

COUNTY COUNCIL OF BEAUFORT COUNTY
ADMINISTRATION BUILDING
BEAUFORT COUNTY GOVERNMENT ROBERT SMALLS COMPLEX
100 RIBAUT ROAD
POST OFFICE DRAWER 1228
BEAUFORT, SOUTH CAROLINA 29901-1228

D. PAUL SOMMERVILLE
CHAIRMAN

GERALD W. STEWART
VICE CHAIRMAN

COUNCIL MEMBERS

CYNTHIA M. BENSCHE
RICK CAPORALE
GERALD DAWSON
BRIAN E. FLEWELLING
STEVEN G. FOBES
ALICE G. HOWARD
WILLIAM L. MCBRIDE
STEWART H. RODMAN
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GARY T. KUBIC
COUNTY ADMINISTRATOR

JOSHUA A. GRUBER
DEPUTY COUNTY ADMINISTRATOR

THOMAS J. KEAVENY, II
COUNTY ATTORNEY

ASHLEY M. BENNETT
CLERK TO COUNCIL

AGENDA
FINANCE COMMITTEE
Tuesday, September 6, 2016

2:00 p.m.

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

Committee Members:

Jerry Stewart, Chairman
Steve Fobes, Vice Chairman
Cynthia Bensch
Rick Caporale
Brian Flewelling
William McBride
Stu Rodman

Staff Support:

Suzanne Gregory, Employee Services Director
Alicia Holland, CPA, Assistant County Administrator, Finance
Chanel Lewis, CGFO, Controller

1. CALL TO ORDER – 2:00 P.M.
2. UPDATE / AVAILABLE 2016 ACCOMMODATIONS (2% STATE) TAX MONIES ([backup](#))
3. INITIAL DISCUSSION / ISSUANCE OF BONDS FOR RURAL AND CRITICAL LANDS PROGRAM AND OTHER COUNTY NEEDS
4. AN ORDINANCE TO AMEND SECTION 66-81, *ET SEQ.* OF THE BEAUFORT COUNTY CODE OF ORDINANCES SO AS TO RENAME THE TAX EQUALIZATION BOARD AND PROVIDE AMENDMENTS TO BOARD MEMBERSHIP ([backup](#))
5. AN ORDINANCE TO APPROPRIATE FUNDS NOT TO EXCEED \$250,000 FROM THE 3% LOCAL ACCOMMODATIONS TAX FUNDS TO THE COUNTY GENERAL FUND FOR CONSTRUCTION OF THE SPANISH MOSS TRAIL – PHASE 7 ([backup](#))
6. CONSIDERATION OF REAPPOINTMENTS AND APPOINTMENTS
 - A. Airports Board
7. ADJOURNMENT

2016 Strategic Plan Committee Assignment

Health Insurance Cost Containment / Affordable Care Act

Retiree Healthcare Policy

Comprehensive Impact Fee Review / Reassessment

Comprehensive Financial Plan: Revenues and Expenditures

Salary and Compensation Study and Implementation Funding

Business License: Direction on Funding Source for Economic Development



Beaufort County
State Accommodations Tax (2%)
Fiscal Year 2016 as of June 30, 2016
Preliminary and Unaudited

Projected²

FY 2017

Revenues

State Accommodations Tax	\$ 715,101	\$ 729,403
Total Revenues	715,101	729,403

Expenditures

Direct Subsidies		
Arts Center of Coastal Carolina	(11,250)	
Beaufort County Black Chamber of Commerce	(75,000)	
Beaufort County Historical Society	(5,000)	
Beaufort Film Society	(17,500)	
Beaufort History Museum	(10,000)	
Beaufort Regional Chamber of Commerce	(75,000)	
Bluffton Historical Preservation Society	(20,000)	
Coastal Discovery Museum	(20,000)	
Daufuskie Island Foundation	(6,000)	
Daufuskie Island Historical Foundation	(1,500)	
Exchange Club of Beaufort	(500)	
Friends of Fort Freemont	(5,000)	
Gullah Festival	(15,000)	
Gullah Museum	(15,000)	
Heritage Library Foundation	(1,000)	
Hilton Head Choral Society	(3,000)	
Hilton Head Island-Bluffton Chamber of Commerce	(20,000)	
Hilton Head Island Concours D'Elegance	(25,000)	
Hilton Head Island Wine and Food	(2,000)	
Hilton Head Symphony Orchestra	(5,000)	
Historic Beaufort Foundation	(3,500)	
Historic Bluffton Arts and Seafood Festival	(10,000)	
Lowcountry Golf Course Owners Association	(10,000)	
Lowcountry Resort and Tourism	(32,000)	
Main Street Beaufort USA	(20,000)	
Mitchelville Preservation Project	(25,000)	
Native Island Business and Community Affairs Association	(20,000)	
Penn Center	(30,000)	
Port Royal Sound Foundation	(3,750)	
Sandalwood Community Food Pantry	(500)	
Santa Elena Project Foundation	(10,000)	
The Sandbox: An Interactive Children's Museum	(2,000)	
HHI - Bluffton Chamber of Commerce		
Hilton Head Island-Bluffton Chamber of Commerce	(103,515)	(105,585)
Beaufort Chamber of Commerce		
Beaufort Regional Chamber of Commerce	(103,515)	(105,585)
Total Expenditures	(706,530)	(211,171)
Excess (deficiency) of revenues over expenditures	8,571	518,232

