

COUNTY COUNCIL OF BEAUFORT COUNTY
 ADMINISTRATION BUILDING
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 COUNTY ADMINISTRATOR

JOSHUA A. GRUBER
 DEPUTY COUNTY ADMINISTRATOR
 SPECIAL COUNSEL

THOMAS J. KEAVENY, II
 COUNTY ATTORNEY

SUZANNE M. RAINEY
 CLERK TO COUNCIL

AGENDA

COUNTY COUNCIL OF BEAUFORT COUNTY

Monday, April 25, 2016

5:00 p.m.

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

1. CALL TO ORDER – 5:00 P.M.
2. EXECUTIVE SESSION
 - A. Receipt of legal advice relating to potential litigation / SCDOT / S.C. Highway 170 and 5A Flyover
 - B. Discussion of negotiations incident to proposed contractual arrangements and proposed purchase or sale of property
3. CAUCUS
 - A. Receipt of County Administrator's Two-Week Progress Report ([backup](#))
 - B. Receipt of Deputy County Administrator/Special Counsel's Two-Week Progress Report ([backup](#))
 - C. Discussion of Consent Agenda
 - D. Discussion is Not Limited to Agenda Items
4. ADJOURNMENT





Memorandum

DATE: April 22, 2016
TO: County Council
FROM: Gary Kubic, County Administrator *Gary Kubic*
SUBJ: County Administrator's Progress Report

The following is a summary of activities that took place Monday, April 11, 2016 through Friday, April 22, 2016:

April 11, 2016

- Joshua Gruber and Monica Spells re: Tour of Xrdi Building, Beaufort Industrial Village
- Joshua Gruber, Tom Keaveny, Eric Larson, Jim Minor, David Wilhelm and Abby Goldsmith re: Conference Call / County-wide Solid Waste Collection - Evaluation of Alternatives
- Sheriff P.J. Tanner
- Executive Committee
- Caucus
- County Council

April 12, 2016

- No Scheduled Meetings

April 13, 2016

- Interview / Parks and Leisure Services Director's Position
- Angela Tanner re: Candidate for 14th Circuit Solicitor

April 14, 2016

- No Scheduled Meetings

April 15, 2016

- No Scheduled Meetings

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April 18, 2016

- Council member Jerry Stewart, Gary Kubic, Joshua Gruber, Dr. Jeffrey Moss and Phyllis White re: School District - FY 2017 Proposed Budget
- Joshua Gruber, Tony Criscitiello, John Reed, and David Bachelder re: Development Prospect
- Finance Committee
- Public Facilities Committee

April 19, 2016

- Fort Fremont / Unveiling of the new Diorama - U.S. Naval Station, Port Royal, at St. Helena Island Library
- Capital Project Sales Tax Commission
- Natural Resources Committee

April 20, 2016

- Agenda Review with Chairman, Vice Chairman and Executive Staff re: April 25, 2016 Council Meeting Agenda
- Joshua Gruber, Eric Larson and Tony Criscitiello re: Yemassee Amtrak Train Station
- Joshua Gruber and Eric Larson re: Young Circle Drainage Issues
- Joshua Gruber, Monica Spells, Bud Boyne, Mark Roseneau and Robert McFee re: SC Department of Health and Human Services Civil Rights Division re: ADA Compliance

April 21, 2016

- Kim Statler and Sabrena Graham, Executive Director, Lowcountry Council of Governments re: Workforce Development Issues
- Attorney Robert Achurch and Joshua Gruber re: {Road, LLC vs. Beaufort County and Equity Source Partners, LLC}

April 22, 2016

- William Godfrey and Chuck Atkinson re: Commercial Building Projects



Memorandum

DATE: April 22, 2016
TO: County Council
FROM: Joshua A. Gruber, Deputy County Administrator
SUBJECT: Deputy County Administrator's Progress Report

The following is a summary of activities that took place Monday, April 11, 2016 through Friday, April 22, 2016:

April 11, 2016 (Monday):

- Gary Kubic, Monica Spells, Dan Morgan and James Johnson re: Tour of Xrdi Building, Beaufort Industrial Village
- Gary Kubic, Tom Keaveny and Suzanne Gregory re: Wells Fargo/BCBS Self-Funding vs. Fully Insured
- Gary Kubic, Tom Keaveny, Eric Larson, Jim Minor, David Wilhelm Abby Goldsmith, Principal, A. Goldsmith Resources, LLC re: Curbside Waste Collection Alternatives Report
- Executive Committee
- Caucus
- County Council

April 12-15, 2016 (Tuesday through Friday):

- Personal Leave

April 18, 2016 (Monday):

- Jerry Stewart re:FY17 Budget
- Gary Kubic and Beaufort County School representatives Dr. Jeffrey Moss, Superintendent and Phyllis White, Chief Operational Services Officer re: School District FY 2017 Budget

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- Gary Kubic, Tony Criscitiello and David Bachelder re: Development Prospect
- Finance Committee
- Public Facilities Committee

April 19, 2016 (Tuesday):

- Mike Covert re: Business License Taxes
- Mark Roseneau and Rob McFee re: Engineering Staff Office Relocation
- Capital Project Sales Tax Commission
- Natural Resources Committee

April 20, 2016 (Wednesday):

- Agenda Review with Chairman, Vice Chairman and Executive Staff for April 25, 2016 County Council Meeting
- Gary Kubic, Eric Larson, Tony Criscitiello and Mayor J. L. Goodwin re: Yemassee Train Station
- Gary Kubic and Eric Larson re: Rev. Young Circle – Drainage
- Gary Kubic, Monica Spells, Rob McFee, Mark Roseneau and Bud Boyne re: SC Department of Health and Human Services Civil Right Division re: ADA Compliance
- Colleen Coletta of Blue Avenue, LLC re: Myrtle Park Site

April 21, 2016 (Thursday):

- Eric Larson, Rob McFee and Colin Kinton re: Engineering Team Coordination Meeting
- Gary Kubic and Attorney Robert Achurch re: Road, LLC vs. Beaufort County; Equity Source Partners

April 22, 2016 (Friday):

- No Scheduled Meetings

ADD-ONS

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

Topic: Annual Tax Cycle Overview
Date Submitted: April 25, 2016
Submitted By: Jim Beckert
Venue: Council Caucus

Topic: Annual Tax Cycle Overview
Date Submitted: April 25, 2016
Submitted By: Jim Beckert
Venue: Council Caucus

AUDITOR FOR BEAUFORT COUNTY

Annual Tax Cycle Overview



Property Tax Process

SCDOR

Auditor

Assesses Personal
Property and
Generates Tax Bill

Tax Collector

Collect Taxpayer
Payments

Assessor, DMV, DNR, DOR:
and owner returns

Treasurer

Disburse to Tax
Authority



Statutory Compliance
Debt Mills • Analysis
Valuation • Exemptions

Coast
Guard

DOR
(Mfg, BPP)

DMV
(Vehicles)

DNR
(Boats & Motors)

FAA
(Aircraft)

Assessor
(Residential &
Commercial Realty)

Auditor
Office

County
Tax Mills

Schools
Tax Mills

Fire
Tax Mills

Public Service
District
Tax Mills

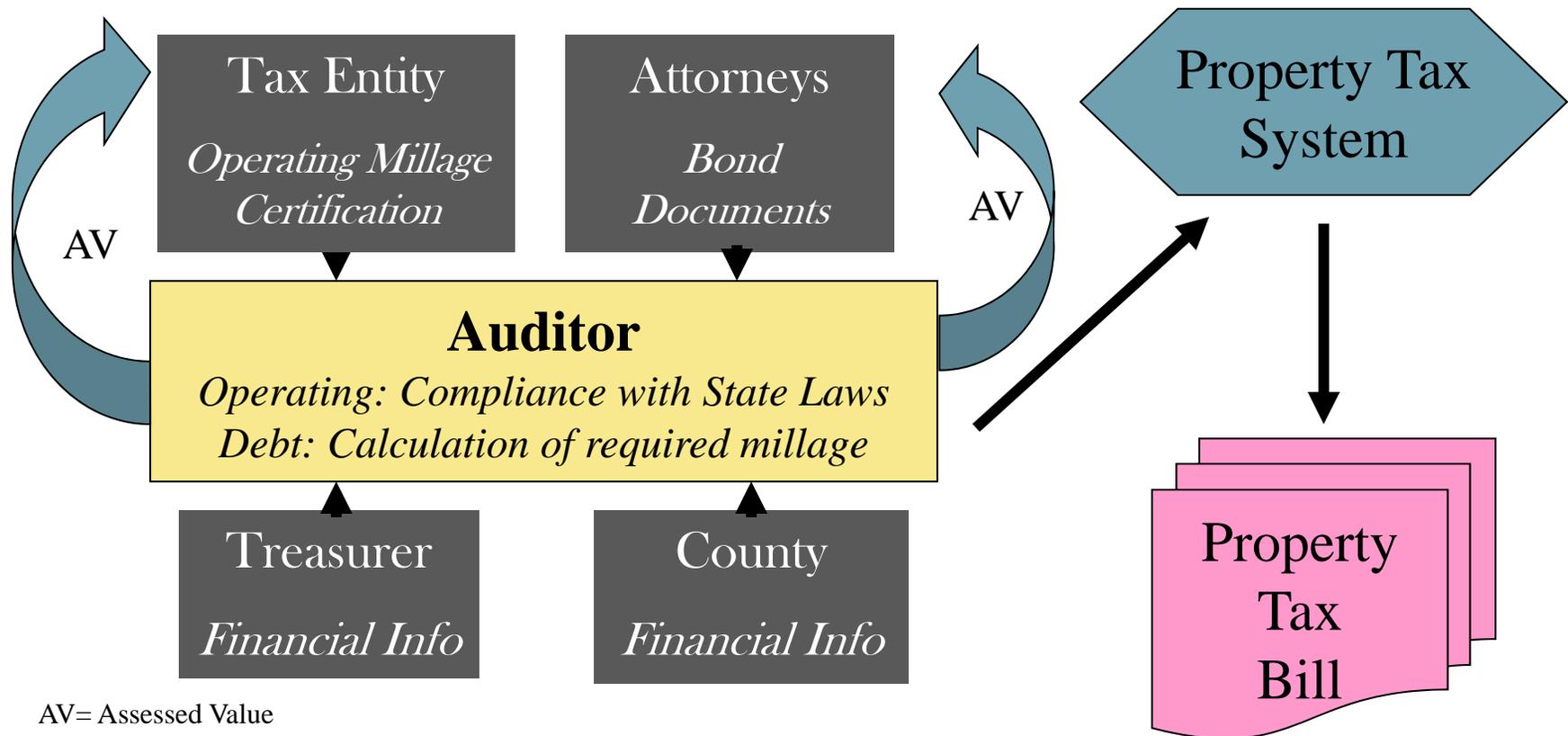
Other
Tax Mills
or Fees

Tax Bills

Reporting

Millage Certification:

With the approved FY 16-17 operational budget ordinances the auditor shall proceed to determine the sum to be levied on all real and personal property in the name of each person subject to taxes and enter the result §12-39-180.



Annual Tax Process Cycle



3 Important Taxpayer Dates for approximately 99% of tax bills issued

April 30th

- Receive returns for personal property to from January 1st to *April 30th* §12-39-60.
- To create assessments for taxes to be issued in September 2016
- Taxes shall be entered on to the duplicate by the auditor for all real and personal property §12-39-190 to create and open the tax book.

3 important dates for 99% of tax bills issued



September 30th

- Tax book is opened on or before *September 30th, 2016*. To start receiving payments and/or request corrections or adjustments §12-39-140 & 12-45-70. That will allow taxpayer over 100 days to pay timely -vs- 63 days this past tax year.
- The treasurer can then collect those taxes assigned to the duplicate list §12-45-60, §12-45-70 by the auditor §12-39-140 and §12-39-150.

January 15th

- Corrections and adjustments to a tax bill can be made prior to *January 15th* when the first of three state mandated penalties are applied.

Installment Payment Participants



Time Table – for approximately 1% of tax bills issued

Real property owners electing to enroll in the installment program make 5 equal payments of property taxes required by law §12-45-75 on the *15th of February, April, June, August and October.*

Any remaining balance is due on or before *January 15th* §12-45-75 in which the treasurer must notify the auditor of any taxes due no later than *November 15th.*

Tax bills with the remaining balance will then be issued for the remaining tax balance due allowing a minimum of 30 days to pay without penalty.

On *January 15th* first of three state mandated penalties is applied to all accounts with an open balance.

Aligning Expectations by sharing Reality

