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
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
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
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
- 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
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
The document(s) herein were provided to Council for information and/or discussion after release of the official agenda and backup items.
<table>
<thead>
<tr>
<th>Topic:</th>
<th>Annual Tax Cycle Overview</th>
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<tbody>
<tr>
<td>Date Submitted:</td>
<td>April 25, 2016</td>
</tr>
<tr>
<td>Submitted By:</td>
<td>Jim Beckert</td>
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<tr>
<td>Venue:</td>
<td>Council Caucus</td>
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</table>
AUDITOR FOR BEAUFORT COUNTY

Annual Tax Cycle Overview
Property Tax Process

**SCDOR**

**Auditor**
- Assesses Personal Property and Generates Tax Bill

**Tax Collector**
- Collects Taxpayer Payments

**Treasurer**
- Disburse to Tax Authority

Assessor, DMV, DNR, DOR: and owner returns
Auditor Office

Coast Guard
DOR (Mfg, BPP)
DMV (Vehicles)
DNR (Boats & Motors)
FAA (Aircraft)
Assessor (Residential & Commercial Realty)

County Tax Mills
Schools Tax Mills
Fire Tax Mills
Public Service District Tax Mills
Other Tax Mills or Fees

Statutory Compliance
Debt Mills • Analysis
Valuation • Exemptions

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.

AV= Assessed Value
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