

COUNTY COUNCIL OF BEAUFORT COUNTY
ADMINISTRATION BUILDING
BEAUFORT COUNTY GOVERNMENT ROBERT SMALLS COMPLEX
100 RIBAUT ROAD

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STEWART H. RODMAN
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D. PAUL SOMMERVILLE
VICE CHAIRMAN

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YORK GLOVER, SR.
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MARK LAWSON
LAWRENCE P. MCELYNN
JOSEPH F. PASSIMENT, JR.

ASHLEY M. JACOBS
COUNTY ADMINISTRATOR

SARAH W. BROCK
CLERK TO COUNCIL

AGENDA
EXECUTIVE COMMITTEE

Monday, October 28, 2019
5:00 p.m.

Hilton Head Island Branch Library,
11 Beach City Road, Hilton Head Island, SC

Committee Members:
Stu Rodman, Chairman
Brian Flewelling, Vice Chairman
Alice Howard
Lawrence McElynn
Joseph Passiment
Paul Sommerville

1. **CALL TO ORDER – 5:00 p.m.**

2. **PLEDGE OF ALLEGIANCE**

[Public notification of this meeting has been published, posted, and distributed in compliance with the South Carolina Freedom of Information Act]

3. **APPROVAL OF AGENDA**

4. **APPROVAL OF MINUTES** (backup)

A. **October 14, 2019**

5. **EXECUTIVE SESSION**

A. Discussion of proposed purchase of property and issues incident thereto (Harris Pillow-Fee Simple) - *Barbara Holmes, RCLPP Contractor*

B. Discussion of proposed purchase of property and issues incident thereto (the Lobeco Property) – *Eric Greenway, Community Development Director*

C. Receipt of legal advice regarding delinquent stormwater fees – *Brittany Ward, Deputy County Attorney*

D. Receipt of legal advice regarding status of Retiree Litigation - *Thomas J. Keaveny II, Beaufort County Attorney and Al Nickles, Nickles Law Firm*

6. **MATTERS ARISING OUT OF EXECUTIVE SESSION**



7. ACTION ITEMS

- A. Contract Award Recommendation to JS Construction of Okatie, SC. for the Hilton Head Island Airport Campus Entrance Improvement Project in the amount of 281,783.00 - Jon Rembold, Airports Director ([backup](#))**

8. DISCUSSION

- A. Millage change - Jim Beckert, Auditor Beaufort County ([backup](#))**

9. CITIZEN COMMENTS (*Comments regarding agenda items only and limited to 3 minutes.*)

10. ADJOURNMENT



BEAUFORT COUNTY COUNCIL

Agenda Item Summary

Item Title:

Approval of Minutes from October 14, 2019

Council Committee:

Executive Committee

Meeting Date:

October 28, 2019

Committee Presenter (Name and Title):

Issues for Consideration:

Approve October 14, 2018 draft minutes

Points to Consider:

Funding & Liability Factors:

None.

Council Options:

Approve, Modify or Reject

Recommendation:

Approve

**MINUTES
EXECUTIVE COMMITTEE**

October 14, 2019

Executive Conference Room, Administration Building,
Beaufort County Government Robert Smalls Complex,
100 Ribaut Road, Beaufort, South Carolina 29902

The electronic and print media duly notified in
accordance with the State Freedom of Information Act.

ATTENDANCE

Present: Committee Chairman Stu Rodman, Committee Vice Chairman Brian Flewelling, Paul Sommerville, Alice Howard, and Lawrence McElynn,

Absent: Joseph Passiment

Ex-officio: Chris Hervochon, York Glover, Michael Covert, and Gerald Dawson (Non-committee members of Council serve as *ex-officio* members and are entitled to vote.)

Staff: Thomas J. Keaveny II, County Attorney; Ashley Jacobs, County Administrator; Brittany Ward, Deputy Attorney; Chris Inglese, Deputy Attorney; Stefanie Nagid, Passive Parks Manager.

Media: Joe Croley, Lowcountry Inside Track

CALL TO ORDER

Councilman Rodman called the meeting to order at 3:59 p.m.

Public notification of this meeting has been published, posted, and distributed in compliance with the South Carolina Freedom of Information Act

APPROVAL OF AGENDA

Motion: It was moved by Councilman Flewelling, seconded by Councilwoman Howard to approve the agenda as presented. The vote: YAYS – Councilman Rodman, Councilman Sommerville, Councilman Hervochon, Councilman Glover, Councilman McElynn, Councilman Covert, Councilman Dawson, Councilman Flewelling and Councilman Lawson. The motion passed.

APPROVAL OF MINUTES

A. June 10, 2019
B. June 17, 2019
C. August 12, 2019

Motion: It was moved by Councilman Flewelling, seconded by Councilwoman Howard to approve the minutes. The vote: YAYS – Councilman Rodman, Councilman Sommerville, Councilman Hervochon, Councilman Glover, Councilman McElynn, Councilman Covert, Councilman Dawson, Councilman Flewelling and Councilman Lawson. The motion passed.

CITIZEN COMMENTS

Skip Hoglan spoke regarding A tax funds, item number 2 on the agenda. Mr. Hoglan stated that the a-tax committee should decide how much each organization gets. Period. By voting to allow one non-profit over others to get extra tax money opens a Pandora's box of accusations that this one non-profit is getting special treatment outside of the County Ordinance. These non-profits aren't even providing all of the receipts for the money they receive. They shouldn't get one penny more until they are totally compliant with the law, totally transparent, totally accountable.

EXECUTIVE SESSION

Motion: It was moved by Councilman Dawson, seconded by Councilwoman Howard to go into executive session to discuss negotiations incident to a proposed contractual arrangement (Olsen tract lease agreement) and A-Tax Funds. The vote: YAYS – Councilman Rodman, Councilman Sommerville, Councilman Hervochon, Councilman Glover, Councilman McElynn, Councilman Covert, Councilman Dawson, and Councilman Lawson. NAYS- Councilman Flewelling. The motion passed.

MATTERS ARISING OUT OF EXECUTIVE SESSION

Motion: It was moved by Councilman Flewelling, seconded by Councilwoman Howard to Direct staff to draft an Ordinance to ratify the existing lease signed in 2016 that expires in December 2019 and the easements that were negotiated at that time. The vote: YAYS – Councilman Rodman, Councilman Sommerville, Councilman Hervochon, Councilman Glover, Councilman McElynn, Councilman Covert, Councilman Dawson and Councilman Lawson. The motion passed

Recommendation: Forward to County Council for approval

Motion: It was moved by Councilman Flewelling, seconded by Councilman Glover to rescind the addendum signed in June 2018 and direct staff to negotiate two separate leases, one for the dwelling and one for the land and pond. The vote: YAYS- Councilman Rodman, Councilman Sommerville, Councilman Hervochon, Councilwoman Howard, Councilman Glover, Councilman McElynn, Councilman Covert, and Councilman Lawson. The motion passed.

Recommendation: Forward to County Council for approval

DISCUSSION

A. Supplement Appropriation and Reimbursement Resolution for Jenkins Island Safety Improvements- Thomas J. Keaveny II, Beaufort County Attorney

Discussion: Thomas Keaveny, Beaufort County Attorney, stated pursuant to the discussion council has been having regarding a funding shortfall with Jenkins Island safety improvement program. The way to approach this is to provide a supplemental appropriation for the difference between the proposed contract Council wants to enter into and the funding available \$7.2 Million. They will need to prepare a supplemental ordinance with separate appropriation covering that for committee's consideration because money is being appropriated, it has to go through a reimbursement resolution, which has been provided to committee. The resolution doesn't need to be passed until the third and final reading when the committee has an exact amount of money due by way of supplemental appropriation.

Councilman Sommerville: Regarding reimbursement. Reimbursing who for what?

Thomas Keaveny: The general fund will be reimbursed by through the bond. In order for that to happen we need to do a reimbursement resolution per the IRS.

Councilman Sommerville stated he is against this because everything is contingent on if we are building the \$9.5 Million project or not.

Councilman Flewelling stated the best information the committee has right now, barring everything else, is that this is a safety project needed for the residents of Windmill Harbor and the people who travel along that section of highway 278. This is the best solution that we have that has been approved by the staff and recommended by staff and the experts in the field.

Councilman Rodman stated he is also against this. Typically, would agree that he would want to protect all our options however an engineering effort has been put in place to see what we could do short term for both safety and congestion. High probability they will figure out a way to do this without spending the extra money.

Councilman Hervocho stated the reason we need 6 lanes is because we have a traffic study that says we need 6 lanes. If we do 4 lanes, we will have to do another traffic study which is going to be another 4-6 months and brings everyone back here talking about however many millions it will take to build this project based on the inflationary aspect of this construction. He is going to support the project.

Councilman McElynn stated there isn't any harm to move forward with this and trying to allocate the \$2 Million. If the study shows, it's not needed it doesn't have to be used. If the study shows it can be done for \$7 Million that would be great, but this needs to be done.

Motion: It was moved by Councilman Flewelling, seconded by Councilman Hervocho, to move along with first reading for borrowing roughly a \$2.5 Million through an ordinance and resolution regarding the intent of the County. YAYS- Councilman Hervocho, Councilman Glover, Councilman McElynn, Councilman Covert, Councilman Lawson. NAYS- Councilman Rodman, Councilman Sommerville, Councilwoman Howard and Councilman Dawson. The motion passed.

Recommendation: Forward to County Council for approval

B. 2% A-Tax Funding Request.

1. Penn Center Funding request for \$822,000 for phase I building upgrades

Discussion: Stefanie Nigid, Passive Parks Manager, stated this was brought forth to finance in August 2019 with no motion. I was brought back up in October 2019 by Councilman Glover as an added item to the agenda during a finance committee meeting and the motion was to move the request to today's executive committee meeting. Funding request for phase I building upgrades that the Penn Center is requesting if for A-tax funding in the amount of \$822,000.00. The packed that everyone has is the original that was provided in August 2019. We were just recently informed that A-tax funding requests have to be approved by ordinance instead of resolution. So the resolution you see in your packet can be marked out and in the backup is the actual ordinance language.

Councilman Rodman stated that Council put in place a process for these request. Some may argue that this request has been pending before the process was put in place. It may influence whether people do or don't vote against it.

Councilman McElynn asked if Penn Center followed the requirements the finance chair developed even though it was getting moved ahead somewhat out of order? Request to have an application filed in accordance with the new system the finance chair has developed.

Councilman Glover stated Penn Center made this request before this new process was put in place and asked Council grandfather them in as they have been waiting over a year.

Councilwoman Howard: How much money do we have?

County Administrator Jacobs: The chief financial officer says about \$2.5 Million.

Councilman Flewelling: How much do we get annually?

County Administrator Jacobs: Not sure.

Councilman Rodman: \$600,000.00 - \$800,000.00 but could be wrong.

Councilman Flewelling- Can we get an answer to that?

Marion Burns, Penn Center Interim Executive Director, stated that a presentation was brought forth in a meeting in March 2019 making two presentations in front of the finance committee. After that meeting everyone seemed excited about the proposal and wanting to move forward with it. The longer the Penn Center waits for renovations the costlier it will be to rebuild. The county is not the only place that the Penn Center is looking to for financing for the renovations. This process was actually in place with the previous County Administrator and the previous executive Director at the Penn Center before taking over in August 2018.

Councilman McElynn: How many phases?

Mr. Burns: There are 2 phases.

Councilman McElynn: How much is phase II?

Mr. Burns: Phase II is \$952,000.00.

Councilman McElynn: When will the request be made for phase II?

Mr. Burns: The request will be made probably sometime next year.

Councilman McElynn: Phase II is going out for other funding sources as well?

Mr. Burns: Yes

Councilman Sommerville: How many entities are legally under the Penn Center umbrella and which one are we dealing with?

Mr. Burns: LLC is the restaurant and hotel.

Councilman Sommerville: Parent Organization is 501 (c) 3 and 1 LLC?

Mr. Burns: Yes, Penn Center is 501(c)3.

Councilman Sommerville: With 1 LLC underneath?

Mr. Burns: Yes

Councilman Sommerville: The 501 (c)3 is making the request. The Penn Center is always needing money. What assurance do we have that this amount of money is going to solve a problem and you won't be back in six months to a year needing more money?

Mr. Burns: These are historical buildings that have been around for many years. Last time these buildings were renovated it was in the mid 1990's when the late Senator Hollings was responsible for the renovations. Some of these buildings are in dire need of renovations.

Councilman Sommerville: So the last renovations were federally funded?

Mr. Burns. Yes, to his knowledge the county has never been involved with any major renovations for the Penn Center.

Councilman Covert: The Penn Center is a 501 (c)3, what is the name of the Penn Center's LLC?

Mr. Burns: Doesn't know at the moment. There is research being done on that because of some tax issues that came up. LLC was formed for the purpose of renting the restaurant and hotel.

Councilman Covert: Penn Center looking at other avenues for funding and how much is the total?

Mr. Burns: Through National Parks Service Penn Center is looking at a \$500,000.00 grant to renovate Gantt Cottage and Frissell. If the grant is approved Frissell cottage wouldn't needed to be included in the amount requested from the county, removing \$195,000.00 from the \$822,000.00 requested.

Councilman Lawson: In the past couple of years has Beaufort County given any money to the Penn Center through A-tax or any other funding?

Mr. Burns: No, for A-tax and not sure about anything before.

Councilman Hervochon: Are there any incentives to raise funds outside of Beaufort county and how successful or unsuccessful has that been?

Mr. Burns: National Parks Service granted \$50,000.00 to Art History for 1961-1970. Grant was put in for the renovation for Gantt Cottage but no money has been received and they were asked submit another application for the grant.

Councilman Flewelling: Huge supporter of the Penn Center and School. It is a significant source of tourism revenue for Beaufort Count. Looking at the list of repairs, there are urgent repairs that need to be done today or the buildings will collapse. To move forward and get the ball rolling and to show support and commitment to the Penn Center from Beaufort County, suggests that \$411,000.00 be given from 3% Accommodation tax.

Councilman Glover: Motion for full \$822,000.00.

Councilman Flewelling: Concerned with the fact that there isn't full accounting of the 3% A-tax fund. How much specifically to the dollar, is in the fund? How much is in the fund right now? How much has been committed to be spent out of it this year? What is the annual source of revenue? How much revenue it generates roughly year to year for the 5 years? What is known is that there is a \$500,000.00 available to send to this project right now to get it going and move forward.

Councilwoman Howard: There is a new procedure for A-tax which includes different steps once the money is received. If the money goes forward procedures must be followed by every group on how money is expended.

Mr. Burns: Transparency is an absolute.

Councilwoman Howard: Will you follow the same procedures as you use for federal grants? The county has guidance for procurement of rehab of these buildings and would like that to be followed. That way council can point directly to the money given and say that is where the money went to the best and lowest bidder.

Councilman Dawson: Mr. Burns gave an excellent presentation to show rehab work that is needed to the historical buildings on Penn Site. When St. Helena came along, we did everything we could to get that up and running and sustainable and suggest that we do the same for the Penn Center.

Councilman McElynn: If money is granted and you get additional money will that extra go to Phase II?

Mr. Burns: Yes, that is preferable.

Councilman Lawson: Support Penn Center 100%. Money needs to be given immediately. Agreed with the idea of giving Penn Center ½ or a portion of it immediately and then having Penn Center go through the process to get the rest of the requested money. Make sure it is fair to everyone out there but for the Penn Center to be a priority. Supports Councilman Flewelling's recommendation.

Motion: It was moved by Councilman Glover, seconded by Councilman McElynn to go into first reading with the amount of \$600,000.00 with the understanding that we are going to be focusing, as we go forward, on the role the County can play to help the process and how it may go through the County's procurement procedure. They vote: YAYS- Councilman Rodman, Councilman Sommerville, Councilwoman Howard, Councilman Flewelling, Councilman Covert, Councilman Dawson, and Councilman Lawson. NAYS- Councilman Hervochon.

Recommendation: Forward to County Council for approval

Councilman Flewelling: Really would like to have the data on the 3% A-tax funding. May be amendable to an amendment at first or second reading to up the funding to \$822,000.00 if appropriate data is given.

Ashley Jacobs, County Administrator: Sent link BeaufortCounty.gov/finance there are reports and 2% over 3%. 3% has \$2.461 Million.

2. Hilton Head Island Concours D'elegance & Motoring Festival request for \$10,000.00

Discussion: Councilman Rodman stated the car portion in the past has gone through the A-tax fund. Years later it received \$10,000.00 to go through the Airport portion of it. When it came forward there was some discussion about taking that through the 3% and it seems to me having that small dollar amount and running it through the 3% would take us far beyond where they would need the money. They are roughly short \$10,000.00 in the budget, in the airport portion of it. When the runway was lengthened it increased the ability to bring more airplanes in. It's becoming much more of an aerospace type of thing. United Airlines is a sponsor and some of the senior executives will be coming this time. A Brazilian Company called Embraer Air is the primary manufacturer of commercial regional jets is coming to see if they want to be a sponsor. They are in a little bit of a hole needing the \$10,000.00 and the event being 2 weeks from this weekend. Question we have is, do we want to refer it to the 2% committee to look at or just figure out a way to come up with \$10,000.00 whether it is from 2%, the county administrator or from the airport fund?

Councilman McElynn: How much did we already give them?

Councilman Rodman: On the car side they have been given the money, what they have been doing is asking for \$40,000.00 and got \$26,000.00. We have been giving \$10,000.00 the past year or so to the airplane side.

Councilman Dawson: Is this a private company or a 501(c)3?

Councilman Rodman: 501(c)3. This is the best way to showcase the airport and bring in a lot of revenue.

County Administrator Ashley Jacobs stated they have consistently been getting 2% funds. If they ask for additional 2% funding now they would need to amend their application and then it would be a question of whether or not, you would allow that. Past 4-5 years they have requested and received funds from the administrator's contingency fund and we cut that fund back this.

Councilman Rodman asked if there was a motion to do anything with this?

Motion. No motion.

Adjournment: 5:28 p.m.

Ratified by Committee:

DRAFT



BEAUFORT COUNTY COUNCIL

Agenda Item Summary

Item Title:

Hilton Head Island Airport Campus Entrance Improvements

Council Committee:

Executive

Meeting Date:

October 28, 2019

Committee Presenter (Name and Title):

Jon Rembold, Airports Director, C.M.

Issues for Consideration:

Contract Award Recommendation for IFB #082719 Hilton Head Island Airport Entry Enhancements REBID

Points to Consider:

Recommendation for contract award to JS Construction, Okatie, SC in amount of \$281,783.00 for the Hilton Head Airport Entrance Improvements Project.

Funding & Liability Factors:

Town of Hilton Head Island 2018 Accommodations Tax dollars (\$100,000), County Bond Proceeds designated by County Council (\$200,000), and Airport Operating Revenues.

Council Options:

Approve, Modify or Reject

Recommendation:

Approve

IFB 082719 HHI Airport Entry Enhancements

IFB 082719 HHI Airport Entry Enhancements					
		AOS Specialty Contractors Inc.	JS Construction	Quality Enterprises	Patterson Inc
<u>Unit/Base Pricing</u>		<u>Price</u>			
1	Turn Key Base price for the renovation and enhancement of the existing Hilton Head Island Airport Entrance. See the attached plans on the website. Price must include all permits, License fees, materials, labor, and taxes.	no bid	281,783.00	no bid	331,000.00
Number of Days to Complete the work from the date of the NTP			56		25



TO: Councilman Paul Sommerville, Chairman, Beaufort County Governmental Committee

FROM: Howard Ackerman, Chairman, Beaufort County Airports Board

SUBJ: Contract Award Recommendation for IFB #082719 Hilton Head Island Airport Entry Enhancements REBID

DATE: October 17, 2019

BACKGROUND.

On October 17, 2019, the Beaufort County Airports Board reviewed the following item:

- Contract Award Recommendation: Hilton Head Island Airport Campus Entrance Improvement

The board recommends award of the contract for the Hilton Head Island Airport Entrance Improvements Project to JS Construction of Okatie, SC.

cc: Ashley Jacobs, County Administrator
Jon Rembold, Airports Director



TO: Mr. Howard Ackerman, Chairman, Beaufort County Airports Board

FROM: Jon Rembold, C.M., Airports Director

SUBJ: Contract Award Recommendation for IFB #082719 Hilton Head Island Airport Entry Enhancements REBID

DATE: October 17, 2019

BACKGROUND:

The subject project was recently rebid due to unacceptable bids in the initial response to the Invitation for Bid. After evaluation of the rebid information, JS Construction of Okatie, SC is recommended as the project contractor.

VENDOR INFORMATION:

Bid:

AOS Specialty Contractors Inc., Lexington, SC
 JS Construction, Okatie, SC
 Quality Enterprise, Naples, FL
 Patterson Inc. of Beaufort, SC

COST:

\$499,530.00
 \$390,145.00
 \$677,770.00
 \$330,838.11

Rebid:

AOS Specialty Contractors Inc., Lexington, SC
 JS Construction, Okatie, SC
 Quality Enterprises, Naples, FL
 Patterson Inc. of Beaufort, SC

no bid
 \$281,783.00
 no bid
 \$331,000.00

FOR ACTION: Beaufort County Airports Board

RECOMMENDATION: Approval of Recommendation of contract award to JS Construction, Okatie, SC in the amount of \$281,783.00 for the Hilton Head Island Airport Entrance Improvements Project.



COUNTY COUNCIL OF BEAUFORT COUNTY
PURCHASING DEPARTMENT
106 Industrial Village Road
Post Office Drawer 1228
Beaufort, South Carolina 29901-1228

TO: Councilman Paul Sommerville, Chairman, Beaufort County Governmental Committee
FROM: Dave Thomas, CPPO, Purchasing Director
SUBJ: Contract Award Recommendation for IFB #082719 Hilton Head Island Airport Entry Enhancements REBID
DATE: October 17, 2019

BACKGROUND: Hilton Head Island Airport is undertaking a project to improve the campus entrance. This project will improve the main entrance on the commercial service side of the Hilton Head Island Airport. Among other items, the project includes a new sign, installation of new landscaping, and installation of the sculpture, "Humanus" at the entrance. It is important that this project start soon in order to take advantage of the prime planting season for native landscaping. The total project cost (engineering costs and construction costs) is funded by a combination of Town of Hilton Head Island 2018 Accommodations Tax dollars (\$100,000) and County Bond Proceeds designated by County Council (\$200,000), and Airport Operating Revenues.

VENDOR INFORMATION:

COST:

Bid:

AOS Specialty Contractors Inc., Lexington, SC	\$499,530.00
JS Construction, Okatie, SC	\$390,145.00
Quality Enterprise, Naples, FL	\$677,770.00
Patterson Inc. of Beaufort, SC	\$330,838.11

Rebid:

AOS Specialty Contractors Inc., Lexington, SC	no bid
JS Construction, Okatie, SC	\$281,783.00
Quality Enterprises, Naples, FL	no bid
Patterson Inc. of Beaufort, SC	\$331,000.00

FUNDING: Town of Hilton Head Island 2018 Accommodations Tax dollars (\$100,000), County Bond Proceeds designated by County Council (\$200,000), and Airport Operating Revenues .

FOR ACTION: Governmental Committee October 28, 2019

RECOMMENDATION: Purchasing recommends that the Governmental Committee approve and recommend to County Council the contract award to JS Construction, Okatie, SC in the amount of \$281,783.00 for the Hilton Head Island Airport Entrance Improvements Project.

cc: Ashley Jacobs, County Administrator
Chris Inglese, Deputy County Attorney
Alicia Holland, Asst. County Administrator, Finance
Jon Rembold, C.M., Airports Director

Att: Bid Tabulation



BEAUFORT COUNTY COUNCIL

Agenda Item Summary

Item Title:

Dropped Mill Rate Presentation

Council Committee:

Executive Committee

Meeting Date:

October 28, 2019

Committee Presenter (Name and Title):

Jim Beckert, County Auditor

Issues for Consideration:

The added attachments are taxes levied for 112 Port Royal from 2004 to 2019. These clearly show 2009 being the first year the 100th of a mill was levied. For years 2008 and back just the 10th of a mill was levied. The levy for 2019 shows that 10th of a mill being levied per the direction of DOR.

Points to Consider:

Funding & Liability Factors:

None.

Council Options:

Recommendation:



Beaufort County Millage Setting

SOUTH CAROLINA DEPARTMENT OF REVENUE
GOVERNMENT SERVICES DIVISION

JUNE 27, 2019

Calculation of Rollback Millage

In a reassessment year, millage is calculated differently from a “normal” budget year. In the year that reassessment is implemented, the millage calculation should be a “rollback millage” to reset the millage rate.

SECTION 12-37-251. Calculation of rollback millage; equivalent millage.

(E) Rollback millage is calculated by dividing the prior year property taxes levied as adjusted by abatements and additions by the adjusted total assessed value applicable in the year the values derived from a countywide equalization and reassessment program are implemented. This amount of assessed value must be adjusted by deducting assessments added for property or improvements not previously taxed, for new construction, for renovation of existing structures, and assessments attributable to increases in value due to an assessable transfer of interest.

(F) RESERVED

(G) If the boundaries of a municipality extend into more than one county and those counties implement the countywide appraisal and equalization programs required pursuant to Section 12-43-217 on different schedules, then the governing body of the municipality shall set an equivalent millage to be used to compute municipal ad valorem property taxes. The equivalent millage to be set by the municipal governing body must be determined by methodology established by the respective county auditors which must be consistent with the methodology for calculating equivalent millage to be established by the Department of Revenue for use in these situations for the purpose of equalizing the municipal property tax on real property situated in different counties.

FORMULA based on statutory language in SC Code § 12-37-251:

$$\frac{\text{Prior year taxes levied (adjusted for abatements and additions)}}{\text{Adjusted total assessed value}}$$

Adjustments to Prior Year Taxes Levied:

- Add for additions (real and personal property) and subtract for abatements

Adjustments to new total assessed value as a result of reassessment:

- Subtract assessments for property or improvements not previously taxed
- Subtract assessments for new construction
- Subtract assessments for renovation of existing structures
- Subtract assessments attributable to an assessable transfer of interest

Current Statutes Limiting Millage

SECTION 6-1-320. Millage rate increase limitation; exceptions.

(A)(1) Notwithstanding Section 12-37-251(E), a local governing body 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 indices 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 entity as determined by the Revenue and Fiscal Affairs Office. If the average of the twelve monthly consumer price indices experiences a negative percentage, the average is deemed to be zero. If an entity experiences a reduction in population, the percentage change in population is deemed to be zero. However, in the year in which a reassessment program is implemented, the rollback millage, as calculated pursuant to Section 12-37-251(E), must be used in lieu of the previous year's millage rate.

(2) There may be added to the operating millage increase allowed pursuant to item (1) of this subsection any such increase, allowed but not previously imposed, for the three property tax years preceding the year to which the current limit applies.

(B) Notwithstanding the limitation upon millage rate increases contained in subsection (A), the millage rate limitation may be suspended and the millage rate may be increased upon a two-thirds vote of the membership of the local governing body for the following purposes:

(1) the deficiency of the preceding year;

(2) any catastrophic event outside the control of the governing body such as a natural disaster, severe weather event, act of God, or act of terrorism, fire, war, or riot;

(3) compliance with a court order or decree;

(4) taxpayer closure due to circumstances outside the control of the governing body that decreases by ten percent or more the amount of revenue payable to the taxing jurisdiction in the preceding year; or

- (5) compliance with a regulation promulgated or statute enacted by the federal or state government after the ratification date of this section for which an appropriation or a method for obtaining an appropriation is not provided by the federal or state government.
- (6) purchase by the local governing body of undeveloped real property or of the residential development rights in undeveloped real property near an operating United States military base which property has been identified as suitable for residential development but which residential development would constitute undesirable residential encroachment upon the United States military base as determined by the local governing body. The local governing body shall enact an ordinance authorizing such purchase and the ordinance must state the nature and extent of the potential residential encroachment, how the purchased property or development rights would be used and specifically how and why this use would be beneficial to the United States military base, and what the impact would be to the United States military base if such purchase were not made. Millage rate increases for the purpose of such purchase must be separately stated on each tax bill and must specify the property, or the development rights to be purchased, the amount to be collected for such purchase, and the length of time that the millage rate increase will be in effect. The millage rate increase must reasonably relate to the purchase price and must be rescinded five years after it was placed in effect or when the amount specified to be collected is collected, whichever occurs first. The millage rate increase for such purchase may not be reinstated unless approved by a majority of the qualified voters of the governmental entity voting in a referendum. The cost of holding the referendum must be paid from the taxes collected due to the increased millage rate; or
- (7) to purchase capital equipment and make expenditures related to the installation, operation, and purchase of the capital equipment including, but not limited to, taxes, duty, transportation, delivery, and transit insurance, in a county having a population of less than one hundred thousand persons and having at least forty thousand acres of state or national forest land. For purposes of this section, "capital equipment" means an article of nonexpendable, tangible, personal property, to include communication software when purchased with a computer, having a useful life of more than one year and an acquisition cost of fifty thousand dollars or more for each unit.

If a tax is levied to pay for items (1) through (5) above, then the amount of tax for each taxpayer must be listed on the tax statement as a separate surcharge, for each aforementioned applicable item, and not be included with a general millage increase. Each separate surcharge must have an explanation of the reason for the surcharge. The surcharge must be continued only for the years necessary to pay for the deficiency, for the catastrophic event, or for compliance with the court order or decree.

(C) The millage increase permitted by subsection (B) is in addition to the increases from the previous year permitted pursuant to subsection (A) and shall be an additional millage levy above that permitted by subsection (A). The millage limitation provisions of this section do not apply to revenues, fees, or grants not derived from ad valorem property tax millage or to the receipt or expenditures of state funds.

(D) The restriction contained in this section 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. Nothing in this section prohibits the use of energy-saving performance contracts as provided in Section 48-52-670.

(E) Notwithstanding any provision contained in this article, this article does not and may not be construed to amend or to repeal the rights of a legislative delegation to set or restrict school district millage, and this article does not and may not be construed to amend or to repeal any caps on school millage provided by current law or statute or limitation on the fiscal autonomy of a school district that are more restrictive than the limit provided pursuant to subsection (A) of this section.

(F) The restriction contained in this section does not affect millage imposed to pay bonded indebtedness or operating expenses of a special tax district established pursuant to Section 4-9-30(5), but the special tax district is subject to the millage rate limitations in Section 4-9-30(5).

(G)(1) Notwithstanding the limitation upon millage rate increases contained in subsection (A), a fire district's governing body may adopt an ordinance or resolution requesting the governing body of the county to conduct a referendum to suspend the millage rate limitation for general operating purposes of the fire district. If the governing body of the county agrees to hold the referendum and subject to the results of the referendum, the millage rate limitation may be suspended and the millage rate may be increased for general operating purposes of the fire district. The referendum must be held at the time of the general election, and upon a majority of the qualified voters within the fire district voting favorably in the referendum, the millage rate may be

increased in the next fiscal year. The referendum must include the amount of the millage increase. The actual millage levy may not exceed the millage increase specified in the referendum.

(2) This subsection only applies to a fire district that existed on January 1, 2014, and serves less than seven hundred homes.

(H) Notwithstanding the limitation upon millage rate increases contained in subsection (A), the governing body of a county may adopt an ordinance, subject to a referendum, to suspend the millage rate limitation for the purpose of imposing up to six-tenths of a mill for mental health. The referendum must be held at the time of the general election, and upon a majority of the qualified voters within the county voting favorably in the referendum, this special millage may be imposed in the next fiscal year. The state election laws apply to the referendum mutatis mutandis. This special millage may be removed only upon a majority vote of the local governing body. The amounts collected from the increased millage:

- (1) must be deposited into a mental health services fund separate and distinct from the county general fund and all other county funds;
- (2) must be dedicated only to expenditures for mental health services in the county; and
- (3) must not be used to supplant existing funds for mental health programs in the county.

Checklist for Millage Calculation

1. Start with beginning millage. Use last year's millage for normal cycle or use the calculated rollback millage in the year of implementation following reassessment.
2. Add the allowance for CPI.
3. Add the allowance for population growth.
4. If additional millage is needed, add any millage allowed but not previously imposed from the 3 property tax years preceding the year that I am working on.
5. If there is a need for millage for the 7 items listed in S.C. Code Ann. § 6-1-320(B), the rate may be increased for any of these 7 items with a 2/3 vote of the local governing body.
6. If the millage is increased for items 1 thru 5 as listed in § 6-1-320(B), the amount of additional tax must be listed on the tax bill as a separate surcharge for each item along with an explanation of the reason for the additional surcharge. The surcharge continues only for the years necessary to pay for the deficiency, the catastrophic event, or compliance with a court order.
7. The restrictions listed in § 6-1-320(D) do not affect millage levied to pay for bonded indebtedness, payments for lease-purchase, or millage levied to maintain a reserve account. Nothing in § 6-1-320 prohibits the use of energy-saving performance contracts as provided in § 48-52-670.
8. Section 6-1-320(E) does not amend or repeal the rights of a legislative delegation to set or restrict school district millage nor does it amend or repeal any caps on school millage that may be more restrictive.
9. Section 6-1-320(F) does not place a restriction on a special tax district established per Section 4-9-30 for either bonded indebtedness or operating expenses but the special tax district is subject to the millage limitations as provided in Section 4-9-30(5).

10. Section 6-1-320(G)(1) & (2) states a fire district's governing body may adopt an ordinance requesting the governing body of the county to hold a referendum to suspend the millage rate limitation for general operating purposes and if approved the millage rate may be increased to the limit as listed on the referendum. This exception only applies to a fire district that existed on January 1, 2014 and serves less than seven hundred homes.
11. Section 6-1-320(H) states a county governing body may adopt an ordinance subject to a referendum to suspend the limits on millage and increase millage up to .6 mills for mental health. The increased collections are to be used for only the items listed under 6-1-320(H)(1)(2)(3).

Note: The office of Revenue and Fiscal Affairs publishes the CPI and Growth factors for all counties, municipalities, and school districts each year.

See: <http://rfa.sc.gov/econ/millage>

What are my Assessments?

The assessments should be a compilation of all taxable property in the taxing jurisdiction. Efforts should be made to remove all new property not previously taxed, any new assessments for renovations and new construction, and any increases in assessments attributable to ATI's. Any items identified as new assessments should be removed from the assessments and "set aside." Once your millage has been set these "new" assessments will generate additional taxes that can be used by the taxing jurisdiction.

- 1) Real property assessed by the county
 - a) Owner-occupied residential (include mobile homes)
Note: For school district operating millage purposes the assessments for owner-occupied residential property should not be included (See § 12-37-220(B)(47)).
 - b) Use value of all agricultural property (4% and 6%)
 - c) All other real property (commercial, second homes and non-owner-occupied residential mobile homes)

- 2) Personal property assessed by the county
 - a) Motor vehicles
 - b) Watercraft and motors
 - c) Aircraft
 - d) All other personal property

- 3) All property assessed by the Department of Revenue
Note: Do not include any fee-in-lieu, joint industrial park, manufacturers' reimbursement, business personal property lock-in, or motor carriers.
 - a) Manufacturing (real and personal)
 - b) Utility and railroad
 - c) Business Personal Property

Thoughts, Observations, and Other Items for Consideration

1. You are working with estimates in many cases; use historical information and your systems to make your estimates. Remember to use the property tax values when estimating your assessments (taxable value).
2. New Property: Always take the time to segregate out any new property from the assessment base, as this will provide additional revenue for the taxing jurisdiction. Don't forget to request from the assessor assessments for new construction and assessments attributable to assessable transfers of interest (ATIs). New property can also be found in the manufacturing accounts for machinery and equipment. Another source of new property to consider is new vehicles in the taxing jurisdiction. Historical information can be helpful for trends in new property.
3. What happens to the assessment base generally over time?
 - Owner occupied normally has increased, with the exception of the real estate bubble implosion (any property tax value increased is capped at 15%)
 - Agricultural use values do not change
 - All other real property normally increases with the same exception as owner occupied with the last recession (capped at 15%)
 - Business personal property decreases because of depreciation of personal property (10-20%) and the new safe harbor provisions
 - Motor vehicles decrease at least 5% per year because of the requirement in the statute to reduce last year's value
 - Manufacturing property (machinery and equipment) generally declines because of depreciation (on average 10-12%)
 - The majority of the other assessment bases remain fairly stable
4. The Auditor is NOT the responsible party for the calculation of operating millage, HOWEVER the county governing body will rely on you for assistance.
5. Always request a certification of millage rates from each taxing jurisdiction per S.C. Code Ann. § 12-43-285. See page 12 of handout.

6. How should I handle the Fee in Lieu, Motor Carrier, and Inventory Lock-In payments received from the state? For school operating purposes how are the Tier I, II, III, and “bump” payments accounted for?
 - The Fee, Motor Carrier, and Inventory are payments to the county from the state and are not related to the assessments or millage we are trying to establish. These items are used to support the budget of the taxing jurisdiction. Generally, these payments need to be removed from the budget which then leaves a budget to be funded from taxable property. The same can be said for the school operating calculation; the Tier payments including the “bump,” are used to support the school district’s budget, and these payments should be subtracted from the budget needs of the school.

7. Calculate your operating millage allowance every year, even if you do not use it. You may go back and pick up the previous 3 years under Section 6-1-320 (A)(2). It is best to pick up the oldest year first.

8. Bonded indebtedness: The restrictions in § 6-1-320 do not apply to bonded indebtedness or to maintain a reserve account. You should verify whether any special tax districts may have a referendum that applies a cap to their millage. Each taxing entity should notify the Auditor of any bonded indebtedness, and then the Auditor sets sufficient millage to cover bond payments.

9. I have calculated my “rollback millage” and the result is an increase in millage instead of a lower millage. What have I done wrong?

Until the real estate downturn, when counties went through reassessment, the calculation of millage after completion of the program was a millage that was less because of the increases in the values for most classes of property. With the real estate “bubble burst,” some counties have now reassessed and have seen a decrease in the total value of all taxable property. The calculation formula for “rollback millage” remains the same, and if the taxing jurisdiction has realized a decrease in property values, the calculation ends up being a “roll-forward millage.” See S.C. Op. Atty Gen. (June 28, 2011) 2011 WL 2648717.

SECTION 12-43-285. Certification of millage rates; excessive rates.

(A) The governing body of a political subdivision on whose behalf a property tax is billed by the county auditor shall certify in writing to the county auditor that the millage rate levied is in compliance with laws limiting the millage rate imposed by that political subdivision.

(B) If a millage rate is in excess of that authorized by law, the county treasurer shall either issue refunds or transfer the total amount in excess of that authorized by law, upon collection, to a separate, segregated fund, which must be credited to taxpayers in the following year as instructed by the governing body of the political subdivision on whose behalf the millage was levied. An entity submitting a millage rate in excess of that authorized by law shall pay the costs of implementing this subsection or a pro rata share of the costs if more than one entity submits an excessive millage rate.

See AG Opinion on excessive millage: 03/29/2019 to Andrea White.

Rounding of Millage:

SECTION 12-39-170. Rate of taxation shall be a decimal fraction, and not less than one tenth of a mill.

The county auditors shall not be required to assess on the taxable property of their counties or of any town, city or incorporated village or school district therein, for any purpose, nor for all purposes added together, any rate of taxation containing or resulting in any fraction other than a decimal fraction, nor in any fraction less than one-tenth of a mill; but if the sum required to be raised for any or all purposes results in a fraction less than one-tenth of a mill such fraction shall be dropped.

County Operating Millage Examples

<u>NEW BASE</u>			
<u>Property Type</u>	<u>Assessed Values</u>	<u>New Property (Growth)</u>	<u>Total</u>
Legal Residence	17,000,000.00	300,000.00	17,300,000.00
All Other (6%)	13,200,000.00	396,000.00	13,596,000.00
Ag Use (4% and 6%)	2,000,000.00		2,000,000.00
Watercraft & Aircraft	50,000.00		50,000.00
Business Personal Property (County and DOR)	8,900,000.00		8,900,000.00
Manufacturing	11,900,000.00	200,000.00	12,100,000.00
Utilities	7,900,000.00		7,900,000.00
Vehicles	8,000,000.00	400,000.00	8,400,000.00
<u>Totals:</u>	68,950,000.00	1,296,000.00	70,246,000.00
<u>Information From Your Files:</u>			
Prior Year Assessments	65,666,670.00	(Increased because of Reassessment 5%)	
Prior Year Millage	115 Mills		
Fee-in-lieu Plus Other Sources	5,000,000.00	50,000 (New Fee Money)	
Prior Year Taxes Levied	7,551,670.00		
Prior Year Budget	12,551,670.00		
CPI & Growth (From RFA)	3%		
New Budget (Increased by 3% Over Prior Budget)	12,928,220.00		

Roll Back Formula:

$$\frac{\text{Prior Year Taxes Levied}}{\text{Adjusted New Reassessment Value}} = \frac{7,551,670}{68,950,000} = 109.52$$

