

COUNTY COUNCIL OF BEAUFORT COUNTY  
ADMINISTRATION BUILDING  
BEAUFORT COUNTY GOVERNMENT ROBERT SMALLS COMPLEX  
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THOMAS J. KEAVENY, II  
COUNTY ATTORNEY

SUZANNE M. RAINEY  
CLERK TO COUNCIL

AGENDA

FINANCE COMMITTEE

Monday, August 22, 2016

2:00 p.m.

Large Meeting Room, Hilton Head Island Branch Library  
11 Beach City Road, Hilton Head Island

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. REQUEST FROM CITY OF BEAUFORT TO USE ROAD IMPACT FEES FROM THE LADY'S ISLAND WALMART TO CONDUCT A TRAFFIC STUDY
3. PRESENTATION / PUBLIC DEFENDER'S OFFICE
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. ADJOURNMENT

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

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**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

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**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 ~~Tax Equalization Board~~ Board of Assessment Appeals.

**Section 2. Composition; terms; vacancies.**

The Beaufort County ~~Tax Equalization Board~~ Board of Assessment Appeals shall be composed of ~~15~~ 7-nine members to be appointed by Beaufort County Council. ~~County Council shall appoint one member to the Board from within each of the 11 individual County Council districts as well as two at large members who reside north of the Broad River and two at large members who reside south of the Broad River.~~ To the extent possible, County eCouncil 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 ~~eight-five~~ members appointed to the board shall serve an initial term of four years. The next ~~seven-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.

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Appeals and other hearings may be conducted by panels of five members chosen from among the ~~15~~ 7-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 two 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. In the appointment of these members Council shall attempt to balance geographical residency and professional qualifications.

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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 seven-four members from among the existing 15-nine and establish their respective terms, or may abolish and reconstitute the board as it sees fit, seeking applicants for the remaining positions.

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### SECTION 3. Duties.

The ~~Tax~~ Board of Assessment Appeals ~~equalization board~~ shall meet hold conferences whenever necessary to act on appeals from the assessments of the county auditor or county assessor as ~~may be~~ 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.

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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.

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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.

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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 ~~tax equalization board~~ shall not make a

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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 ~~tax equalization board~~ 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 ~~tax equalization board~~ 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 ~~tax equalization board~~. The minutes shall be a matter of public record. A copy of the minutes of the board duly certified by the secretary ~~will 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.

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#### **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.

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#### **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 ~~from~~ the decision of the Beaufort County Board of Assessment Appeals ~~tax equalization board~~ to the South Carolina Administrative Law Court for such relief as may be available to him/her under the general law.