Other Financing Sources (Uses)

Transfer to General Fund	(59,505)	(60,695)
Transfer to Hospitality Tax Fund ¹	(50,000)	(50,000)
Total Other Financing Sources (Uses)	(109,505)	(110,695)

Net Change in Fund Balance	(100,934)	407,537
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Fund Balance, beginning	369,992	269,058
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Fund Balance, ending	\$ 269,058	\$ 676,596
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Note 1: County Council approved a \$200,000 transfer from the local hospitality tax fund to the State Accommodation Tax (2%) Fund on October 27, 2014. This amount is being repaid in four equal annual installments of \$50,000 from fiscal year 2015, 2016, 2017, and 2018.

Note 2: Fiscal Year 2017 projected data is based on a 2% growth factor.

ORDINANCE 2016/___

**AN ORDINANCE TO AMEND THE MEMBERSHIP AND COMPOSITION OF THE
BEAUFORT COUNTY TAX EQUALIZATION BOARD AND TO MODIFY THE NAME
OF THE TAX EQUALIZATION BOARD TO BE CONSISTENT WITH S.C. CODE
ANN. 12-43-2510, ET SEQ.**

WHEREAS, Act Number 1623 of 1972 of the South Carolina General Assembly created the Beaufort County Tax Equalization Board and authorized appointment to the Board by Beaufort County Council; and

WHEREAS, Beaufort County Council subsequently adopted a charter for the Tax Equalization Board that defined the membership of the Board and its powers and duties based upon the language contained within Act Number 1623; and

WHEREAS, Act 283 of 1975, The Home Rule Act, vested Beaufort County Council with the independent authority to control all acts and powers of local governmental authority that are not expressly prohibited by South Carolina law; and

WHEREAS, Beaufort County Council believes that it is in the best interests of its citizens to amend the membership, composition and name of the Beaufort County Tax Equalization Board.

NOW, THEREFORE, BE IT ORDAINED BY BEAUFORT COUNTY COUNCIL, that the Charter for the Beaufort County Tax Equalization Board is hereby amended and replaced with the following:

Section 1. Appointive powers of council.

Pursuant to section 4-9-170, Code of Laws of South Carolina, 1976, and section 3 of Act 283, (the Home Rule Act), the Beaufort County Council hereby assumes all appointive powers in regard to the Beaufort County Board of Assessment Appeals.

Section 2. Composition; terms; vacancies.

The Beaufort County Board of Assessment Appeals shall be composed of nine members to be appointed by Beaufort County Council. To the extent possible County Council shall appoint members to the board such that there is a balance as to the geographical residency of the members of the board and the professional background of the members (by way of example, attorneys, licensed real estate agents, certified real estate appraisers, bankers, etc.) as they relate to the functions of the board. The terms shall be staggered so that the first five members appointed to the board shall serve an initial term of four years. The next four members appointed to the board shall serve an initial term of two years. After such initial appointments, all members appointed to the board shall serve a term of four years. Members of the board shall be appointed and serve until their successors are appointed and qualified. All vacancies shall be filled by appointment in the same manner as the original appointment for the remainder of the unexpired term. Decisions of the board are to be guided by applicable law. The board's decisions are appealable directly to the Administrative Law Court. For this reason members of the board will be sworn to follow the law.

Appeals and other hearings may be conducted by panels of five members chosen from among the nine members of the board. Three members of the panel shall constitute a quorum, unless the parties agree to a lesser number. When only three members of the panel are present to conduct a hearing, the decision of the panel must be unanimous.

Panels may be chosen by a method or methods determined by the board to maximize the efficiency and effectiveness of the board. The method of choosing hearing panels should enable timely consideration of appeals and other matters brought to the board, and should also involve considerations of members' availability and limiting overburdening individual members with hearings.

Beaufort County Council may, by Resolution, add additional members to the board when, in its discretion or at the request of the assessor or the auditor, the number of appeals warrants such an increase. Members of the board who are added to the board under this provision shall serve for a period of two years unless otherwise designated by Council. In the appointment of these members Council shall attempt to balance geographical residency and professional qualifications.

