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ASHLEY M. JACOBS
COUNTY ADMINISTRATOR

SARAH W. BROCK
CLERK TO COUNCIL

AGENDA
FINANCE COMMITTEE
 Monday, September 23, 2019
 1:30 p.m.

Conference Room, Buckwalter Recreation Center,
 Buckwalter Regional Park, 905 Buckwalter Pkwy, Bluffton

Committee Members:
 Joseph Passiment, Chairman
 Chris Hervochon, Vice Chairman
 Gerald Dawson
 Mark Lawson
 Paul Sommerville

Staff Support:
 Suzanne Gregory, Employee Service Director
 Alicia Holland, CPA,
 Assistant County Administrator, Finance

1. **CALL TO ORDER – 1:30 p.m.**
2. **PLEDGE OF ALLEGIANCE**
3. **INTRODUCTIONS**

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

4. **APPROVAL OF AGENDA**
5. **APPROVAL OF MINUTES**
 - A. August 12, 2019 (backup)
6. **CITIZEN COMMENTS** (*Comments regarding agenda items only*)
7. **EXECUTIVE SESSION**

- A. **For receipt of legal advice regarding the expenditure of Impact Fees for proposed road safety improvements on Jenkins Island / Chris Inglese, Deputy County Attorney**
- B. **Discussion of proposed purchase of properties and issues incident thereto (properties Pineview Fee Simple, 2019E, 2019H and 2019I) / Eric Greenway, Community Development Director and Barbara Holmes, RCLPP Contractor**
- C. **Receipt of legal advice regarding delinquent Stormwater Fees – Brittany Ward, Assistant County Attorney**
- D. **Discussion of proposed purchase of properties and issues incident thereto (Gray Family Property) – John O’Toole, Executive Director BCEDC**



8. MATTERS ARISING OUT OF EXECUTIVE SESSION

9. ACTION ITEMS

- A. A Resolution authorizing an exemption of property from ad valorem taxation -**
Chris Inglese, Deputy County Attorney (backup)
- B. A Resolution approving the expenditure of the 2006 1 Cent Transportation Sales Tax Program Remaining Funds -**
Chris Inglese, Deputy County Attorney and Robert McFee, PE, Division Director Construction, Engineering and Facilities (backup)
- C. Change Order #1 to Savannah Construction's contract for the relocation of the Historic Latrine for the Fort Fremont Interpretive Center, increasing the current contract price by \$54,603.88 -**
Stefanie M. Nagid, Passive Parks Manager (backup)
- D. Consideration of an Ordinance to appropriate \$2,506,069.00 from the South Beaufort County service area road impact fees for the US 278 safety improvements project across Jenkins Island with \$2,295,688.00 coming from the Hilton Head Island/Daufuskie Island road impact fees fund and \$210,381.00 coming from the Bluffton impact fees fund -**
Robert Merchant, Community Development Deputy Director (backup)
- E. Request for \$10,000 for the Hilton Head Island Concours D'elegance & Motoring Festival -**
(backup)

10. DISCUSSION

- A. Jenkins Island Safety Improvements Approval of Funding Not to Exceed \$35,000 for 3rd Party Engineering Services -**
Rob McFee, PE, Division Director Construction, Engineering and Facilities (backup)
- B. Request for Qualifications for Coordinated Comprehensive Master Planning Services between Beaufort County and the Town of Port Royal -**
Robert Merchant, Community Development Deputy Director (backup)
- C. An Ordinance establishing the Finance Committee as the Internal Audit Committee -**
Chris Inglese, Deputy County Attorney (backup)

11. INFORMATIONAL ITEMS

- A. Beaufort County Airport Wetlands Mitigation - FAA Reimbursement –**
Jon Rembold, Beaufort County Airports Director (backup)
- B. Act 223 of the 2018 Boat and Watercraft Taxation –**
Jim Beckert, Beaufort County Auditor
- C. Rollback Millage Verification status update –**
Alicia Holland, Assistant County Administrator, Finance

12. ADJOURNMENT



BEAUFORT COUNTY COUNCIL

Agenda Item Summary

Item Title:

Approval of Minutes

Council Committee:

Finance Committee

Meeting Date:

September 18, 2019

Committee Presenter (Name and Title):

Issues for Consideration:

Approval of minutes from the August 12, 2019

Points to Consider:

Funding & Liability Factors:

None.

Council Options:

Approve, Modify or Reject

Recommendation:

Approve

**MINUTES
FINANCE COMMITTEE**

August 12, 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 Joseph Passiment, Committee Vice Chairman Chris Hervocho, and members Mark Lawson, Paul Sommerville and Gerald Dawson

Absent:

Ex-officio: Stewart Rodman, Michael Covert, Lawrence McElynn, Brian Flewelling, York Glover, and Alice Howard. (Non-committee members of Council serve as *ex-officio* members and are entitled to vote.)

Staff: Ashley Jacobs, County Administrator; Marie Smalls, Director of Voter Registration and Election; Alicia Holland, Assistant County Administrator-Finance; Dave Thomas, Purchasing Director; Jon Rembold, Beaufort County Airports Director; Stefanie M. Nagid, Passive Parks Manager; Tom Keaveny, County Attorney; Chris Inglese, Deputy County Attorney; Brittany Ward, County Attorney; Jim Beckert, County Auditor; Monica Spells, Assistant County Administrator; Philip Foot, Assistant County Administrator; Suzanne Gregory, Employee Services

CALL TO ORDER

Councilman Passiment called the meeting to order at 12:59 p.m.

APPROVAL OF AGENDA

Council Passiment asked Clerk to Council Sarah Brock confirmed that this meeting was properly posted and distributed. Clerk to Council agreed.

Motion: It was moved by Councilman Hervocho, seconded by Councilman Dawson to approve the agenda. The vote: YAYS – Councilman Hervocho, Councilman McElynn, Councilman Covert, Councilman Passiment, Councilman Sommerville, Councilman Flewelling and Councilman Dawson. The motion passed.

APPROVAL OF MINUTES

April 29, 2019

May 6, 2018

May 28, 2019

June 3, 2019

June 24, 2019

Motion: It was moved by Councilman Hervocho, seconded by Councilman Sommerville to approve the agenda. The vote: YAYS – Councilman Hervocho, Councilman McElynn, Councilman Covert, Councilman Passiment, Councilman Sommerville, Councilman Flewelling, Councilman Lawson and Councilman Dawson. The motion passed

CITIZEN COMMENTS

Mr. Craig Malloy stated that he wanted to discuss the June meeting that was held about the DSN program. He stated that he is not in agreeance with how the program was set up such as the procurement and how contract employees are paid. Mr. Malloy stated that he sent an email to County Council members and Clerk to Council Sarah Brock with information on this.

Councilman Passiment advised Mr. Malloy to contact Ashley Jacobs County Administrator with specific questions that he would like addressed.

ACTION ITEMS

Item: DISCUSSION / Approval of a resolution Authorizing County Administrator to execute an MOA with the State Elections Commission for new voter machines – Marie Smalls, Director of Voter Registration and Elections

Discussion: Marie Smalls stated she is coming before the board to get approval of additional funds for fiscal year 2021 for the new voting machines. The amount needed for the maintenance contract will be \$31,000.

Councilman Hervocho asked is that amount based on the number of machines.

Marie Smalls stated it was because of the increase in machines.

Council Flewelling asked was there going to be any state funding or reorganization available for the additional precincts in the Bluffton area.

Marie Smalls stated there is reorganization being done now to spread out the current employees. In 2020 there will be additional locations available and the funds for that is available within their current budget.

Councilman Covert asked how the new machines will be able to identify and distinguish each person's vote, does it have a serial number.

Marie Smalls, stated that the new machines will not maintain the votes. The votes will be held on a tabulator/scanner that will be in each precinct. That each vote will have a bar code printed on the paper that is specific for that voter. This will be unable to be read by anyone or tracked.

Chris Inglese, Deputy County Attorney stated that Association of County and State elections Committee held a meeting and the suggestion was that the cost was not an appropriations clause. The counties are responsible for paying for holding the elections and the state elections commission is responsible for picking out the statewide voter's registration system.

Motion: It was moved by Councilman Hervochoon. Seconded by Councilman Sommerville that County Council authorize administration to enter into an MOA with South Carolina Elections Committee for the new machines and budget for 2021 for cost associated with them. The vote: YAYS - Councilman Hervochoon, Councilman McElynn, Councilman Covert, Councilman Passiment, Councilman Sommerville, Councilman Flewelling, Councilman Rodman, Councilman Lawson and Councilman Dawson.

Status: The motion carries.

Item: PRESENTATION / Rollback millage verification – Allen Robinson

Discussion: Allen Robinson stated that his firm was hired to verify and confirm that the millage rates under the rollback formula was correct. That the as changes in assessed values yield to the millage rate. After the firm performed the calculations it was off a tenth of a percent from what the county presented. The firm advised that there is a large erosion from the legal residency exemption, homestead exemption and appeals.

Councilman Flewelling wanted to know if the .10% difference is a higher or lower calculation.

Allen Robinson stated the calculations were for the county and school district. The firm looked into 3 categories: real property, personal property, and motor vehicles. The difference in calculations from the levy was \$356 from real property. They showed that in the personal property the difference is more favorable because small businesses do not file their PT100 tax return on their personal property and there is a penalty put on. Because of this, all the calculations balance out in the end.

Councilman Hervochoon asked how many homes converted from the 6% to 4%.

Allen Robinson stated he cannot answer this.

Councilman McElynn asked was there a connection between 865, homestead exemption, and school operations between all 3 of those categories and are they all related.

Allen Robinson stated that yes they are connected.

Councilman Hervochoch stated that he doesn't see the erosion condition reasons based on the information that was given in the previous presentation with the Department of Revenue in which they stated that no growth, recession, etc. could be part of the conditions.

Allen Robinson stated it could be all of the reasons he stated.

Councilman Hervochoch stated we have not had a recession in 12 years.

Allen Robinson stated that all counties in South Carolina experienced a dip in values in 2013 because all market values dropped. In real property, new houses are at first assessed at 6% and if you are legal resident, you can apply to get 4%. After you reach 65 yrs. old you have to apply for that exemption. Those are the primary exemptions is that we get erosion from legal residence, homestead.

Councilman Hervochoch stated so as of right now we cannot quantify the 6% to 4% shift.

Alicia Holland stated that at a meeting in May she provided that information and will get that information again for the council.

Status: Information purposes only.

Item: DISCUSSION / Technical College of the Lowcountry Culinary Institute, LEED Silver Certification - Richard Gough President of Technical College Of the Lowcountry, Mary Lee Carns Vice President for Advancement Technical College of Lowcountry, Chef Jackie, Chef Miles and the Architect on project

Discussion: Richard Gough stated he is coming before the board to give an update and advise on an issue that has presented itself. What is occurring is that they are moving forward with the New River Culinary Lab which is well within the budget. They got through the state approval process and then a problem arose with the construction documents. There are LEED silver/Green Globe requirements required by the state. When the project was originally put together this process was not required, however now it is required and the amount that was presented was \$750,000 to \$1,000,000 extra. This is a debt that the college would not like to incur on the project. They are going to ask industry participation to assist with this matter.

Mary Lee Carns, stated that they have been talking with the community about this project for over 4 years. The college is \$2.5 million committed to the primary facility, \$800,000 committed to New River facility, \$1.5 million committed to program development. Serge group has committed \$250,000 for equipment which is a huge discount from the original estimate of \$500,000. The school has other investors that has helped with this investments went down from \$974,000 to \$860,000. Mingledorff Incorp., Captive Air of North Carolina, Hilton Head Wine and Food, Serge Group, has been helpful. There is proposals out to Palmetto Electric, US Foods, Cnesta, and Montage Palmetto Bluff, and Dominion Energy wants to provide scholarships. When the project first started 4 years ago the question was never asked of is there something the state would require in the future. They have requested assistance from the Beaufort County School district however

we feel it is likely that they will participate more then they currently are. They will be reaching out to Town of Bluffton to start a conversation with them about project.

Councilman Passiment asked have you approached the Town of Hilton Head.

Richard Gough stated they are looking to strategize before they talk to Hilton Head.

Councilman Rodman stated he wanted to make sure he had everything correct. The college is looking for \$750,000 to \$1 million but because they did not need our original \$500,000, it is \$250,000 to \$500,000 that is needed. Hospitality which helped with around \$3 million and MCIP with \$5 million. Is there any more left in MCIP?

Alicia Holland stated that there is \$8 million in MCIP that will be stretched to make the commitments for state revenue tax funds available each year.

Councilman Rodman stated that without our \$500,000 when you could construction start.

Richard Gough, stated the bid documents can be ready within a couple of months.

Status: Information purposes only.

Item: UPDATE / CAFR Timeline – Alicia Holland, Assistant County Administrator, Finance

Discussion: Alicia Holland, stated we are ahead of schedule for Disability and Special Needs agreed upon procedures.

Status: Information purposes only.

Item: CONTRACT AWARD / Recommendation to award Paul S. Akins Construction Company, Inc., the contract to renovate and build additions to Fire Station #32 for \$1,222,110.00 – Dave Thomas, Purchasing Director

Discussion: Dave Thomas, stated that there was two bids received and after the staff and Bluffton fire district reviewed this it was decided on to go with the Paul S Akins Company. This involves the Callawassie Fire station with renovations, additions and parking spaces.

Councilman Sommerville asked was Bluffton a state charter or county charter.

Dave Thomas stated that it is a county charter

Councilman Flewelling asked what the engineers estimate for the construction?

Dave Thomas stated that it was 1.3 million.

Councilman Flewelling asked does that contract of 1.2 include the contingency

Dave Thomas stated yes of 10%. This is in compliancy with DP participation

Councilman Dawson stated as far as being in compliancy with small business participation, we normally get a list of those small business developer that would be used for construction.

Dave Thomas stated that it is in the bid packet for Atkins Brothers is included however he will make sure it is available in the future

Motion: It was moved by Councilman Sommerville. Seconded by Councilman Covert that council award Paul S. Akins Construction Company, Inc., the contract to renovate and build additions to Fire Station #32 for \$1,222,110.00. The vote: YAYS - Councilman McElynn, Councilman Sommerville , Councilman Covert Councilman Passiment, Councilwoman Howard, Councilman Flewelling, Councilman Rodman, Councilman, Councilman York, Councilman Lawson and Councilman Dawson.

Recommendation: Will be placed on next agenda for approval on next council meeting.

Item: CONTRACT AWARD / Request to Purchase a Public Health Insecticide Applied by Mosquito Control Aircraft for \$208,500.27 – Dave Thomas, Purchasing Director

Discussion: Dave Thomas stated this is a sole source purchase because this company is the only company that makes that insecticide. Requesting to move forward to County Council because it is over \$100,000.

Motion: It was moved by Councilman Dawson, Seconded by Councilman Hervochon that council Purchase a Public Health Insecticide Applied by Mosquito Control Aircraft for \$208,500.27. The vote: YAYS - Councilman McElynn, Councilman Sommerville , Councilman Covert, Councilman Hervochon, Councilman Passiment, Councilwoman Howard, Councilman Flewelling, Councilman Rodman, Councilman York, Councilman Lawson and Councilman Dawson

Recommendation: Will be moved to council on next meeting

Item: DISCUSSION / Request for Airport Security Staff – Jon Rembold, Beaufort County Airports Director

Discussion: Jon Rembold stated that we are discussing Hilton Head Island Airport that because we have commercial service we are looked at as part 139, that means we have commercial service. When providing commercial service there is additional regulations which would include federal regulations. TSA regulations that states that we have to designate an airport security coordinator. There is someone already on staff that is completely trained in this and is working as the airport security. We would also like to designate an assistant to the airport security coordinator. Some of the functions of that job are to issues security badges which means you have to go through in depth criminal history background checks. All airport employees and airline employees have to have a security badge. There is also a huge compliance function that is done by this employee. We now have 3 network carriers and we need to have security and backup. In the budget currently it can be

partial covered and also with the airline agreeance that can be worked into their charges and charges.

Councilman McElynn asked if the airport was a fulltime FTE or is this additional duty to someone with a different title.

Jon Rembold stated that unfortunately we are too busy and won't be able to have someone have collateral duty. Since we stepped up the size of the air crafts that we serve we do need a full time employee. That employee is already with us and working the position.

Councilman McElynn stated that they employee's old position will have to be filled. That the new employee will be reimbursed by the Federal government.

Jon Rembold stated that the old positon was back filled and they will be reimbursed by the airlines.

Councilman Passiment asked is more staff going to be needed as the TSA staff as we continues to grow

Jon Rembold stated that we do not staff TSA. This employee will be a county employee that will be in support of the TSA mission, which means security. That we may need more staff in the future because we have employment growth in our offices however we don't know what the future holds. We would like to put the assistant airport security coordinator position out so that we can start accepting applications.

Councilman Passiment stated will this be in addendum to the current contract with the airlines or will we need a new contract.

Jon Rembold stated we have an operating permit right now that will be moved into a formal agreement in the future.

Ashley Jacobs stated that this this is for transparency and want to keep council informed of the positions that will be created.

Status: Information purposes only.

Item: DISCUSSION / Update on A-TAX and H-TAX funds

Discussion: Councilman Passiment, stated that he wants to take a look at the ordinance and regarding the 3% state. The 2% state has an application and board that reviews this information. The 3% does not have anything because of this he has created some documents. There are instructions, reporting to be filled out after the entity spends money, application process that must be followed, which is mirrored to the 2% process. There is an expansion of the process and would like the committee and council members to take a look at this.

Councilman McElynn asked if there will be a committee like the other committees like 2%.

Councilman Passiment stated is this something that council will have to look into. County Council will have to decide if a board is necessary. Council needs to look at if the application is going to be available online. Which would mean someone in the administration would have to monitor this, get applications, and send it forward. There should be something in place to get this done that needs to get done.

Councilman McElynn asked how many entities apply for this annually

Alicia Holland stated that because there is no formal procedure for they randomly call a council member, and then they are pushed through to the finance committee. There are 3 entities on the agenda today looking for assistance. That the state A-tax board meets once a year. The application process opens up at a certain time and closes at a certain time. They meet once a year and sit down one day and do all who applied gets to do presentation. After this is done they make the recommendation to the finance committee. The local A-tax and local H-tax is seen different that they apply when they need to apply that will happen through during the entire year.

Councilman McElynn stated so they get the application off the website, print off the application, fill it out and submit it and it will send up somewhere for review.

Councilman Passiment stated that will be taken into consideration if you take a look at page 4 of the application process. We have to follow the dates with documentation.

Councilwoman Howard stated that she likes how the city of Beaufort handled the accountability of funds received from other entities, with a process so that no one can double dip.

Councilman Sommerville stated that it is a good idea to think about accommodations tax and hospitality tax where it goes, where it comes from, what decisions was made. On the 2% we have a reserve and we always had a reserve that tends to run around a couple thousand or has it gone in the negative.

Alicia Holland, stated we do not let that go into the negative. The money comes in quarterly from the state. There is generally not a lot of money left in that fund. There is a reserve in the local Tax.

Councilman Passiment, stated that there is a flow chart we should follow because we should know what we have in reserves. What we don't want to do is to make promises of money that is not there.

Councilman Sommerville asked do we want to have a reserve for the 3% and hospitality tax. Does the council want to accumulate money. Is the application first come first serve and if the 2% committee will take the applicants and let them know who to apply for.

Councilman Hervochon stated that he thinks this is a good start however would like the instruction had on it this is what you will expect, proceed, etc. Also, that in the reporting documents would like it detailed out so that we can see exact expenditures.

Councilman McElynn stated is this going to be available throughout the year.

Councilman Passiment, he believes it should be done per fiscal year.

Councilman Rodman, he believes that they should be looked at in some of the ordinances and separate them into 4 ordinances and think that Chris Inglese may have looked into this already.

Councilman Passiment stated that he had and that this was started during budget season however brought it back so that application process that should be a part of the ordinance. Part of the ordinance should answer questions such as should there be a window, when should it be, do you have to your application in by a certain time.

Councilman Flewelling stated that he believes that the funding should be limited with a ceiling of what should be given.

Councilman Lawson stated there should be a way to internal audit so that it is told where all the money went.

Councilman Sommerville stated he agrees that there should be minimum amount saved in that account. However, he doesn't see how there is any talk about accommodations tax without hospitality tax. The definition for both are so similar that there should be a clear understanding about which assistance they can ask for. There needs to be a generic category stating this is the tax you would apply for and this is how you do it.

Councilman Rodman stated what we don't want is to have several people applying for the tax on July 1st because this is a long budget process.

Councilwoman Howard stated that the application process with a deadline is still necessary

Councilman Passiment stated that there will be an application process, reporting process but we need to fill in everything else. Such as do we restrict applying date, is the process rolling, an extending reporting. Since we want to be transparent as possible. Would like to work with several people including Chris Inglese and Alicia Holland to get this process finalized to get it presented back to Council board members.

Councilman McElynn stated that this will fall into community service he will volunteer in getting this process completed

Councilman Passiment stated he would like Councilman Hervochoch to also volunteer.

Councilman Hervochoch agreed

Status: Information purposes only.

Item: DISCUSSION/ Penn Center A-TAX Funding Request – Stefanie M. Nagid, Passive Parks Manager

Discussion: Stefanie M. Nagid stated that this spring council was given a request for upgrading on Penn Center. The County Council asked that they be giving a priority list to come forward as a request. The priority list was presented that is requesting \$822,000 for upgrading for various structures and professional services that is needed for phase one.

Councilman Flewelling stated will there be any revenue turn over after this is done.

Stefanie M. Nagid stated this is why these was prioritized first because those listed can be revenue generating once they are updated.

Marion Burns, Interim Executive Director for Penn Center stated that the building changed from Lathers Dormitory to Frissell Community House. The last time any major renovations took place in the 90's that Senator Fitz Hollings had required the funds. The renovations are needed so that Penn Center can be positioned for conferences, meeting, etc. to be held there.

Status: Information purposes only

Item: DISCUSSION / Funding Request - Restoration of Historic Campbell AME Church –
Rev. Dr. Jon R. Black

Discussion: Rev. Dr. Jon R. Black stated that the mission is to offer love and service to God and the community. They see this project as an addition to assist this church. This is the oldest church house in Bluffton and also 1 of 2 to survive the Burning of Bluffton. The church was purchased by 9 freed slaves and they want to use this to educate and capture the history of Bluffton. Want to use this building for tourism as well as education as a museum. Are asking for funding of phase one of \$250,000. They would like to apply for that new application.

Councilman McElynn asked if the church renovations include using it as a place of worship to anyone in the community.

Rev. Dr. Jon R. Black stated that it won't be a traditional place of service such as Sunday service but a reenactment of services for educational purposes for tourist.

Councilman Covert stated that when the renovations start what is the outcome that is going to be seen.

Rev. Dr. Jon R. Black stated the renovations will be to get the church back to the 1874 look of the church. When tourist/visitors wake into the church they will see history. The original bell of the church is there in the church, people will be able to ring the bell. You will be able to use your smart device, scan the display and hear the story of Lilly who rang the bell of the church.

Councilman Passiment stated so at the moment phase one is \$250,000. Then we will go to phase two and phase three.

Rev. Dr. Jon R. Black states that if government support is given the 1st phase, it is a believe that the other phases will receive assistance through Lowcountry Community Foundation, Darrin Goss, Coastal Community Foundation , Grassroots Effort, and Campbell Chapel Church.

Councilman Covert stated was the Town of Bluffton talked to about a commitment of any finances.

Rev. Dr. Jon R. Black states that they meet with Town of Bluffton last week however they wanted to wait and see what the County Council will do.

Councilman Covert stated that he believes that the Town of Bluffton will wait and see what the county will do first.

Councilman Lawson stated there are people that visit the Historic Campbell AME Church without there being any renovations. If this was done it would bring more tourist to this attraction.

Status: Information purposes only

Item: DISCUSSION / A-Tax Funding Request – Daufuskie Marsh Tacky Society – Erica Veit, Director, Daufuskie Marsh Tacky Society

Discussion: Erica Veit stated that the mission to promote and protect the South Carolina State endangered heritage horse through equid assistance programs that benefit the public. They would like to request \$58,340 to help with the Dale project that would put us through the end of 2020 fiscal year. Would like to do the A-tax request. The Dale property is unimproved and have already raised up money through individual funding. Phase one was about \$33,000 and Phase two is \$51,930. There will be an education center, nature trail, equestrian facility that will teach the public about the Carolina Marsh Tacky horses.

Councilman Flewelling stated that you lease from Beaufort County on property that was purchased through Rural and Critical Land with taxpayer's funded money. What is the lease amount per year?

Erica Veit stated that per the agreement the lease is revenue scale payable to the county for the program to operate, which is at 10% of the net revenue earned exclusively on the Dale property. Also, the payment of the annual property tax is impeded upon the Marsh Tacky Society.

Councilman Sommerville stated will there be an application, presentations, paper handouts done that will communicate the history of the horses.

Erica Veit stated that they will continue with the method that is done on Daufuskie which is signage and printed materials. There is also a show and tell, a lecture, and also hands on experience that is done to give everyone the education about the tacky horses. This society is the only one that has an open barn policy that the public can come in and see the Marsh Tacky up close and personal.

Councilman Sommerville stated how many Marsh Tacky are on the property.

Erica Veit stated that they are capping the number at 16 horses. However, they will be put on a rotation for the seasons. Full time there will be anywhere from 2-4 horses there full-time.

Councilman McElynn stated how much is the total project?

Erica Veit stated that the total is \$116,680 however they are requesting \$58,340 that the other part was raised through individual donors and several sponsors.

Councilman Dawson asked if the business is being moved from Daufuskie to Dale.

Erica Veit stated that the business will kept in Daufuskie however with it being an island Dale is needed as a safe haven due to weather issues. It will be a satellite campus for Daufuskie, since that is the Marsh Tacky Horses historical native habitat. Want to also use the Dale property to help lower the cost of having to pay to get to the Daufuskie.

Councilman Dawson stated so the plan is to be utilized to develop the Dale/Lobeco site.

Erica Veit stated yes just to the Dale/Lobeco area not the Daufuskie site.

Councilman Glover asked if all the horses were certified.

Erica Veit stated that all the horses are pedigree registered Marsh Tacky Horses.

Councilman Glover stated that he believes that the Penn Center should be grandfathered in and moved forward since they have requested this money a long time ago and it has been delayed several times.

Councilman Passiment asked if any council members would like to move this forward on that.

Councilman McElynn stated that he understand about the delay however he does not feel that it is a burden for them and get this done immediately and get it to council

Councilman Passiment stated that he wants to do this and get this on the August agenda. He would like to see this done by the end of August but he believes there should be a record but agrees there should not be any more delays.

Status: Information purposes only.

Item: DISCUSSION / Status update on an ordinance establishing an internal Audit Committee – Chris Inglese, Deputy County Attorney

Discussion: Councilman Passiment stated we are looking to hire an external auditor to audit the county. Not an employee but an outside company that will come in. Would like to change the ordinance to allow the county to hire an external firm so that we have the ability to make changes to things. There is already a budget for it this year.

Chris Inglese stated that all is needed is the council to decide on what to do.

Councilman Hervochoch states that he believed the previous conversation was decided on an external audit firm either partial or fully.

Councilman Passiment stated that administration will look at the standard operating procedures and decide on what we can do better. They would make recommendations and that would be looked into such as staffing or procedures or combinations. Asked if there is an ordinance that maybe need to be deleted.

Council Hervochoch stated that instead of deleting the ordinance it should be amended.

Chris Inglese stated do we want to put in an amended ordinance that states the finance committee members to work with staff and select an external auditor and decide on what departments are the priority.

Alicia Holland stated that it should be clarified that this amendment should be clarified as a process improvement not a financial audit.

Councilman Passiment agreed stating that this is an amendment to make things run smoother not submit accusations. That 3 readings is needed because of the altering of the ordinance.

Tom Keaveny stated that we have an ordinance in place that establishes an internal audit unit the council wants to add that an external audit firm will come in to perform process improvement audits. We also need to send out a RFQ (request for quote) to seek input from firms. A discussion needs to be done the committee's and process to establish a process that the audit firm will evaluate. Then set forth a procedure to be available to county council, administration and others.

Councilman York states which audit will be kept an internal, external or both. Should the ordinance be removed or just changed where there is an internal audit as well as external.

Alicia Holland stated that would give administration the ability to use but not make it a requirement as the current ordinance states.

Tom Keaveny quoted the ordinance "it is hereby created an internal audit unit that shall report to the County Administrator and be responsible for the following duties." This can be left in place but also can add to hire for an external audit purpose

Councilman Passiment stated that it should state that it should be optional at the administrators request that an internal audit be done.

Council Hervochoch stated that the wording can be tricky and he wants to make sure it is done correctly and without limits so that the external audit has a purpose.

Councilman Flewelling stated that he would like Council Hervochoch to work on the wording and present it.

Councilman Hervochon agreed.

Alicia Holland stated that some of what he is looking for is handled in the financial statement audit. That we have a single audit that is done that has more requirements than the state.

Councilman Rodman stated the council should send it forward on the next council

Councilman Passiment stated he agreed

Tom Keaveny stated that it is close to the next meeting however they will try

Status: Information purposes only

Item: DISCUSSION / Salaries of Elected Officials

Discussion: Councilman Passiment has 5 categories of jobs that are elected officials dealing with salaries within the budget.

Councilman McElynn stated that there are 8 categories salaries in question. 5 salaries controlled by the county ordinance and included in the county ordinance is 3 other salaries regulated by state statute. The regulated jobs are Probate Judge and elected official, Master-in Equity appointed official, Magistrate Judges appointed by governor. All of these are regulated by state statute and controlled by the county ordinance. In 2015 the county ordinance stated that the above entry level employees have been using Tier 1 county averages. In 2018 the same company that looked at the salaries and some he believes need to be increased. The ordinance needs to be changed because the Probate Judge, the Master-in Equity and the Magistrate is not state statute. There was no other ordinances about the salaries even with the increase in pay and bonuses that have been done. The present salaries come in below the Tier 1 county salary average except the Sheriff. The census in 2020 will prove the increase in population and also the consideration of the millions of tourist a year.

Councilman Covert stated does the other counties not include state supplement.

Councilman McElynn stated that this is correct because they are all county paid positions. The 3 categories that do get supplement is minor since they have reports that are done with the state supplements. The other counties do this as well and no salaries include this.

Councilwoman Howard stated that when the sheriff took over Emergency response includes how many.

Councilman McElynn stated that this includes dispatch and a lot of responsibility included but no added compensation.

Councilwoman Howard stated this is the only one in the state that has this apply. However, some does include dispatch.

Councilman McElynn stated if you look at some of the other counties are reflecting time in service however he is still lagging behind in pay in comparison.

Councilman Flewelling asked if all the increases was included in the budget for this year.

Alicia Holland stated yes

Councilman York stated that tier 1 and tier 2 is based on population. Is tier 2 over 200,000 people in population?

Councilman McElynn stated that tier 1 is 200,000 people. Beaufort County is tier 2 and by the year 2020 it is believed to reach this population or higher. However, that does not include all the tourist that visit yearly.

Councilman York stated that Berkley is approximat the similar in population.

McElynn stated that our employees are doing more per account in that county.

Councilman Rodman stated that in everything we are a tier 1 county because of all the second home owners, tourist, out of state employees, etc.

Councilman Passiment stated should we a motion for council to do this.

Councilman McElynn stated the ordinance needs 3 readings.

Motion: It was moved by Councilman Hervochoh Councilman Dawson, Seconded by Councilman Rodman to amend the current ordinance to reflect the recommended salaries retroactive by July 1. To also clear the language for the state statue to controlling the officials who does not have a County Ordinance. The vote: YAYS -, Councilman Sommerville , Councilman Covert, , Councilman Passiment, Councilwoman Howard, Councilman Flewelling, Councilman Rodman, Councilman York, Councilman Lawson and Councilman Dawson, Councilman Hervochoh.

Recommendation: To amend the current ordinance to reflect the recommended salaries retroactive by July 1. To also clear the language for the state statue to controlling the officials who does not have a County Ordinance

ADJOURNMENT

Motion: It was moved by Councilman Hervochoh, Seconded by Councilman Flewelling

The meeting adjourned at 3:32

Ratified by Committee:



BEAUFORT COUNTY COUNCIL

Agenda Item Summary

Item Title:

Resolution Authorizing Exemption of Property from Ad Valorem Taxation

Council Committee:

Finance

Meeting Date:

September 3, 2019

Committee Presenter (Name and Title):

Thomas J. Keaveny, II County Attorney

Issues for Consideration:

On April 28, 2014, Beaufort County adopted Ordinance 2014-9. This ordinance approved a Development Agreement between Jaz 278, LLC and Beaufort County. The proposed development was Bluffton Gateway Commercial Center. The area to be developed contained a Brownfield site. Under state law, non-responsible parties who remediate Brownfield sites may, if they satisfy all the requirements imposed by the legislature, qualify for an exemption from ad valorem taxes for a period of five years from the year of completion. Article XI.D. of the Development Agreement, Brownfield Voluntary Cleanup Exemption, provides that upon issuance of the DHEC Certificate of Completion for the Brownfield Voluntary Cleanup Program, Beaufort County shall authorize and approve by resolution the exemption of property from ad valorem taxes as provided by the general laws of the State of South Carolina. DHEC issued the Certificate of Completion in 2015. Jaz 278 LLC is entitled to the exemption under state law and as provided for in the 2014 Development Agreement with Beaufort County.

Points to Consider:

See above.

Funding & Liability Factors:

None

Council Options:

Approval based on contractual obligations.

Recommendation:

Approve

**A RESOLUTION AUTHORIZING
AN EXEMPTION OF PROPERTY FROM
AD VALOREM TAXATION**

WHEREAS, Jaz 278, LLC is a Georgia Limited Liability Company authorized to conduct business in South Carolina and owner of certain Property consisting of sixty-six and 20/100 (66.20) acres of land known as Bluffton Gateway Commercial Center which is located at 34 Bluffton Road, Bluffton, South Carolina; and

WHEREAS, on July 7, 2014 Jaz 278, LLC and Beaufort County entered into an agreement known as Development Agreement for Bluffton Gateway Commercial Center (“Development Agreement”); and

WHEREAS, certain parcels of the Property are subject to a Non-Responsible Party Voluntary Cleanup Agreement (“Brownfield Voluntary Cleanup Agreement”) entered into by Jaz 278, LLC and the South Carolina Department of Health and Environmental Control (“DHEC”) pursuant to South Carolina Code of Laws, Section 44-56-710, et seq. (the “Volunteer Cleanup Program”); and

WHEREAS, the Brownfield Voluntary Cleanup Program provides for the exemption of certain ad valorem taxes pursuant to and as more particularly described in South Carolina Code of Laws, Section 12-37-220 (44) (“Brownfield Voluntary Cleanup Exemption”); and

WHEREAS, the Brownfield Voluntary Cleanup Exemption provides for a five (5) year exemption from certain ad valorem taxes upon the issuance of Certificate of Completion by DHEC (“DHEC Certificate of Completion”) and the subsequent approval by resolution of the appropriate governing body; and

WHEREAS, Beaufort County Council is the governing body contemplated by South Carolina Code of Laws, Section 12-37-220 (44); and

WHEREAS, Jaz 278, LLC has provided Beaufort County with a Certificate of Completion issued by DHEC dated March 16, 2015; and

WHEREAS, Jaz 278, LLC has further provided Beaufort County with copies of Tax Credit Certificates for Expenses Incurred through Brownfield Voluntary Cleanup Program for the years 2013 (\$86,239.94), 2014 (\$105,221.78) and 2015 (\$417,629.29); and

WHEREAS, Section XI.D. of the Development Agreement provides that the exemption shall be in the form of a refund by the County to the owner within ninety (90) days of the County’s receipt of (i) the payment in full of all ad valorem taxes due for the property, (ii) an itemized list with evidence of owner’s payment for costs and fees incurred for permitting and the actual cost of demolition, construction, remediation and testing requires to secure the DHEC Certificate of Completion and (iii) a certified copy of the DHEC Certificate of Completion.

NOW, THEREFORE, BE IT RESOLVED, that upon presentation of the items enumerated above, Jaz 278, LLC is exempt from ad valorem taxes (and ad valorem taxes only) pursuant to the general laws of the state of South Carolina for a period of five (5) years commencing in 2015.

DONE this _____ day of September, 2019.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____

Stewart H. Rodman
Chairman

ATTEST:

Sarah Brock
Clerk to Council



BEAUFORT COUNTY COUNCIL

Agenda Item Summary

Item Title:

Resolution for 2006 1 Cent Transportation Sales Tax Program Remaining Funds

Council Committee:

Finance

Meeting Date:

September 3, 2019

Committee Presenter (Name and Title):

Thomas J. Keaveny, II, County Attorney and Robert McFee, PE, Division Director Construction, Engineering and Facilities

Issues for Consideration:

In 2015 Beaufort County substantially completed its SC 170 Widening project. This project was part of the 2006 sales tax referendum. As part of the project Beaufort County agreed to install water and sewer casing under SC 170. These casings were not installed and need to be installed now. BJWSA has agreed to perform the work at a cost of approximately \$200,000.

Points to Consider:

The casings were intended to be installed but were omitted.

Funding & Liability Factors:

Remaining 2006 1 Cent Transportation Sales Tax Funds

Council Options:

Approve or disapprove the request.

Recommendation:

Staff recommends Council approve the request.

RESOLUTION

WHEREAS, on August 14, 2006, Beaufort County Council adopted a Sales Tax Ordinance which identified ten (10) infrastructure projects with an estimated completion cost of One Hundred Fifty-Two Million Dollars (\$152,000,000) and which called for a voter Referendum on whether the County should proceed with the projects; and

WHEREAS, a Referendum to approve the expenditure of One Hundred Fifty-Two Million Dollars (\$152,000,000) by implementation of a one percent (1%) sales tax was held and approved by Beaufort County voters in November 2006; and

WHEREAS, construction of the projects is complete and a remainder of approximately \$2,272,000.00 exists which must be programmed and expended on the approved projects; and

WHEREAS, on May 13, 2019, Council adopted Resolution 2019-20 which authorizes the County to use the remaining funds to complete several projects which are a part of, and incidental to, the ten (10) projects approved by the voters in November 2006; and

WHEREAS, Council now wishes to add to that list of projects which were previously approved by Resolution 2019-20, the installation of water and sewer casings under the newly widened SC 170 at an anticipated cost of approximately \$200,000.

NOW, THEREFORE, IT IS HEREBY RESOLVED that County Council authorizes the expenditure of \$200,000 for water and sewer casings incidental to the widening of SC 170 and further authorizes the County Administrator to execute any and all documents necessary for the completion of the same.

Adopted this _____ day of September, 2019.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____
Stewart H. Rodman,
Chairman, Beaufort County Council

Attest:

Sarah Brock
Clerk to Council



BEAUFORT COUNTY COUNCIL

Agenda Item Summary

Item Title:

Fort Fremont - Savannah Construction Change Order #1

Council Committee:

Finance

Meeting Date:

September 3, 2019

Committee Presenter (Name and Title):

Stefanie M. Nagid, Passive Parks Manager

Issues for Consideration:

Change Order #1 to Savannah Construction's contract for the relocation of the historic latrine at Fort Fremont.

Points to Consider:

- 1) Spanish-American War era latrine is within the footprint of the interpretive center construction.
- 2) Friends of Fort Fremont and Council supported the relocation of the latrine in lieu of destruction.
- 3) Savannah Construction is currently under contract for construction of the interpretive center and can conduct the latrine relocation.
- 4) Cost increase only requires Committee level approval.

Funding & Liability Factors:

Change Order #1 will increase the current contract by \$54,603.88 for a total project cost of \$1,084,358.88 (5.3% increase).

Council Options:

- 1) Approve Change Order #1 or 2) Do not approve Change Order #1

Recommendation:

Approve Change Order #1 to Savannah Construction's contract for the relocation of the historic latrine for the Fort Fremont interpretive center construction project.

Mark Roseneau, Director
Facility Management
120 Shanklin Road
Beaufort, South Carolina 29906

August 20, 2019

Dear Mr. Roseneau,

Thank you for the opportunity to submit this proposal for providing our construction services. Our proposed scope of services and associated fee is detailed below.

Project: Ft. Fremont Interpretive Center - Historic Latrine Foundation Relocation
Scope of Services: Relocate Slab of Historic Latrine to New Foundation.

Proposal includes all labor, equipment, materials, supervision, insurance and bond fees to complete the scope of work.

Relocation of Historic Latrine Slab to a New Foundation at New Location.

Total: \$54,603.88

Notes:

- All work to be completed in a workmanlike manner according to the standard practices.
- Any alteration or deviation from above specifications involving extra costs will be executed only upon written change orders, and will become an extra charge over and above the proposal.
- Anything not explicitly included in this proposal is explicitly excluded.
- If roofing repairs are selected rather than replacement, then we can provide such pricing upon review of the structure.
- Price will expire in 30 days.

We look forward to the opportunity to work with you on this project. If you have any concerns about any part of this proposal, please contact me at your convenience.

Eric Davenport

CFO | Sr. Project Manger | Estimator
Savannah Construction & Preservation, LLC.
200 Blue Fin Circle, Suite 3 | Savannah, Georgia 31410
C: 910-373-8734 | eric@savannah-construction.com

Mark Roseneau
Facility Management
120 Shanklin Road
Beaufort, South Carolina 22906

August 27, 2019

Dear Mark,

Project: FT. FREMONT INTERPRETIVE CENTER
Scope of Services: LATRINE RELOCATION SOV

Proposal includes all insurance, labor, equipment, materials, travel, and supervision to complete the scope of work.

SCHEDULE OF VALUES

• DEMO WALLS	\$ 7,519.98
• STEEL (LABOR & MATERIALS) {\$14,573.06}	\$ 14,573.06
• EXCAVATION (LABOR & MATERIALS)	\$ 8,130.00
• FOUNDATION MASONRY (LABOR & MATERIALS)	\$ 8,591.65
• RELOCATE WALLS (LABOR)	\$ 2,634.00
• CONCRETE	\$ 5,363.54
• LIFTING EQUIPMENT	<u>\$ 7,791.65</u>

Total: \$ 54,603.88

Notes:

- All work to be completed in a workmanlike manner according to the standard practices.
- While Savannah Construction & Preservation, LLC. has had great success with similar projects and will take every precaution to move the Latrine Foundation without incident, as with any project that involves moving a Historic Structure, there is always a chance that it will not survive the move and therefore Savannah Construction and Preservation cannot guarantee that it will.
- Any alteration or deviation from above specifications involving extra costs will be executed only upon written change orders, and will become an extra charge over and above the proposal.
- Anything not explicitly included in this proposal is excluded.
- Price will expire in 30 days.

We look forward to the opportunity to work with you on this project. If you have any concerns about any part of this proposal, please contact me at your convenience.

Eric Davenport



CFO | Sr. Project Manager | Estimator
 Savannah Construction & Preservation, LLC.
 200 Blue Fin Circle, Suite 3 | Savannah, Georgia 31410
 C: 910-373-8734 | eric@savannah-construction.com

2019/ ____

AN ORDINANCE TO APPROPRIATE \$2,506,069.00 FROM THE SOUTH BEAUFORT COUNTY SERVICE AREA ROAD IMPACT FEES FOR THE US 278 SAFETY IMPROVEMENTS PROJECT ACROSS JENKINS ISLAND WITH \$2,295,688.00 COMING FROM THE HILTON HEAD ISLAND/DAUFUSKIE ISLAND ROAD IMPACT FEES FUND AND \$210,381.00 COMING FROM THE BLUFFTON IMPACT FEES FUND.

WHEREAS, the South Carolina Code of Laws, §4-9-130, requires public notice and an ordinance to make appropriations of County funds; and

WHEREAS, Beaufort County Council's Rules and Procedures also require public notice and an ordinance for appropriations of County funds; and

WHEREAS, in recent years, there has been a developing safety concern related to the intersection of Windmill Harbor's neighborhood entrance at US Highway 278 and County staff has been engaged in efforts to address the safety concerns; and

WHEREAS, preliminary design for the Jenkins Island safety improvements was submitted and comments received from SCDOT and the Town of Hilton Head Island; and

WHEREAS, the County received three bids for the Jenkins Island safety improvements and the lowest bid for the project, with an 8% contingency, is a total of \$9,687,431.00, and

WHEREAS, the project is within the bounds of the overall US 278 Corridor Project which is expected to begin construction in 2022 or 2023, however it is not known to what extent the Jenkins Island safety improvements will be incorporated into the US 278 Corridor Project;

WHEREAS, Ordinance 2016/32 provided for \$51,000,000.00 in general obligations for the purposes of: (i) defraying the costs of the County Rural and Critical Land Preservation Program, stormwater utility projects, and public safety capital projects; (ii) paying costs of issuance of the Bonds; and (iii) such other lawful purposes as the County Council shall determine; and

WHEREAS, County Council has previously appropriated up to \$7,400,000.00 to the Jenkins Island roadway improvements as one of the public safety capital projects to be funded from the 2017 General Obligations Bond funds; and

WHEREAS, the current available balance in the 2017 General Obligations Bond fund is \$7,181,363.00; and

WHEREAS, the Public Facilities Committee met in a joint committee meeting with the Finance Committee on August 19, 2019 to consider the award of a contract to the lowest bidder, Quality Enterprises; and

WHEREAS, the Public Facilities Committee recommended approval of the award of the contract to Quality Enterprises as recommended by County staff subject to the funding ordinances being approved by Council; and

WHEREAS, County staff recommends \$7,181,363.00 of the project be funded from the 2017 General Obligations Bond fund, and \$2,506,069.00 be funded from the South Beaufort County Impact Fees with \$2,295,688.03 coming from the Hilton Head Island/Daufuskie Island Road Impact Fees fund, and \$210,380.60 coming from the Bluffton Impact Fees fund; and

WHEREAS, County Council finds that it is in the best interest of public safety, health and welfare that the Jenkins Island safety improvements be funded and scheduled for construction pursuant to the award of the contract to Quality Enterprises.

NOW, THEREFORE, BE IT ORDAINED, by Beaufort County Council, duly assembled, that an amount of \$2,506,069.00 is hereby appropriated from the South Beaufort County Service Area Road Impact Fee fund, with \$2,295,688.03 coming from the Hilton Head Island/Daufuskie Island Road Impact Fees fund, and \$210,380.60 coming from the Bluffton Impact Fees fund to be directed to the cost of the Jenkins Island safety improvements project.

DONE this ___ day of _____, 2019.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____

Stewart H. Rodman, Chairman

ATTEST:

Sarah W. Brock, Clerk to Council.

Chronology

- Third and final reading occurred
- Public hearing occurred
- Second reading occurred
- First reading approval occurred
- Committee discussion and ...

DRAFT



HILTON HEAD ISLAND
CONCOURS d'ELEGANCE
& MOTORING FESTIVAL



Ms. Ashley M. Jacobs
County Administrator
Post Office Drawer 1228
Beaufort, SC 29901

August 27, 2019

Dear Ashley:

It was nice to meet you at the Hilton Head/Bluffton Chamber of Commerce Business Connection meeting. Your talk was excellent and many of your comments resonated with me, particularly the importance of a of united Economic Development initiative in Beaufort County.

The Hilton Head Island Concours d'Elegance & Motoring Festival, now in its 18th year is one of the top destination events in South Carolina. Our event draws over 20,000 visitors from around the country and was recognized as the top tourism event in 2016 when we received the Governor's Cup for Tourism – the first time an event in Beaufort County has received this prestigious award. One of the top attractions of the Festival are the events taking place at the Hilton Head Airport which include the Flights & Fancy Aeroport Gala and the Aero Expo where we display 25 vintage aircraft paired with Concours cars. The Airport is exposed to potential consumers as well as major businesses who are not aware of the commercial and private aviation service available. We appreciate that Beaufort County recognizes this event as an important showcase for this economic asset and has provided support to offset the operational expenses.

With safety and FAA standards of utmost importance, I would like to again request \$10,000 from Beaufort County to defer the costs of lighting, shuttles, trash collection, restrooms and security. This investment provides critical funds needed to stage these events.

We appreciate the continued support of Beaufort County for this important event.

My Best,

Carolyn Vanagel
President



BEAUFORT COUNTY COUNCIL

Agenda Item Summary

Item Title:

Jenkins Island Safety Improvements Approval of Funding Not to Exceed \$35,000 for 3rd Party Engineering Services

Council Committee:

Finance Committee Meeting

Meeting Date:

September 23, 2019

Committee Presenter (Name and Title):

J. Rob McFee, PE, Division Director Construction, Engineering and Facilities

Issues for Consideration:

Approval of funding not to exceed \$35,000 for 3rd party engineering review and recommendations of Immediate Safety Needs Improvements of Jenkins Island.

Points to Consider:

Funding & Liability Factors:

Road Impact Fees South of the Broad

Council Options:

Approve or disapprove

Recommendation:

Approve



BEAUFORT COUNTY COUNCIL

Agenda Item Summary

Item Title:

Request for Qualifications (RFQ) # 061719 for Coordinated Comprehensive Master Planning Services between Beaufort County, the Town of Port Royal, and the Town of Bluffton

Council Committee:

Natural Resources

Meeting Date:

September 16, 2019

Committee Presenter (Name and Title):

Robert Merchant, Community Development Deputy Director

Issues for Consideration:

Beaufort County issued a Request for Qualifications (RFQ) from qualified firms to provide coordinated comprehensive planning services for Beaufort County and The Town of Port Royal, and The Town of Bluffton. The intent of these services is to write and adopt a place-based Comprehensive Plan; which comports with the requirements of the State of South Carolina and meets the long range planning needs of the individual jurisdictions. Since the publication of the RFQ, the Town of Bluffton announced that it is delaying the update of its comprehensive plan and would not participate.

Points to Consider:

See above.

Funding & Liability Factors:

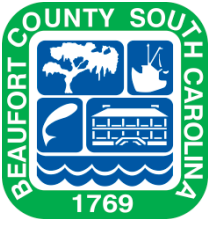
The total cost of the contract is \$238,370. Beaufort County will contribute \$178,370; the Town of Port Royal will contribute \$60,000. The funding for Beaufort County's contribution will be split between FY2020 and FY 2021.

Council Options:

Award or not award the contract.

Recommendation:

Award the contract to Design Workshop.



COUNTY COUNCIL OF BEAUFORT COUNTY
PURCHASING DEPARTMENT

102 Industrial Village Road, Bldg 2—Post Office Drawer 1228
Beaufort, South Carolina 29901-1228

TO: Councilman Alice G. Howard, Chairman, Natural Resources Committee

FROM: Dave Thomas, CPPO, Purchasing Director

SUBJ: **Request for Qualifications (RFQ) # 061719 for Coordinated Comprehensive Master Planning Services between Beaufort County, the Town of Port Royal, and the Town of Bluffton**

DATE: September 16, 2019

BACKGROUND: Beaufort County issued a Request for Qualifications (RFQ) from qualified firms to provide coordinated comprehensive planning services for Beaufort County and The Town of Port Royal, and The Town of Bluffton. The intent of these services is to write and adopt a place-based Comprehensive Plan; which comports with the requirements of the State of South Carolina and meets the long range planning needs of the individual jurisdictions. Since the publication of the RFQ, the Town of Bluffton announced that it is delaying the update of its comprehensive plan and would not participate.

VENDOR INFORMATION AND RANK ORDER

COST

1. Design Workshop, Inc., Asheville, NC	\$295,000*
2. Benchmark, Charlotte, NC	\$300,000
3. Opticos Design, Inc., Berkeley, CA	\$525,000
4. McBride Dale Clarion, Cincinnati, OH	\$300,000

*The Budget for Design Workshop has been revised to \$238,370 to reflect Bluffton not participating in the plan.

FUNDING:

1. FY 2020 - Beaufort County Community Development Department Comprehensive Plan line item # 1001132-51160 (Amount \$89,185).
2. FY 2021 - Beaufort County Community Development Department Comprehensive Plan line item # 1001132-51160 (Amount \$89,185).
3. Town of Port Royal - \$60,000

FOR ACTION: Natural Resources Committee meeting occurring September 16, 2019.

RECOMMENDATION: The Purchasing Department recommends that the Natural Resources Committee and County Council approve the contract award of \$238,370 to Design Workshop, Inc. for the aforementioned services.

CC: Ashley Jacobs, County Administrator
Alicia Holland, Assistant County Administrator, Finance
Monica Spells, Assistant County Administrator, Civic Engagement and Outreach
Eric Greenway, Director of Planning

Attachments: RFQ Scoring Summary

Beaufort County Coordinated Comprehensive Plan with The Town of Port Royal and the Town of Bluffton, South Carolina

RFQ 061719

Summary Score Sheet

Evaluators	Name of Company	Name of Company	Name of Company	Name of Company
L. Bridges	Benchmark	Design Workshop	McBride Dale Clarion	Opticos
E. Greenway	68	80	68	60
R. Merchant	75	87	72	76
B. Semmler	76	94	80	81
TOTALS:	69	67	55	59
	288	328	275	276
1. Design Workshop	328			
2. Benchmark	288			
3. Opticos	276			
4. McBride Dale Clarion	275			



BEAUFORT COUNTY COUNCIL

Agenda Item Summary

Item Title:

Audit Committee

Council Committee:

Finance Committee

Meeting Date:

March 4, 2019

Committee Presenter (Name and Title):

Christopher Inglese, staff attorney and Alicia Holland, CFO

Issues for Consideration:

1. how many and type of members
2. how often to meet or at election of committee chair
3. purpose and duties of committee

Points to Consider:

Timeline for reports and recommendations

Funding & Liability Factors:

no source of funding or amounts have been identified

Council Options:

continue to deliberate the details of a finance committee especially funding the activities of the committee; approve the ordinance establishing the Audit Committee; deny the ordinance; approve with amendments

Recommendation:

Once funding amounts and source are identified, move forward with approval of the ordinance establishing an Audit Committee.

ORDINANCE 2019/ ____

AN ORDINANCE ESTABLISHING THE FINANCE COMMITTEE AS THE INTERNAL AUDIT COMMITTEE AND PROVIDING FOR THE PURPOSES, POWERS, DUTIES AND FUNCTIONS AS SET FORTH BELOW FOR INTERNAL AUDITS.

WHEREAS, the County finds that establishing an Audit Committee will provide for additional oversight and opportunities for transparency in government accounting; and

WHEREAS, the public interest is served when there are appropriate procedures and policies for assuring the continued success of County government financial practices; and

WHEREAS, the Beaufort County Finance Department was recently awarded the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting and County Council desires to provide support to staff to continue to improve the County's finance policies and procedures; and

WHEREAS, the Beaufort County Code of Ordinances provides Section 2-402 for the establishment of an internal audit unit with reporting duties directly to the Administrator, however the Audit Unit has not been active for the past several years; and

WHEREAS, County Council finds that it is in the best interest of taxpayers, and indeed a duty of the elected members of County Council, to have direct involvement in financial oversight of the County operating budget; and

WHEREAS, the Finance Committee did discuss and unanimously approved moving forward with establishing the Finance Committee as the Internal Audit Committee to provide oversight, direction, priorities, and overall guide the internal audit process; and

WHEREAS, the Finance Committee met September ____, 2019 and did discuss and voted to approve moving forward with establishing the Finance Committee as the Internal Audit Committee; and

WHEREAS, County Council finds that it is in the best interest of the citizens and residents of Beaufort County to establish the Finance Committee as the Internal Audit Committee that will report directly to the County Council from time to time and as needed.

NOW, THEREFORE, BE IT ORDAINED that Beaufort County Council, duly assembled, does hereby delete in its entirety "Section 2-402 Establishment of internal audit unit" and insert in its place and stead the following:

“Section 2-402 Finance Committee of County Council is the Internal Audit Committee.

(1) *Creation.* The Finance Committee of County Council is hereby established as the Internal Audit Committee (the “Committee”) which shall have the purposes, powers, duties and functions established below.

(2) *Membership; terms.* The Committee shall be comprised of all members of the Finance Committee. Other members of Council may participate as ex-officio members. Ex-officio members shall have the same privileges as committee members with respect to making motions, debates and votes, however ex-officio members need not be counted for establishing a quorum.

(3) *Internal Audit* shall mean a review of the County’s mechanisms, rules, and procedures implemented to ensure the integrity of financial and accounting information, to promote accountability and prevent fraud. Internal audits are intended to ensure compliance with laws and regulations and provide timely financial reporting and data collection. Internal audits may result in recommendations for improving operational efficiency and effectiveness of financial processes and procedures.

(4) *Duties, Purpose and responsibilities.*

a. The Committee shall develop a proposed internal audit schedule and shall have the authority, within its budgeted allocation, to move forward with internal audit projects. The purpose of the internal audits shall be to identify opportunities for improving efficiency and effectiveness in the County’s financial practices.

b. The audit schedule shall include areas of interest to be reviewed, their priority, and the timelines for completion. The audit schedule shall also include interim audit progress updates, audit follow-ups, and address special needs for audits of specific areas requiring additional resources or extended timelines.

c. The Committee shall oversee the internal audit process. The Committee’s oversight shall include, among other things, selection of independent consultants for performing internal audits, directing the consultants, establishing timelines for consultant reviews, establishing the framework for internal audit projects, and overseeing implementation of recommendations from any reports. The Committee shall be responsible for coordinating between the work of the Administrator’s staff, contractually hired consultants and any other party as necessary to fulfill the duties, purpose and responsibilities of the Committee.

d. The Committee shall review organizational policies and procedures regarding all areas of County operations for which County funds are levied, collected, expended, or otherwise used, and make recommendations to Council for approval by majority vote. The Committee review shall include departments or offices reporting to the County Administrator, departments or offices headed by elected or appointed

officials, millage agencies, legislatively appointed Commissions receiving County funding, nonprofit organizations receiving funds from the County, and any other organization receiving any type of funding for any purpose from the County.

e. The Committee shall oversee the responsibilities of the independent consultants hired by the County for assisting with Internal Audits. The Committee shall work closely with the independent consultant selected, the Administrator, and appropriate staff for review and recommendations regarding all aspects of the County's financial practices.

f. The Committee shall provide an annual report to full Council after the completion of each fiscal year budget but no later than an October meeting of the Finance Committee. The report shall summarize the findings of the independent consultant's internal audits and identify any recommendations to be brought forward to Council. The report shall include a detail plan for implementing the recommendations including costs of implementation.

g. The Committee shall annually review the Financial Policies and Procedures manual and the practices of the County departments, and make recommendations for updates and improvements. Any recommendations made shall include a detail plan for implementing the recommendations including costs of implementation.

(5) Every three years, the Administrator shall cause a Request for Proposal/Qualifications to be publicly advertised. Respondents meeting the minimum requirements of the RFP/RFQ shall be pre-qualified and available to the Committee for Internal Audits as needed. The Committee shall select an independent consultant based on a number of factors including but not limited to: the special needs of the particular project; any specialized knowledge or experience of a pre-qualified consultant; the ability to complete the project in a desired timeline or other factors. The Committee shall establish selection criteria with input from the Administrator and appropriate staff.

(6) In the performance of these duties, the Committee and the selected independent consultant, shall have access to all such information and records regarding the financial activities and transactions of all departments or offices reporting to the County Administrator, departments or offices headed by elected or appointed officials, millage agencies, legislatively appointed Commissions receiving County funding, nonprofit organizations receiving funds from the County, and any other organization receiving any type of funding for any purpose from the County.

(7) Effective date. This Ordinance No. 2019/___ shall become effective immediately upon its adoption.

Adopted this _____ day of _____, 2019.

COUNTY COUNCIL OF BEAUFORT COUNTY

BY: _____
Stewart H. Rodman, Chairman
Beaufort County Council

ATTEST:

Sarah W., Clerk to Council

Chronology

- Third and final reading occurred
- Public hearing occurred
- Second reading occurred
- First reading approval occurred
- Finance Committee discussion and recommendation

AIKEN COUNTY

Sec. 2-50 - Audit committee charter.

- (a) *Purpose.* The purpose of this audit committee charter is to assist the council in fulfilling its fiduciary oversight responsibilities for the:
- (1) Financial reporting process;
 - (2) System of risk management;
 - (3) System of internal control;
 - (4) Internal audit process;
 - (5) External audit of the financial statements;
 - (6) Engagements with other external audit firms;
 - (7) Organization's Processes for Monitoring Compliance with Laws and Regulations and the Ethics Policy, Code of Conduct and Fraud Policy;
 - (8) Special investigations and whistleblower mechanism;
 - (9) Audit committee management and reporting responsibilities; and
 - (10) Comprehensive communication responsibility.
- (b) *Authority.* The audit committee has authority, vested by Aiken County Council, to conduct or authorize investigations into any matters within its scope of responsibility. At the beginning of each fiscal year, the audit committee shall create an audit plan for the fiscal year and submit it to the county council for approval. The plan shall be carried out unless other matters of concern, brought to the attention of the committee, divert audit staff onto engagements outside the scope of the original plan. Any engagement not included in the yearly audit plan shall be submitted to council for approval prior to commencing unless time limitations would make it necessary to begin the engagement prior to the next county council meeting; at which time written justification must be submitted to the full Council for the reason(s) for the time sensitivity of the engagement and council approval must be obtained to continue the engagement. The Aiken County Council may also refer items directly to the retained audit staff by majority vote.
- (1) *Financial reporting process.*
 - a. Oversee the reporting of all financial information.
 - b. Resolve any disagreements between management, the external auditor and/or the internal auditor regarding financial reporting.
 - (2) *System of risk management.*
 - a. Provide the policy and framework for an effective system of risk management, and provide the mechanisms for periodic assessment of the system of risk management, including risks of the information systems, and risks of business relationships with significant vendors and consultants.
 - b. Oversee all consultants and experts that make recommendations concerning the risk management structure and internal control structure.
 - (3) *System of internal control.*
 - a. Provide the policy and framework for an effective system of internal controls, and provide the mechanisms for periodic assessment of the system of internal controls, including information systems, and internal control over purchases from significant vendors and consultants.
 - b. Ensure that contracts with external service providers contain appropriate record-keeping and audit language.

- c. Seek any information it requires from employees-all of whom are directed to cooperate with the committee's requests, or the requests of internal or external parties working for the audit committee. These parties include the internal auditors, all external auditors, consultants, investigators and any other specialists working for the audit committee.
- (4) *Internal audit process.*
- a. Procure, select, and oversee the work of the internal audit contract subject to the review and approval of county council.
 - b. Serve as the primary liaison and provide the appropriate forum for handling all matters related to audits, examinations, investigations or inquiries of the state auditor and other appropriate state or federal agencies.
 - c. The term of the audit engagement shall be for a period not to exceed five (5) years and shall be subject to annual review based on then existing conditions. Successful completion of an engagement shall not preclude the audit firm from consideration for the next audit engagement.
 - d. The auditor shall be selected and recommended to county council by the audit committee on the primary basis of matching the auditor's qualifications to the needs of the county. Qualifications being approximately equal, proposed audit fees will be the secondary consideration.
 - e. The agreement between the county and the audit firm shall be in the form of a written contract. The contract shall include the request for proposal as an appendix to the written contract, and all issues addressed in the request for proposal are required as part of the contract.
 - f. Change in leadership of any county department, constitutional office, or elected official will require an internal audit.
- (5) *External audit of the financial statements.*
- a. Appoint, compensate, and oversee the work of the certified public accounting firm employed by the organization to audit the financial statements.
 - b. Pre-approve all auditing, other attest and non-audit services performed by the external financial statement audit firm prior to additional charges, outside of the original engagement subject to the review and approval of county council.
 - c. The term of the audit engagement shall be for a period not to exceed five (5) years and shall be subject to annual review based on then existing conditions. Successful completion of an engagement shall not preclude the audit firm from consideration for the next audit engagement.
 - d. The auditor shall be selected and recommended to county council by the audit committee on the primary basis of matching the auditor's qualifications to the needs of the county. Qualifications being approximately equal, proposed audit fees will be the secondary consideration.
 - e. The agreement between the county and the audit firm shall be in the form of a written contract. The contract shall include the request for proposal as an appendix to the written contract, and all issues addressed in the request for proposal are required as part of the contract.
- (6) *Engagements with other external audit firms.* Appoint, compensate, and oversee subject to the review and approval of county council the work of any other certified public accounting firm employed by the organization to perform any audits or agreed-upon-procedures other than the audit of the financial statements.
- (7) *Organization's processes for monitoring compliance with laws and regulations and the ethics policy, code of conduct and fraud policy.*

- a. Provide the policy and framework for compliance with laws and regulations, and provide the mechanisms for periodic assessment of compliance, including compliance by significant vendors and consultants.
 - b. Communicate with the council regarding the organization's policy on ethics, code of conduct and fraud policy as it relates to internal control, financial reporting and all auditing activities.
- (8) *Special investigations and whistleblower mechanism.*
- a. Subject to review and approval by county council, retain independent counsel, accountants, or other specialists to advise the committee or assist in the conduct of an investigation.
 - b. Ensure creation of and maintenance of an appropriate whistleblower mechanism for reporting of financial statement fraud and other fraud and inappropriate activities.
- (9) *Audit committee management and reporting responsibilities.*
- a. Receive and review reports on all public disclosures related to the purpose, authority and responsibilities of the audit committee.
 - b. Report to the council on the activities, findings and recommendations of the audit committee.
- (10) *Comprehensive communication responsibility.* Meet with the organization's officers, external auditors, internal auditors, outside counsel and/or specialists, as necessary.
- (c) *Composition.* The audit committee shall consist of three (3) members of county council approved by the chairman, with the county council chairman, county administrator, and the finance director serving as ex-officio.
- (d) *Meetings.* The committee will meet at least four (4) times a year, with authority to convene additional meetings, as circumstances require. All committee members are expected to attend each meeting, in person. Meeting notices will be provided to interested parties in conformance with applicable laws, regulations, customs and practices. The committee will invite members of management, external auditors, internal auditors and/or others to attend meetings and provide pertinent information, as necessary. It may hold executive sessions as provided by law. Meeting agendas will be prepared and provided in advance to members, along with appropriate briefing materials. Minutes will be prepared and maintained.
- (e) *Procurement.* All procurements initiated or recommended by the audit committee are subject to the applicable provisions of Article VIII, Purchasing and Contracting, of the County Code, including section 2-707.5

(Ord. No. 09-06-13, § 1, 6-16-09)



BEAUFORT COUNTY COUNCIL

Agenda Item Summary

Item Title:

Beaufort County Airport Wetlands Mitigation - FAA Reimbursement

Council Committee:

Finance Committee

Meeting Date:

September 3, 2019

Committee Presenter (Name and Title):

Jon Rembold, Airports Director

Issues for Consideration:

DISCUSSION: Wetlands Mitigation - FAA Reimbursement

Points to Consider:

FAA may have some amount of discretionary funds to support a portion of Beaufort County Airport's Wetlands Mitigation. This is a discussion relative to FAA's ability to support the mitigation required by the 2002 permit that was associated with the construction of the partial parallel taxiway.

Funding & Liability Factors:

Potential funding limitations

Council Options:

Information only

Recommendation:

Information only

ADD-ONS

The document(s) herein were provided to Council for information and/or discussion after release of the official agenda and backup items.

Beaufort County Rollback Millage Verification Status

- Cherry Bekaert performed procedures to verify the Tax Year 2018 rollback millage calculation for the County and the School District.
- The County CFO provided the following data to Cherry Bekaert:
 - Motor Vehicle data files provided by the County Auditor
 - Personal Property data file (export from the County Tax Database for Tax Year 2017)
 - Real Property Reassessed Values provided by the County Assessor
- Cherry Bekaert has asked the County Auditor to verify personal property value differences noted during their review.

Personal Property Types

- Rental Residential
- Signs
- Boats
- Utilities
- Furniture, Fixtures & Equipment (FFE)
- Merchants
- Corporation/Manufacturer
- Aircraft



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2017 BEAUFORT COUNTY
 PROPERTY TAX BILL

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Real property or mobile homes?
 Call 843-255-2400 or Assessor@bcgov.net
Business property, Personal property, Homestead or Military exemption?
 Call 843-255-2500 or Auditor@bcgov.net
Your payment?
 Call 843-255-2600 or www.BeaufortCountyTreasurer.com

*****AUTO**ALL FOR AADC 303
 5576355 6706-PTN 15752 1 2 2



Property ID	AIN
MER140028118	227419823
Description	Property Class Code
	060 Merchants
	Tax Authority Group
	550-SOUTH ISLAND PSD
Acres	Assessment Ratio
0.00	10.50%

Values And Prior Year Information	
Appraised Value	5,951,640
Capped Value	5,951,640
Homestead Exemption Value	0
Other Exemption Value	0
Taxable Value	687,410
Prior Year Tax/Fees	141,637.57

Where Your Tax Dollars Go			
The tax amount for each fund listed in the description below is calculated by multiplying the taxable value by the millage rate. This does not apply to "fee" amounts.			
Description	Millage	Taxable Value	Tax/Fee
COUNTY OPERATIONS	0.05301	687,410	36,439.60
COUNTY DEBT	0.00558	687,410	3,835.75
RURAL & CRITICAL LANDS	0.00480	687,410	3,299.57
SCHOOL - OPERATIONS	0.11350	687,410	78,021.04
SCHOOL - DEBT	0.03171	687,410	21,797.77
TOWN OF HILTON HEAD	0.02836	687,410	19,494.95
TOTALS	0.23696	687,410	162,888.68

How Your Taxes Are Calculated	
Taxable Value	687,410
x Millage Rate	0.23696
Tax Amount	162,888.68
- School Tax Credit (Primary Residence Only)	0.00
+ Fees	0.00
+ Prior Unpaid Taxes/Fees/Penalties	431,448.84
- Installment Payments	0.00

TOTAL AMOUNT DUE: \$594,337.52
DUE BY: January 15, 2018

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2017 BEAUFORT COUNTY PROPERTY TAX BILL

Tax Year	AIN	RevObjID	Property ID	Property Address	Total Amount Due
2017	227419823	0227419823	MER140028118		\$594,337.52

Owner as of January 1, 2017

Include on your check your Phone Number, RevObjID and make payable to Beaufort County Treasurer.

PAYABLE NOW THRU	01/15/2018	\$594,337.52
THEN PENALTIES APPLY...		
IF RECEIVED AFTER	01/15/2018 (3%)	\$599,224.18
IF RECEIVED AFTER	02/01/2018 (10%)	\$610,626.39
IF RECEIVED AFTER	03/16/2018 (15%)	\$618,770.82
IF RECEIVED AFTER	03/31/2018 (\$75)	\$618,845.82
IF RECEIVED AFTER	08/31/2018 (\$50)	\$618,895.82

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 PO BOX 580074
 CHARLOTTE NC 28258-0074



0227419823005943375200599224180061062639006187708200743

Appraised Value of
\$5,951,640

Assessment Ratio of
10.5%

\$624,920

Per 2017 tax bill
 Assessed (taxable)
 Value is \$687,410

\$62,490 difference

5576355-9767-1-1*



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2017 BEAUFORT COUNTY
PROPERTY TAX BILL

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Real property or mobile homes?
 Call 843-255-2400 or Assessor@bcgov.net
Business property, Personal property, Homestead or Military exemption?
 Call 843-255-2500 or Auditor@bcgov.net
Your payment?
 Call 843-255-2600 or www.BeaufortCountyTreasurer.com

Property ID	AIN
MER140029594	227421299
Description	Property Class Code
	060 Merchants
Tax Authority Group	
510-HILTON HEAD PSD #1	
Acres	Assessment Ratio
0.00	10.50%

Values And Prior Year Information	
Appraised Value	6,371,090
Capped Value	6,371,090
Homestead Exemption Value	0
Other Exemption Value	0
Taxable Value	735,860
Prior Year Tax/Fees	156,355.13

Where Your Tax Dollars Go			
The tax amount for each fund listed in the description below is calculated by multiplying the taxable value by the millage rate. This does not apply to "fee" amounts.			
Description	Millage	Taxable Value	Tax/Fee
COUNTY OPERATIONS	0.05301	735,860	39,007.94
COUNTY DEBT	0.00558	735,860	4,106.10
RURAL & CRITICAL LANDS	0.00480	735,860	3,532.13
SCHOOL - OPERATIONS	0.11350	735,860	83,520.11
SCHOOL - DEBT	0.03171	735,860	23,334.12
TOWN OF HILTON HEAD	0.02836	735,860	20,868.99
HILTON HEAD PSD	0.00740	735,860	5,445.36
TOTALS	0.24436	735,860	179,814.75

How Your Taxes Are Calculated	
Taxable Value	735,860
x Millage Rate	0.24436
Tax Amount	179,814.75
- School Tax Credit (Primary Residence Only)	0.00
+ Fees	0.00
+ Prior Unpaid Taxes/Fees/Penalties	476,566.64
- Installment Payments	0.00

TOTAL AMOUNT DUE: \$656,381.39
DUE BY: January 15, 2018

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2017 BEAUFORT COUNTY PROPERTY TAX BILL

Tax Year	AIN	RevObjID	Property ID	Property Address	Total Amount Due
2017	227421299	0227421299	MER140029594		\$656,381.39

Owner as of January 1, 2017

Include on your check your Phone Number, RevObjID and make payable to Beaufort County Treasurer.

PAYABLE NOW THRU	01/15/2018	\$656,381.39
THEN PENALTIES APPLY...		
IF RECEIVED AFTER	01/15/2018 (3%)	\$661,775.83
IF RECEIVED AFTER	02/01/2018 (10%)	\$674,362.86
IF RECEIVED AFTER	03/16/2018 (15%)	\$683,353.60
IF RECEIVED AFTER	03/31/2018 (\$75)	\$683,428.60
IF RECEIVED AFTER	08/31/2018 (\$50)	\$683,478.60

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CHARLOTTE NC 28258-0074



0227421299006563813900661775830067436286006833536000749

Appraised Value of
\$6,371,090

Assessment Ratio of
10.5%

\$668,960

Per 2017 tax bill
Assessed (taxable)
Value is \$735,860.

\$66,900 difference

5576355-9775-1-1*



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**2017 BEAUFORT COUNTY
 PROPERTY TAX BILL**

Have a question about...
Real property or mobile homes?
 Call 843-255-2400 or Assessor@bcgov.net
Business property, Personal property, Homestead or Military exemption?
 Call 843-255-2500 or Auditor@bcgov.net
Your payment?
 Call 843-255-2600 or www.BeaufortCountyTreasurer.com

Property ID	AIN
MER140029738	227421443
Description	Property Class Code
	060 Merchants
	Tax Authority Group
	120-BEAUFORT CITY
Acres	Assessment Ratio
0.00	10.50%

Values And Prior Year Information	
Appraised Value	3,849,950
Capped Value	3,849,950
Homestead Exemption Value	0
Other Exemption Value	0
Taxable Value	444,660
Prior Year Tax/Fees	112,379.46

Where Your Tax Dollars Go			
The tax amount for each fund listed in the description below is calculated by multiplying the taxable value by the millage rate. This does not apply to "fee" amounts.			
Description	Millage	Taxable Value	Tax/Fee
COUNTY OPERATIONS	0.05301	444,660	23,571.43
COUNTY DEBT	0.00558	444,660	2,481.20
RURAL & CRITICAL LANDS	0.00480	444,660	2,134.37
SCHOOL - OPERATIONS	0.11350	444,660	50,468.91
SCHOOL - DEBT	0.03171	444,660	14,100.17
CITY OF BEAUFORT OPERATIONS	0.05466	444,660	24,305.12
CITY OF BEAUFORT DEBT	0.01891	444,660	8,408.52
TOTALS	0.28217	444,660	125,469.72

How Your Taxes Are Calculated	
Taxable Value	444,660
x Millage Rate	0.28217
Tax Amount	125,469.72
- School Tax Credit (Primary Residence Only)	0.00
+ Fees	0.00
+ Prior Unpaid Taxes/Fees/Penalties	344,039.72
- Installment Payments	0.00

TOTAL AMOUNT DUE: \$469,509.44
DUE BY: January 15, 2018

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2017 BEAUFORT COUNTY PROPERTY TAX BILL

Tax Year	AIN	RevObjID	Property ID	Property Address	Total Amount Due
2017	227421443	0227421443	MER140029738	X, HILTON HEAD	\$469,509.44

Owner as of January 1, 2017

Include on your check your Phone Number, RevObjID and make payable to Beaufort County Treasurer.

PAYABLE NOW THRU	01/15/2018	\$469,509.44
THEN PENALTIES APPLY...		
IF RECEIVED AFTER	01/15/2018 (3%)	\$473,273.53
IF RECEIVED AFTER	02/01/2018 (10%)	\$482,056.41
IF RECEIVED AFTER	03/16/2018 (15%)	\$488,329.90
IF RECEIVED AFTER	03/31/2018 (\$75)	\$488,404.90
IF RECEIVED AFTER	08/31/2018 (\$50)	\$488,454.90

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0227421443004695094400473273530048205641004883299000740

87069PTN-10/24/17-2935-199-K-perf-3.5

Appraised Value of
\$3,849,950

Assessment Ratio of
10.5%

\$404,240

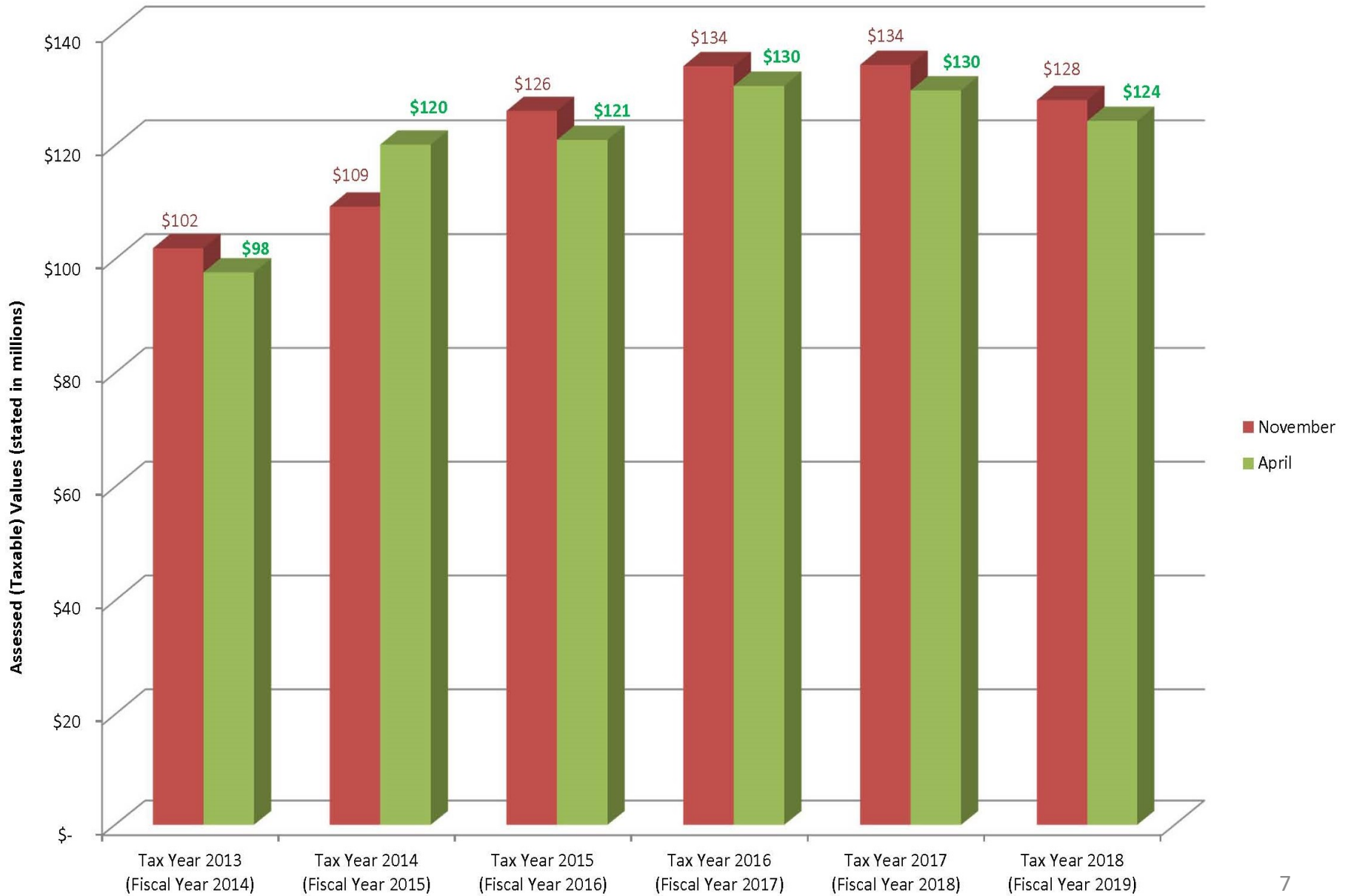
Per 2017 tax bill
 Assessed (taxable)
 Value is \$444,660.

\$40,420 difference

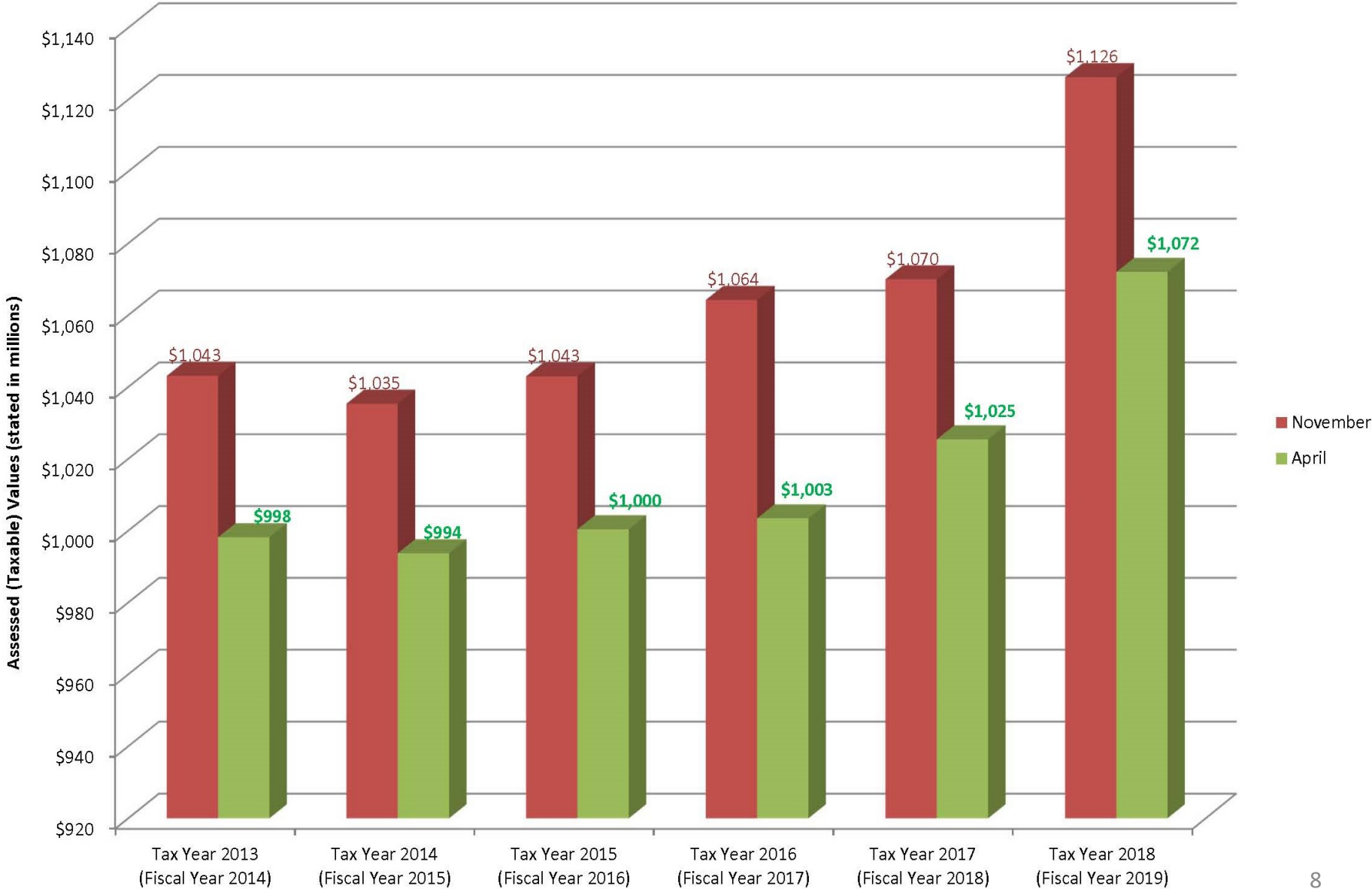
Personal Property Differences

- More than 4,000 personal property accounts with differences in Tax Year 2017
 - Cherry Bekaert has asked the County Auditor to explain the differences
- Three (3) examples shown had total outstanding property taxes of \$1.7 million
 - Multiple Tax Years of unpaid taxes
- \$800 thousand is estimated to be attributable to School District Operations

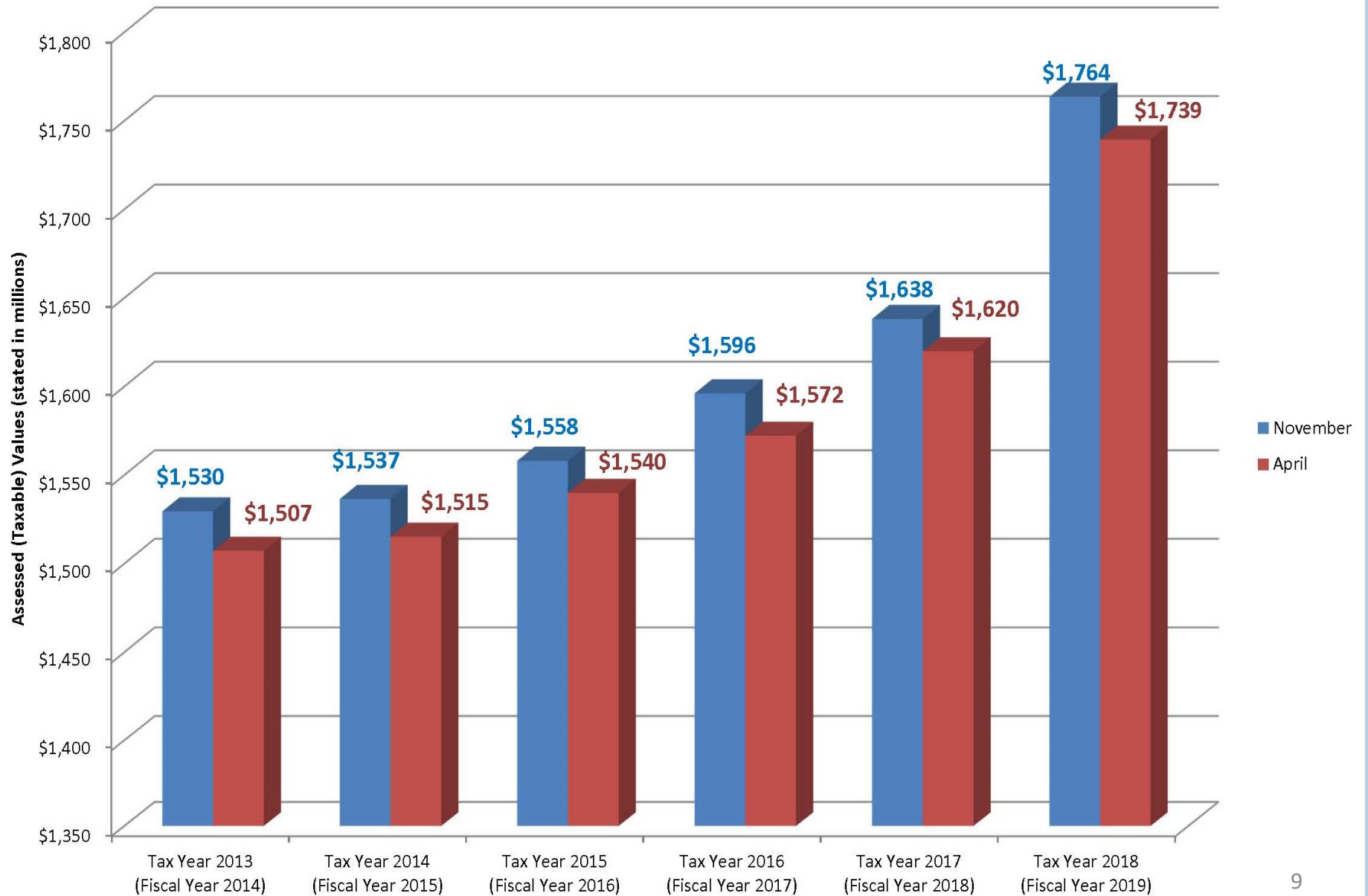
Personal Property (Excludes Motor Vehicles) Values County and School District



Real Property Values Beaufort County School District Operating



Real Property Values Beaufort County Operating



R550 015 00D 0305 0000

Original Tax Bill (November 2018)

Appraised Value	\$ 4,521,000
Capped Value	\$ 4,521,000
Assessment Ratio	6.00%
Assessed (Taxable) Value	\$ 271,260

Millage Rates and Taxes and Fees

COUNTY OPERATIONS	0.05240	14,214.02
COUNTY DEBT	0.00558	1,513.63
RURAL & CRITICAL LANDS	0.00480	1,302.05
SCHOOL - OPERATIONS	0.10460	28,373.80
SCHOOL - DEBT	0.03171	8,601.65
TOWN OF HILTON HEAD	0.02272	6,163.02
HHI-DISASTER RELIEF	0.00500	1,356.30
SW Municipal/District Fee		202.50
SW County Fee		9.01
TOTALS	0.22681	61,735.98
SCHOOL - OPERATIONS CREDIT		-
TOTAL BILL DUE		61,735.98

Revised Tax Bill (April 2019)

Appraised Value	\$ 4,521,000
Capped Value	\$ 4,521,000
Assessment Ratio	4.00%
Assessed (Taxable) Value	\$ 180,840

Millage Rates and Taxes and Fees

COUNTY OPERATIONS	0.05240	9,476.02
COUNTY DEBT	0.00558	1,009.09
RURAL & CRITICAL LANDS	0.00480	868.03
SCHOOL - OPERATIONS	0.10460	18,915.86
SCHOOL - DEBT	0.03171	5,734.44
TOWN OF HILTON HEAD	0.02272	4,108.68
HHI-DISASTER RELIEF	0.00500	904.20
SW Municipal/District Fee		202.50
SW County Fee		9.01
TOTALS	0.22681	41,227.83
SCHOOL - OPERATIONS CREDIT		(18,915.86)
TOTAL BILL DUE		22,311.97

Difference

	\$ (90,420)
	(4,738.00)
	(504.54)
	(434.02)
	(9,457.94)
	(2,867.21)
	(2,054.34)
	(452.10)
	-
	-
	(20,508.15)
	(18,915.86)
	(39,424.01)

R610 044 000 0012 0000

Original Tax Bill (November 2018)			Revised Tax Bill (April 2019)			<i>Difference</i>
Appraised Value		\$ 4,341,500	Appraised Value		\$ 4,341,500	
Capped Value		\$ 2,704,340	Capped Value		\$ 2,704,340	
Assessment Ratio		6.00%	Assessment Ratio		6.00%	
Assessed (Taxable) Value		\$ 163,780	Assessed (Taxable) Value		\$ 1,520	<i>\$ (162,260)</i>
Millage Rates and Taxes and Fees			Millage Rates and Taxes and Fees			
COUNTY OPERATIONS	0.05240	8,582.07	COUNTY OPERATIONS	0.05240	79.65	<i>(8,502.42)</i>
COUNTY DEBT	0.00558	913.89	COUNTY DEBT	0.00558	8.48	<i>(905.41)</i>
RURAL & CRITICAL LANDS	0.00480	786.14	RURAL & CRITICAL LANDS	0.00480	7.30	<i>(778.84)</i>
SCHOOL - OPERATIONS	0.10460	17,131.39	SCHOOL - OPERATIONS	0.10460	158.99	<i>(16,972.40)</i>
SCHOOL - DEBT	0.03171	5,193.46	SCHOOL - DEBT	0.03171	48.20	<i>(5,145.26)</i>
FIRE DISTRICT	0.02555	4,184.58	FIRE DISTRICT	0.02555	38.83	<i>(4,145.75)</i>
BLUFFTON TOWN OPERATI	0.03530	5,781.43	BLUFFTON TOWN OPERATIK	0.03530	53.66	<i>(5,727.77)</i>
BLUFFTON TOWN DEBT	0.00320	524.10	BLUFFTON TOWN DEBT	0.00320	4.86	<i>(519.24)</i>
SW Municipal/District Fee		875.09	SW Municipal/District Fee		875.09	-
SW County Fee		181.98	SW County Fee		181.98	-
TOTALS	0.26314	44,154.13	TOTALS	0.26314	1,457.04	<i>(42,697.09)</i>
SCHOOL - OPERATIONS CREDIT		-	SCHOOL - OPERATIONS CREDIT		-	-
TOTAL BILL DUE		44,154.13	TOTAL BILL DUE		1,457.04	<i>(42,697.09)</i>

R614 045 000 0028 0000

Original Tax Bill (November 2018)			Revised Tax Bill (April 2019)			<i>Difference</i>
Appraised Value		\$ 6,455,900	Appraised Value		\$ 6,455,900	
Capped Value		\$ 3,916,610	Capped Value		\$ 3,916,610	
Assessment Ratio		6.00%	Assessment Ratio		6.00%	
Assessed (Taxable) Value		\$ 186,870	Assessed (Taxable) Value		\$ 96,390	\$ (90,480)
Millage Rates and Taxes and Fees			Millage Rates and Taxes and Fees			
COUNTY OPERATIONS	0.05240	9,791.99	COUNTY OPERATIONS	0.05240	5,050.84	(4,741.15)
COUNTY DEBT	0.00558	1,042.73	COUNTY DEBT	0.00558	537.86	(504.87)
RURAL & CRITICAL LANDS	0.00480	896.98	RURAL & CRITICAL LANDS	0.00480	462.67	(434.31)
SCHOOL - OPERATIONS	0.10460	19,546.60	SCHOOL - OPERATIONS	0.10460	10,082.39	(9,464.21)
SCHOOL - DEBT	0.03171	5,925.65	SCHOOL - DEBT	0.03171	3,056.53	(2,869.12)
FIRE DISTRICT	0.02555	4,774.53	FIRE DISTRICT	0.02555	2,462.77	(2,311.76)
BLUFFTON TOWN OPERATI	0.03530	6,596.51	BLUFFTON TOWN OPERATI	0.03530	3,402.57	(3,193.94)
BLUFFTON TOWN DEBT	0.00320	597.98	BLUFFTON TOWN DEBT	0.00320	308.45	(289.53)
SW Municipal/District Fee		856.27	SW Municipal/District Fee		340.24	(516.03)
SW County Fee		178.07	SW County Fee		70.76	(107.31)
TOTALS	0.26314	50,207.31	TOTALS	0.26314	25,775.08	(24,432.23)
SCHOOL - OPERATIONS CREDIT		(10,067.75)	SCHOOL - OPERATIONS CREDIT		(10,067.75)	-
TOTAL BILL DUE		40,139.56	TOTAL BILL DUE		15,707.33	(24,432.23)

R700 026 000 002C 0000

Original Tax Bill (November 2018)

Appraised Value	\$ 3,414,400
Capped Value	\$ 3,414,400
Assessment Ratio	6.00%
Assessed (Taxable) Value	\$ 204,860

Millage Rates and Taxes and Fees

COUNTY OPERATIONS	0.05240	10,734.66
COUNTY DEBT	0.00558	1,143.12
RURAL & CRITICAL LANDS	0.00480	983.33
SCHOOL - OPERATIONS	0.10460	21,428.36
SCHOOL - DEBT	0.03171	6,496.11
FIRE DISTRICT	0.04039	8,274.29
SW Municipal/District Fee		1,404.50
TOTALS	0.23948	50,464.37
SCHOOL - OPERATIONS CREDIT		-
TOTAL BILL DUE		50,464.37

Revised Tax Bill (April 2019)

Appraised Value	\$ 3,414,400
Capped Value	\$ 3,414,400
Assessment Ratio	6.00%
Assessed (Taxable) Value	\$ 78,910

Millage Rates and Taxes and Fees

COUNTY OPERATIONS	0.05240	4,134.88
COUNTY DEBT	0.00558	440.32
RURAL & CRITICAL LANDS	0.00480	378.77
SCHOOL - OPERATIONS	0.10460	8,253.99
SCHOOL - DEBT	0.03171	2,502.24
FIRE DISTRICT	0.04039	3,187.17
SW Municipal/District Fee		767.51
TOTALS	0.23948	19,664.88
SCHOOL - OPERATIONS CREDIT		-
TOTAL BILL DUE		19,664.88

Difference

	<i>\$ (125,950)</i>
	<i>(6,599.78)</i>
	<i>(702.80)</i>
	<i>(604.56)</i>
	<i>(13,174.37)</i>
	<i>(3,993.87)</i>
	<i>(5,087.12)</i>
	<i>(636.99)</i>
	<i>(30,799.49)</i>
	<i>-</i>
	<i>(30,799.49)</i>

Questions