(Drop to 109.5)

$$\begin{array}{r} \text{Roll Back Millage} \quad 109.5 \\ \text{CPI \& Growth} \quad \times \underline{1.03} \\ \hline 112.78 \end{array} \quad \text{(Drop to 112.7 Mills)}$$

$$\begin{array}{r} \text{New reassessment base with new property} \quad \$70,246,000 \\ \text{New millage rate} \quad \times \quad .1127 \\ \hline \text{Taxes generated (rounded)} \quad \$7,916,724 \end{array}$$

Is this going to fund the new budget?

$$\begin{array}{r} \text{Taxes generated} \quad \$7,916,724 \\ \text{Fee-in-lieu plus other sources} \quad + \quad 5,050,000 \\ \hline \text{Total funds available} \quad \$12,966,724 \end{array}$$

$$\begin{array}{r} \text{Total funds available} \quad \$12,966,724 \\ \text{New budget requirements} \quad - \quad 12,928,220 \\ \hline \text{Surplus funds} \quad \$ \quad 38,504 \end{array}$$

What is the value of a mill from the property that is taxable?

$$\begin{array}{r} \text{NEW Assessment Base} \quad \$70,246,000 \\ \times \quad .001 \\ \hline \$70,246 \end{array}$$

OR

$$\begin{array}{r} \text{Total Taxes Generated} \quad \underline{\$7,916,724} \\ \text{New Millage} \quad 112.7 \quad = \quad \$70,246 \text{ (rounded)} \end{array}$$

Roll Back Formula – Budget Shortfall

Use the same new base in reassessment, however, the new budget increased by 5% over the prior budget.

Prior Year Budget:	\$12,551,670
5% Increase:	<u>X 1.05</u>
New Budget Needs:	\$13,179,250 (rounded)

We have the following information from the 3 prior years when county could have imposed additional millage, but did not.

2018:	1.2 mills
2017:	1.9 mills
2016:	2.0 mills

New budget needs based on 5% increase from prior budget:	\$13,179,250
Total Funds available from reassessment:	-12,966,724
Shortfall:	(212,526)

We know a mill generates \$70,246

Shortfall:	<u>212,526</u>				
Value of a mill:	70,246	=		3.02 mills	(drop to 3.0 mills)

Mills available from 2016:	2.0
Mills available from 2017 (leaves .9 mill for 2017):	<u>1.0</u>
Total mills added to 112.8:	3.0

Total millage for current year will now be 115.8, which will generate enough to fully fund the budget.

Total Assessed Value (after reassessment with new property)	70,246,000
Total millage for current year	<u>X .1158</u>
Total Fund from Taxes	8,134,486
Fee-in-lieu Plus Other Sources	+ <u>5,050,000</u>
Total Funds Available	13,184,486
Total Budget Needs with the 5% Increase	-13,179,250
Surplus Funds with Adjusted Millage	5,236

Questions?

Sandy Houck

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From: [Sanford Houck Jr.](#)
To: [Ward, Brittany](#)
Subject: RE: Beaufort County, Millage Rates, 12-39-170
Date: Tuesday, September 24, 2019 10:57:03 AM
Attachments: [image001.png](#)
[SCDOR_Logo_codetwo_690484a5-d006-453f-a4a7-07c3c37e0e0911.png](#)

[EXTERNAL EMAIL] Please report any suspicious attachments, links, or requests for sensitive information to the Beaufort County IT Division at helpdesk@bcgov.net or to 843-255-7000.

Brittany,

We are of the opinion that any fraction less than one tenth should be dropped as we discussed in our examples we handed out for the Beaufort presentation on page 14. Our interpretation is any decimal less than a tenth is dropped and not rounded. (57.15 or 57.19 becomes 57.1)



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Tax Rates By TAG

100th
 Current TAX YEAR 2019 10th

Tax Year: 2019

External TAG ID	First Active Year	Basis Type	Tax Authority	Fund	Rate Type	Rate Class	2017	2018	2019	
0	112-PORT ROYAL/BFD	1979	Taxable Value	5% Interest Pen	5% INTEREST PENALTY	Actual Rate	Ad-Valorem	0.000000000	0.000000000	0.000000000
		1985	5% Interest Pen Total:				0.000000000	0.000000000	0.000000000	
			BEAUFORT COUNTY	DEBT-50	Actual Rate	Ad-Valorem	0.005580000	0.005580000	0.005500000	
		1979		OPERATIONS-36	Actual Rate	Ad-Valorem	0.053010000	0.052400000	0.054300000	
		1997		PURCHASE PROP	Actual Rate	Ad-Valorem	0.004800000	0.004800000	0.005500000	
		1979	BEAUFORT COUNTY Total:				0.063390000	0.062780000	0.065300000	
			BFT CNTY SCHOOL	BOND-1033	Actual Rate	Ad-Valorem	0.031710000	0.031710000	0.031700000	
		1979		OPERATIONS-1031	Actual Rate	Ad-Valorem	0.113500000	0.104600000	0.114000000	
		1996		OPERATIONS-1032	Actual Rate	Ad-Valorem	0.000000000	0.000000000	0.000000000	
		1979	BFT CNTY SCHOOL Total:				0.145210000	0.136310000	0.145700000	
			PORT ROYAL TOWN	MUNICIPAL	Actual Rate	Ad-Valorem	0.074000000	0.074000000	0.074000000	
		1979	PORT ROYAL TOWN Total:				0.074000000	0.074000000	0.074000000	
			Treas Surcharge	TREASURER SURCHARGE	Actual Rate	Ad-Valorem	0.000000000	0.000000000	0.000000000	
			Treas Surcharge Total:				0.000000000	0.000000000	0.000000000	
			Taxable Value Total:				0.282600000	0.273090000	0.285000000	
			TAG Total:				0.282600000	0.273090000	0.285000000	

Tax Rates By TAG

User: BFT\amentum

Tax Year: 2017

External TAG ID	First Active Year	Basis Type	Tax Authority	Fund	Rate Type	Rate Class	2015	2016	2017	
0	112-PORT ROYAL/BFD	1979	Taxable Value	5% Interest Pen	5% INTEREST PENALTY	Actual Rate	Ad-Valorem	0.000000000	0.000000000	0.000000000
			5% Interest Pen Total:				0.000000000	0.000000000	0.000000000	
		1985	BEAUFORT COUNTY	DEBT-50	Actual Rate	Ad-Valorem	0.005480000	0.005480000	0.005580000	
		1979		OPERATIONS-36	Actual Rate	Ad-Valorem	0.048770000	0.050890000	0.053010000	
		1997		PURCHASE PROP	Actual Rate	Ad-Valorem	0.004900000	0.004900000	0.004800000	
			BEAUFORT COUNTY Total:				0.059150000	0.061270000	0.063390000	
		1979	BFT CNTY SCHOOL	BOND-1033	Actual Rate	Ad-Valorem	0.031710000	0.031710000	0.031710000	
		1979		OPERATIONS-1031	Actual Rate	Ad-Valorem	0.103500000	0.111500000	0.113500000	
		1996		OPERATIONS-1032	Actual Rate	Ad-Valorem	0.000000000	0.000000000	0.000000000	
			BFT CNTY SCHOOL Total:				0.135210000	0.143210000	0.145210000	
		1979	PORT ROYAL TOWN	MUNICIPAL	Actual Rate	Ad-Valorem	0.072000000	0.072000000	0.074000000	
			PORT ROYAL TOWN Total:				0.072000000	0.072000000	0.074000000	
		1979	Treas Surcharge	TREASURER SURCHARGE	Actual Rate	Ad-Valorem	0.000000000	0.000000000	0.000000000	
			Treas Surcharge Total:				0.000000000	0.000000000	0.000000000	
			Taxable Value Total:				0.266360000	0.276480000	0.282600000	
			TAG Total:				0.266360000	0.276480000	0.282600000	

100th

100th

100th

Tax Rates By TAG

User: BFT\amentum

Tax Year: 2011

External TAG ID	First Active Year	Basis Type	Tax Authority	Fund	Rate Type	Rate Class	2009	2010	2011	
0	112-PORT ROYAL/BFD	1979	Taxable Value	5% Interest Pen	5% INTEREST PENALTY	Actual Rate	Ad-Valorem	0.0000000000	0.0000000000	0.0000000000
			5% Interest Pen Total:				0.0000000000	0.0000000000	0.0000000000	
		1985	BEAUFORT COUNTY	DEBT-50	Actual Rate	Ad-Valorem	0.0036200000	0.0045700000	0.0045700000	
		1979		OPERATIONS-36	Actual Rate	Ad-Valorem	0.0402100000	0.0402100000	0.0402100000	
		1997		PURCHASE PROP	Actual Rate	Ad-Valorem	0.0021300000	0.0027600000	0.0027600000	
			BEAUFORT COUNTY Total:				0.0459600000	0.0475400000	0.0475400000	
		1979	BFT CNTY SCHOOL	BOND-1033	Actual Rate	Ad-Valorem	0.0244300000	0.0263300000	0.0280000000	
		1979		OPERATIONS-1031	Actual Rate	Ad-Valorem	0.0902600000	0.0902600000	0.0902600000	
		1996		OPERATIONS-1032	Actual Rate	Ad-Valorem	0.0000000000	0.0000000000	0.0000000000	
			BFT CNTY SCHOOL Total:				0.1146900000	0.1165900000	0.1182600000	
		1979	PORT ROYAL TOWN	MUNICIPAL	Actual Rate	Ad-Valorem	0.0690000000	0.0690000000	0.0690000000	
			PORT ROYAL TOWN Total:				0.0690000000	0.0690000000	0.0690000000	
		1979	Treas Surcharge	TREASURER SURCHARGE	Actual Rate	Ad-Valorem	0.0000000000	0.0000000000	0.0000000000	
			Treas Surcharge Total:				0.0000000000	0.0000000000	0.0000000000	
			Taxable Value Total:				0.2296500000	0.2331300000	0.2348000000	
			TAG Total:				0.2296500000	0.2331300000	0.2348000000	

100th 100th 100th

Tax Rates By TAG

10th 10th 100th

Tax Year: 2009

External TAG ID	First Active Year	Basis Type	Tax Authority	Fund	Rate Type	Rate Class	2007	2008	2009	
0	112-PORT ROYAL/BFD	1979	Taxable Value	5% Interest Pen	5% INTEREST PENALTY	Actual Rate	Ad-Valorem	0.000000000	0.000000000	0.000000000
		1985	5% Interest Pen Total:	BEAUFORT COUNTY	DEBT-50	Actual Rate	Ad-Valorem	0.000000000	0.000000000	0.000000000
		1979			OPERATIONS-36	Actual Rate	Ad-Valorem	0.005800000	0.004000000	0.003620000
		1997			PURCHASE PROP	Actual Rate	Ad-Valorem	0.038900000	0.045500000	0.040210000
		1979	BEAUFORT COUNTY Total:	BFT CNTY SCHOOL	BOND-1033	Actual Rate	Ad-Valorem	0.002700000	0.002400000	0.002130000
		1979			OPERATIONS-1031	Actual Rate	Ad-Valorem	0.047400000	0.051900000	0.045960000
		1996			OPERATIONS-1032	Actual Rate	Ad-Valorem	0.022600000	0.028000000	0.024430000
		1979	BFT CNTY SCHOOL Total:	PORT ROYAL TOWN	MUNICIPAL	Actual Rate	Ad-Valorem	0.097300000	0.097300000	0.090260000
		1979			Treas Surcharge	Actual Rate	Ad-Valorem	0.000000000	0.005300000	0.000000000
		1979	PORT ROYAL TOWN Total:		TREASURER SURCHARGE	Actual Rate	Ad-Valorem	0.119900000	0.130600000	0.114690000
								0.074000000	0.074000000	0.069000000
			Treas Surcharge Total:					0.074000000	0.074000000	0.069000000
			Taxable Value Total:					0.000000000	0.000000000	0.000000000
TAG Total:								0.241300000	0.256500000	0.229650000
								0.241300000	0.256500000	0.229650000

Tax Rates By TAG

User: BFT\amentum

Tax Year: 2006

External TAG ID	First Active Year	Basis Type	Tax Authority	Fund	Rate Type	Rate Class	2004	2005	2006
0			PORT ROYAL						
	1979	Taxable Value	5% Interest Pen	5% INTEREST PENALTY	Actual Rate	Ad-Valorem	0.000000000	0.000000000	0.000000000
			5% Interest Pen Total:				0.000000000	0.000000000	0.000000000
	1985		BEAUFORT COUNTY	DEBT-50	Actual Rate	Ad-Valorem	0.005400000	0.005400000	0.005400000
	1979			OPERATIONS-36	Actual Rate	Ad-Valorem	0.032700000	0.033700000	0.036700000
	1997			PURCHASE PROP	Actual Rate	Ad-Valorem	0.001500000	0.001500000	0.002500000
			BEAUFORT COUNTY Total:				0.039600000	0.040600000	0.044600000
	1979		BFT CNTY SCHOOL	BOND-1033	Actual Rate	Ad-Valorem	0.019000000	0.019000000	0.017000000
	1979			OPERATIONS-1031	Actual Rate	Ad-Valorem	0.075200000	0.075200000	0.075200000
	1996			OPERATIONS-1032	Actual Rate	Ad-Valorem	0.000000000	0.002300000	0.016500000
			BFT CNTY SCHOOL Total:				0.094200000	0.096500000	0.108700000
	1979		CONT EDUC	CONT EDUCATION	Actual Rate	Ad-Valorem	0.003000000	0.003000000	0.003000000
			CONT EDUC Total:				0.003000000	0.003000000	0.003000000
	1979		INDG CARE	INDIGENT CARE	Actual Rate	Ad-Valorem	0.001500000	0.001500000	0.001500000
			INDG CARE Total:				0.001500000	0.001500000	0.001500000
	1979		PORT ROYAL TOWN	MUNICIPAL	Actual Rate	Ad-Valorem	0.085000000	0.078000000	0.074000000
			PORT ROYAL TOWN Total:				0.085000000	0.078000000	0.074000000

10th

10th

10th