Beaufort County Council may amend this article as it deems necessary to reduce the board to a lower complement of members. When so amended, unless otherwise specified, the council may reappoint members from among the existing membership and establish their respective terms, or may abolish and reconstitute the board as it deems appropriate by reappointing members from the existing board or seeking applicants for some or all positions.

SECTION 3. Duties.

The Board of Assessment Appeals shall hold conferences to act on appeals from the assessments of the county auditor or county assessor as provided by law. When the parties are represented by counsel, the board may, in its discretion, ask counsel to submit memoranda of law and/or a proposed decision to the board before and/or after the conference if the board believes such material will help it adjudicate the issues before it.

Pursuant to South Carolina law, there is a presumption that the assessor's valuation is correct. In challenging a valuation, the taxpayer bears the burden of proving the assessor's valuation is incorrect.

The board shall issue a decision based upon the evidence before it. The decision must be made by a majority of the board members present at the conference. In case of a tie, the assessor's determination is upheld. At the conclusion of the conference, the decision may be announced orally or it may be reserved for consideration. In either event the board shall mail a written decision to the parties within fifteen days after the date of the conference or as soon thereafter as practical. The written decision of the board shall explain the basis for the decision. The written decision shall state that if the decision is not appealed it must be certified to the county auditor for entry upon the property tax assessment rolls or tax duplicate and inform the parties of their right to request a contested case hearing before the Administrative Law Court.

The board may change assessments of the county auditor or county assessor for only the current year appealed from unless otherwise authorized by law and agreed to by the county auditor or county assessor. Each change shall be certified by the board to the county auditor or county assessor and shall be adopted by him/her for the purpose of taxation for the year appealed from. The Board of Assessment Appeals shall not make a final determination of any assessment until the auditor or county assessor has been given an opportunity to present his/her justification for the assessment.

SECTION 4. Officers.

The Board of Assessment Appeals shall meet and elect a chairperson, a vice-chairperson and secretary. Additionally, each hearing panel shall have a chairperson appointed by the chairperson of the Board of Assessment Appeals for purposes of ensuring the efficient conduct of each hearing.

SECTION 5. Minutes of meetings.

Minutes shall be taken of all meetings of the Board of Assessment Appeals. The minutes shall be a matter of public record. A copy of the minutes of the board duly certified by the secretary shall be sent to the county auditor and the county assessor. In lieu of a copy of certified minutes, an audio or video recording of the meeting may be substituted so long as a copy of the recording is made available to the auditor, the assessor, the tax collector, and the general public.

SECTION 6. Availability of auditor's and assessor's records; attendance of auditor or assessor at meetings.

The records of the county auditor's office and the county assessor's office shall be available to the board and the board may request the presence of the county auditor or county assessor at any of their meetings.

SECTION 7. Taxpayer's, property owner's right to appeal decisions.

The right is reserved to any property owner, taxpayer or his agent to appeal the decision of the Beaufort County Board of Assessment Appeals to the South Carolina Administrative Law Court for such relief as may be available to him/her under the general law.

Adopted this ____ day of _____, 2016.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____
D. Paul Sommerville, Chairman

APPROVED AS TO FORM:

Thomas J. Keaveny, II, County Attorney

ATTEST:

Ashley M. Bennett, Clerk to Council

First Reading:

Second Reading:

Public Hearing:

Third and Final Reading:

ORDINANCE 2016/____

AN ORDINANCE TO APPROPRIATE FUNDS NOT TO EXCEED \$250,000 FROM THE
3% LOCAL ACCOMMODATIONS TAX FUNDS TO THE COUNTY GENERAL FUND
FOR CONSTRUCTION OF THE SPANISH MOSS TRAIL – PHASE 7

WHEREAS, Beaufort County has developed a bicycle and pedestrian trail for use by the public and visitors as part of Beaufort County's Rails to Trails program; and

WHEREAS, to complete the construction of the Spanish Moss Trail - Phase 7 project, funds not to exceed \$250,000.00 are required; and

WHEREAS, Beaufort County Council believes that it is in the best interests of its citizens and to visitors of Beaufort County, to provide them with a safe and accessible pedestrian and bicycle route that will not only become a recreational asset, but provide an alternative mode of transportation that will link people to jobs, services and schools.

NOW, THEREFORE, BE IT ORDAINED by Beaufort County Council that a transfer in the amount of \$250,000.00 is hereby authorized from the 3% Local Accommodations Tax Fund to the General Fund for the purpose of constructing the Spanish Moss Trail – Phase 7.

Adopted this ____ day of _____, 2016.

COUNTY COUNCIL OF BEAUFORT COUNTY

By: _____
D. Paul Sommerville, Chairman

APPROVED AS TO FORM:

Thomas J. Keaveny, II, County Attorney

ATTEST:

Ashley M. Bennett, Clerk to Council

First Reading:

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Public Hearing:

Third and Final Reading: