

Must a one percent sales and use tax be levied in the City of Simpsonville, South Carolina for no more than eight years for the purpose of allowing a credit against certain municipal ad valorem tax liability and for the purpose of raising the amounts specified for the following purposes?

(1) $44,400,000 for citywide road infrastructure improvements, including repaving, drainage systems, curbs and sidewalks

Yes [ ] No [ ]

INSTRUCTIONS TO VOTERS: All qualified electors of the City of Simpsonville desiring to vote in favor of imposing the tax for the stated purposes shall vote “YES,” and all qualified electors opposed to levying the tax shall vote “NO.”

Section 3.02 Certification of Referendum

The appropriate election commission (the ***"Election Commission"***) shall conduct the Referendum under the election laws of this State, *mutatis mutandis,* and shall certify the result to the City Council and to the South Carolina Department of Revenue no later than thirty days after the Referendum. The City Council shall thereafter declare the result of the Referendum by resolution.

Section 3.03 Notice of Referendum

To assist the Election Commission in complying with the Tax Relief Act, the contents of the notice of the Referendum required by the Tax Relief Act are described in ***Exhibit B*** hereto.

ARTICLE IV
MISCELLANEOUS

Section 4.01 Transmittal to Election Commission

Upon enactment of this Ordinance, the City Clerk is directed to provide the same to the Election Commission with direction to provide for the submission of the Ballot Question to the electors of the City at the Referendum.

Section 4.02 Authorization for Further Action

The City Council hereby authorizes the City Administrator to take all actions necessary and convenient in connection with implementing this Ordinance.

Section 4.03 Effective Date

This Ordinance shall take effect upon second and final reading thereof.

ENACTED AT SIMPSONVILLE, SOUTH CAROLINA, THIS 11TH DAY OF AUGUST, 2026.

CITY OF SIMPSONVILLE, SOUTH CAROLINA

_____
Mayor

Attest:

_____
City Clerk

Approved as to Form:

_____
City Attorney

First Reading: July 14, 2026
Second Reading: August 11, 2026

EXHIBIT A

PROJECT LIST

EXHIBIT A - PROJECTS LIST

Count	Project Type	Street Name	From	To	Estimated Cost	Tier
1	Repaving/Drainage/Curb & Gutter	Abbotsford Dr	Stokes Rd	Cloverdale Ln	$ 684,670	1
2	Repaving/Drainage/Curb & Gutter/Sidewalk	Alder Dr	Davenport Rd	Tebblewood Dr	$ 991,522	1
3	Repaving	Bramlett Ln	Jones Ave	W Georgia Rd	$ 52,320	1
4	Repaving	Brentwood Way	Grandview Dr	Grandview Dr	$ 882,702	1
5	Repaving/Drainage/Curb & Gutter	Brookmere Rd	Cloverdale Ln	Dead End	$ 824,370	1
6	Repaving	Canebreak Ln	Powderhorn Rd	CDS	$ 101,152	1
7	Repaving/Drainage/Curb & Gutter	Chuckwood Dr	Tebblewood Dr	Capewood Dr	$ 812,844	1
8	Repaving/Drainage/Curb & Gutter	Cloverdale Ln	Abbotsford Dr	Brookmere Rd	$ 230,529	1
9	Repaving/Drainage/Curb & Gutter	Cook St	Hedge St	Moore St	$ 358,241	1
10	Repaving	Delmar Dr	Brentwood Way	Brentwood Way	$ 154,193	1
11	Repaving	Doral Way	Brentwood Way	Shaddock Dr	$ 77,097	1
12	Repaving	Dorian Dr	Brentwood Way	Brentwood Way	$ 114,863	1
13	Repaving	E Fernwood Rd	Poinsettia Dr	Aster Dr	$ 98,025	1
14	Repaving	E Yellow Wood Dr	Alder Dr	CDS	$ 661,516	1
15	Repaving/Drainage/Curb & Gutter	Forest Park Dr	Garrison Rd	Helen St	$ 968,220	1
16	Repaving	Fredericksburg Dr	Powderhorn Rd	CDS	$ 122,080	1
17	Repaving/Drainage/Curb & Gutter	Helen St	CDS	Dead End	$ 316,285	1
18	Repaving/Drainage/Curb & Gutter/Sidewalk	Hunter St	N Pliney Cir	Jonesville Rd	$ 467,709	1
19	Repaving/Drainage/Curb & Gutter/Sidewalk	Jones Ave	NE Main St	W Georgia Rd	$ 725,159	1
20	Repaving	Lilly St	N Pliney Cir	Perry Ave	$ 64,107	1
21	Repaving	Marler St	N Pliney Cir	Perry Ave	$ 21,890	1
22	Repaving	Menlo Dr	Brentwood Way	Brentwood Way	$ 107,647	1
23	Repaving	Ment Dr	Brentwood Way	Brentwood Way	$ 102,234	1
24	Repaving/Drainage/Curb & Gutter	Moore St	Hedge St	Dead End	$ 329,656	1
25	Repaving	Moores Ct	Hedge St	CDS	$ 38,849	1
26	Repaving/Drainage/Curb & Gutter	N Almond Dr	W Fernwood Rd	S Almond Dr	$ 1,647,818	1
27	Repaving/Drainage/Curb & Gutter	N Pliney Cir	NE Main St	S Pliney Cir	$ 861,716	1
28	Repaving	Poinsettia Dr	Poinsettia Dr	Hillpine Dr	$ 169,829	1
29	Repaving	Poinsettia Dr N	E Curtis St	Poinsettia Dr	$ 220,465	1
30	Repaving	Poinsettia Dr S	E Curtis St	Poinsettia Dr	$ 335,449	1
31	Repaving	Rabon Ct	Powderhorn Rd	CDS	$ 36,083	1
32	Repaving/Drainage/Curb & Gutter	S Almond Dr	W Fernwood Rd	N Almond Dr	$ 1,975,630	1
33	Repaving/Drainage/Curb & Gutter	S Pliney Cir	NE Main St	N Pliney Cir	$ 828,520	1
34	Repaving	Shaddock Dr	Brentwood Way	Brentwood Way	$ 89,365	1
35	Repaving	Stonegate Ct	Stonegate Rd	CDS	$ 31,873	1
36	Repaving	Stonegate Rd	Tollgate Rd	CDS	$ 53,162	1
37	Repaving/Drainage/Shoulder & Ditch	Terrace Cir	Forest Park Dr	Forest Park Dr	$ 446,833	1
38	Repaving	Tollgate Ct	Tollgate Rd	CDS	$ 32,474	1
39	Repaving	Tollgate Rd	E Curtis St	CDS	$ 129,537	1
40	Repaving	Vicksburg Ct	Powderhorn Rd	CDS	$ 26,581	1
41	Repaving	W Fernwood Rd	SE Main St	Poinsettia Dr	$ 285,654	1
42	Repaving	W Yellow Wood Dr	Alder Dr	CDS	$ 453,920	1
43	Repaving/Drainage/Shoulder & Ditch	Agee St	Terrace Cir	Forest Park Dr	$ 53,236	2
44	Repaving	Airdale Ln	Border Ave	CDS	$ 401,720	2
45	Repaving/Drainage/Shoulder & Ditch	Alice Ave	NE Main St	Todd Cir	$ 191,500	2
46	Repaving/Drainage/Shoulder & Ditch	Arlen Ave	Garrison Rd	Palmetto Dr	$ 119,845	2
47	Repaving	Ashdown Dr	Davenport Rd	Fox Chase Ct	$ 261,599	2
48	Repaving	Aspenwood Dr	CDS	CDS	$ 170,551	2
49	Repaving/Drainage/Curb & Gutter	Aster Dr	Hillpine Dr	Eastview Dr	$ 919,348	2
50	Repaving	Beattie St	South St	W College St	$ 91,169	2
51	Repaving	Bentbrush Dr	Capewood Dr	Anglewood Dr	$ 51,358	2
52	Repaving	Border Ave	Neely Ferry Rd	Airdale Ln	$ 463,662	2
53	Repaving	Buckboard Ln	Wagoncreek Dr	Woodtrail Ct	$ 65,310	2
54	Repaving	Chancellors Park Ct	SE Main St	CDS	$ 288,661	2
55	Repaving/Drainage/Curb & Gutter	Chase Woods Ct	Hunters Hill Rd	CDS	$ 318,590	2
56	Repaving	Concord Ct	Fredericksburg Dr	CDS	$ 23,574	2
57	Repaving	Corgi Dr	Airdale Ln	Airdale Ln	$ 115,825	2
58	Repaving	Dandie Dr	Airdale Ln	Airdale Ln	$ 154,554	2

Count	Project Type	Street Name	From	To	Estimated Cost	Tier
59	Repaving/Drainage/Shoulder & Ditch	Eastview Cir	Eastview Dr	Eastview Dr	$ 342,906	2
60	Repaving	Eastview Dr	Poinsettia Dr	E Curtis St	$ 146,015	2
61	Repaving	Edmunds St	Eastview Dr	Oakland Ave	$ 31,873	2
62	Repaving	Fauna Ct	Faunawood Dr	CDS	$ 34,279	2
63	Repaving	Foxhound Rd	Hunters Woods Dr	CDS	$ 402,442	2
64	Repaving	Goldrush Ct	Wagoncreek Dr	CDS	$ 118,592	2
65	Repaving	Heritage Creek Rd	Utility Access	Oak Branch Dr	$ 144,932	2
66	Repaving	Hillpine Dr	Aster Dr	S Almond Dr	$ 428,181	2
67	Repaving/Drainage/Shoulder & Ditch	Hunters Hill Rd	Foxhound Rd	Davenport Rd	$ 482,155	2
68	Repaving	Hunters Woods Dr	Fairview Rd	Hunters Hill Rd	$ 294,795	2
69	Repaving	Hunting Ridge Ct	Willow Branch Dr	CDS	$ 60,619	2
70	Repaving	Iselin St	Green St	W Curtis St	$ 170,190	2
71	Repaving	Knightsbridge Dr	Chancellors Park Ct	Chancellors Park Ct	$ 72,406	2
72	Repaving	Lone Rock Ct	Willow Branch Dr	CDS	$ 62,303	2
73	Repaving/Drainage/Shoulder & Ditch	Morgan Cir	NE Main St	Alice Ave	$ 179,389	2
74	Repaving/Drainage/Shoulder & Ditch	Oakland Ave	Eastview Dr	E Curtis St	$ 157,691	2
75	Repaving	Open Range Ln	Morning Tide Dr	CDS	$ 248,128	2
76	Repaving/Drainage/Shoulder & Ditch	Palmetto Dr	Forest Park Dr	Dead End	$ 115,304	2
77	Repaving	Pine Tree Dr	Neely Ferry Rd	CDS	$ 85,636	2
78	Repaving	Pinonwood Ct	Pinonwood Dr	CDS	$ 32,474	2
79	Repaving	Pinonwood Dr	Davenport Rd	Willow Branch Dr	$ 299,246	2
80	Repaving	Pioneer Ct	Wagoncreek Dr	CDS	$ 48,110	2
81	Repaving/Drainage/Curb & Gutter	Rainwood Dr	Powderhorn Rd	N Almond Dr	$ 844,657	2
82	Repaving	Ray Talley Ct	Fairview Rd	CDS	$ 121,317	2
83	Repaving/Drainage/Curb & Gutter	Rimrock Ct	Woodcliff Ct	CDS	$ 101,433	2
84	Repaving/Drainage/Curb & Gutter	Sandridge Ct	Woodcliff Ct	CDS	$ 86,218	2
85	Repaving	Scottish Ave	Neely Ferry Rd	Airdale Ln	$ 423,731	2
86	Repaving	Shagbark Ct	Davenport Rd	CDS	$ 92,612	2
87	Repaving	Sierra Ct	Sellwood Cir	CDS	$ 59,777	2
88	Repaving/Drainage/Shoulder & Ditch	Sunrise Ave	Garrison Rd	Morgan Cir	$ 173,334	2
89	Repaving	Tamwood Cir	Chuckwood Dr	Willowtree Dr	$ 48,110	2
90	Repaving	Timberjack St	Two Gait Ln	CDS	$ 114,743	2
91	Repaving/Drainage/Shoulder & Ditch	Todd Cir	NE Main St	Alice Ave	$ 273,247	2
92	Repaving	Travelers Ct	Chancellors Park Ct	CDS	$ 52,560	2
93	Repaving	Tripmont Ct	Torrey Dr	CDS	$ 210,843	2
94	Repaving	Two Gait Ln	Fairview Rd	City Limit	$ 329,916	2
95	Repaving/Drainage/Curb & Gutter	W College St	NE Main St	W Curtis St	$ 613,667	2
96	Repaving/Drainage/Curb & Gutter/Sidewalk	W Curtis St	Industrial Dr	NE Main St	$ 1,887,616	2
97	Repaving	Wagoncreek Dr	E Curtis St	CDS	$ 227,080	2
98	Repaving	Wemberly Dr	Wemberly Ln	Sunshine Dr	$ 289,383	2
99	Repaving	Wemberly Ln	Fowler Rd	Brendle Dr	$ 308,627	2
100	Repaving/Drainage/Shoulder & Ditch	Wilbon Cir	Forest Park Dr	Forest Park Dr	$ 412,015	2
101	Repaving	Willow Branch Dr	Pinonwood Dr	CDS	$ 776,018	2
102	Repaving	Willowtree Ct	Willowtree Dr	CDS	$ 22,973	2
103	Repaving/Drainage/Curb & Gutter	Woodcliff Ct	Garrison Rd	CDS	$ 340,721	2
104	Repaving	Agewood Dr	Tebblewood Dr	Capewood Dr	$ 285,053	3
105	Repaving	Arkrose Ct	Tebblewood Dr	CDS	$ 221,427	3
106	Repaving	Bell Dr	E Curtis St	CDS	$ 139,039	3
107	Repaving	Berlander Ct	Boxelder Ln	CDS	$ 41,736	3
108	Repaving	Boxelder Ln	Neely Ferry Rd	CDS	$ 187,750	3
109	Repaving	Brandon Ct	Canebreak Ln	CDS	$ 18,041	3
110	Repaving	Breeze Way	Hatteras Ln	Waterbury Ct	$ 25,258	3
111	Repaving	Cactus Ct	Wagoncreek Dr	CDS	$ 50,877	3
112	Repaving	Canebreak Ln	Powderhorn Rd	CDS	$ 94,777	3
113	Repaving/Drainage/Curb & Gutter/Sidewalk	Cherokee Dr	Seminole Dr	Cheyenne Dr	$ 844,184	3
114	Repaving	Chetfield Ct	Picton Pl	CDS	$ 44,502	3
115	Repaving	Corkwood Dr	Davenport Rd	E Yellow Wood Dr	$ 210,001	3
116	Repaving	Cox St	Industrial Dr	Dead End	$ 356,377	3

Count	Project Type	Street Name	From	To	Estimated Cost	Tier
117	Repaving	Green St	Woodside Cir	W Curtis St	$ 108,729	3
118	Repaving	Hatteras Ln	Grandview Dr	CDS	$ 318,610	3
119	Repaving	Howard Cir	E Curtis St	CDS	$ 89,966	3
120	Repaving	Hudders Creek Way	Spring Meadow Rd	CDS	$ 314,280	3
121	Repaving	Iveyrose Ct	Tearose Ln	CDS	$ 83,592	3
122	Repaving	John St	Richardson St	Cox St	$ 55,567	3
123	Repaving	Marlin Ct	Hatteras Ln	Waterbury Ct	$ 24,536	3
124	Repaving	Needles Dr	Pine Bark Ct	CDS	$ 135,551	3
125	Repaving	Picton Pl	Picton Pl Pullout	CDS	$ 84,193	3
126	Repaving/Drainage/Curb & Gutter/Sidewalk	Powderhorn Rd	SE Main St	CDS	$ 3,943,019	3
127	Repaving	Raleigh Ct	Brookhaven Way	CDS	$ 53,717	3
128	Repaving/Drainage/Shoulder & Ditch	Rose Ln	Hillcrest Ave	N Maple St	$ 133,470	3
129	Repaving	Sandhurst Dr	Brentwood Way	Brentwood Way	$ 113,059	3
130	Repaving	Scarsdale St	N Main St	N Maple St	$ 96,822	3
131	Repaving	Sellwood Cir	Westwood Dr	Aspenwood Dr	$ 406,411	3
132	Repaving/Drainage/Curb & Gutter	Seminole Dr	Neely Ferry Rd	Capewood Dr	$ 1,908,776	3
133	Repaving	Sherondale Ln	Seminole Dr	Anglewood Dr	$ 205,671	3
134	Repaving/Drainage/Curb & Gutter/Sidewalk	South St	W Curtis St	W College St	$ 332,430	3
135	Repaving	Sparsewood St	Sherondale Ln	Seminole Dr	$ 63,746	3
136	Repaving	Tebblewood Dr	Alder Dr	CDS	$ 300,689	3
137	Repaving	Westwood Dr	W Georgia Rd	Seminole Dr	$ 243,438	3
138	Repaving	Windrose Ct	Tearose Ln	CDS	$ 48,110	3
139	Repaving	Windsor St	Wemberly Ln	Wemberly Dr	$ 72,767	3
140	Repaving	Woodside Cir	Green St	W Curtis St	$ 246,324	3
141	Repaving	Yellowrose Ct	Tearose Ln	CDS	$ 27,904	3
					$ 44,321,954	

EXHIBIT B

NOTICE OF REFERENDUM

NOTICE IS HEREBY GIVEN that a Referendum will be held in the City of Simpsonville, South Carolina (the "City"), on November 3, 2026, for the purpose of submitting to all persons qualified to vote in the City, under the Constitution and laws of the State of South Carolina the following question:

Ballot Question

Must a one percent sales and use tax be levied in the City of Simpsonville, South Carolina for no more than eight years for the purpose of allowing a credit against certain municipal ad valorem tax liability and for the purpose of raising the amounts specified for the following purposes?

(1) $44,400,000 for citywide road infrastructure improvements, including repaving, drainage systems, curbs and sidewalks

Yes [ ] No [ ]

INSTRUCTIONS TO VOTERS: All qualified electors of the City of Simpsonville desiring to vote in favor of imposing the tax for the stated purposes shall vote "YES," and all qualified electors opposed to levying the tax shall vote "NO."

The question is being submitted pursuant Title 5, Chapter 41, Code of Laws of South Carolina, 1976 as amended, and an ordinance of the City Council of the City of Simpsonville, South Carolina enacted on August 11, 2026 (the "Ordinance"). The referendum ordered by the Ordinance includes the authorizations of the imposition of a sales and use tax. If a majority of the qualified electors of the City voting in the Referendum vote in favor of the question, a one percent sales and use tax will be imposed in the City of Simpsonville for eight years, beginning on May 1, 2027 and will continue to April 30, 2035. The receipts from the sales and use tax will be applied (i) to pay the cost of the projects listed above in the manner set forth in the Ordinance and (ii) no less than twenty percent (20%) of the Sales and Use Tax proceeds collected will be used to provide a nonrefundable credit against existing municipal ad valorem tax liability on property assessed pursuant to Section 12-43-220(c) of the Code of Laws of South Carolina, 1976, as amended.

Every person offering to vote must be at least eighteen (18) year of age, must reside in the City and must be duly registered on the books of registration for the City as an elector in the precinct in which he or she resides and offers to vote on or before the date on which said books of registration are closed for the Referendum, and must produce, upon presenting himself or herself to vote, a valid and current: (1) South Carolina driver's license, (2) other form of identification containing a photograph issued by the South Carolina Department of Motor Vehicles, (3) passport, (4) military identification containing a photograph issued by the federal government, or (5) South Carolina voter registration card containing a photograph of the voter. Persons who do not or cannot present valid and current identification as provided herein may cast a provisional ballot in accordance with Section 7-13-710, Code of Laws of South Carolina, 1976, as amended.

Any persons wishing to register to vote in the Referendum, if registering by mail, must have such registration postmarked not later than October __, 2026, to the Greenville County Voter Registration and Elections Commission, 225 S. Pleasantburg Dr., Suite B6, Greenville, South Carolina 29607, telephone

(864) 467-7250, or, if registering to vote in person, must do so by no later than _____ p.m. on October ____, 2026. Voter registration forms are available online but must be postmarked by October __, 2026; instructions are available via internet at www.scvotes.gov.

Any such registered elector who has moved his or her place of residence within the City after the date on which said books of registration are closed for the Referendum, but before the date of the Referendum, shall be entitled to vote in his or her previous precinct of residence in the Referendum; provided, however, in case any registered elector shall have moved from one precinct in the City to another precinct in the City within thirty days prior to November 3, 2026, and shall have surrendered his registration certificate and has received a new certificate, such elector may vote in the precinct provided for by such new certificate. Persons who become of age during the 30-day period preceding the Referendum shall be entitled to register before the closing of the books if otherwise qualified.

Any person eligible to register to vote in the Referendum who has been discharged or separated from his service in the Armed Forces of the United States prior to November 3, 2026, and has returned home too late to register at the time when registration is required, is entitled to register for the purpose of voting in the Referendum after the discharge or separation from service, up to 5:00 p.m. on the day of the Referendum. This application for registration must be made at the office of the Greenville County Voter Registration and Elections Commission, and if qualified, the person must be issued a registration notification stating the precinct in which he is entitled to vote and a certification to the managers of the precinct that he is entitled to vote and should be placed on the registration rolls of the precinct.

The polls shall be open from 7:00 a.m. until 7:00 p.m. at the polling places designated below and shall be open during these hours without intermission or adjournment. Appropriate vote recorders will be provided at the polling places for the casting of ballots on the aforesaid question. Managers of Election will be appointed by the Greenville County Voter Registration and Elections Commission. The Managers of Election shall see that each person offering to vote takes the oath that he is qualified to vote at this election according to the Constitution of this State, and that he has not voted before in this election. The precincts within the City and locations of the several polling places for such Referendum are as follows:

Precinct Number	Name	Location

[Precinct information to be inserted by the Greenville County Voter Registration and Elections Commission]

Voters who are blind, who are otherwise physically handicapped, or who are unable to read or write are entitled to assistance in casting their ballot. This assistance may be given by anyone the voter chooses except his employer, an agent of his employer, or an officer or agent of his union. The Managers of Election must be notified if assistance is needed. Voters who are unable to enter their polling place due to physical handicap or age may vote in the vehicle in which they drove or were driven to the polls. When notified, the Managers will help voters effectuate this curbside voting provision. Registered voters may be eligible to vote by absentee ballot. Persons wishing more information concerning absentee balloting should contact the Greenville County Voter Registration and Election Commission at (864) 467-7250.

The Greenville County Voter Registration and Elections Commission shall hold a hearing on Ballots challenged in the election on Thursday, November 5, 2026 at ____:00 a.m., at _____, Greenville, South Carolina 296__.