

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

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SPECIAL COUNSEL

THOMAS J. KEAVENY, II
COUNTY ATTORNEY

SUZANNE M. RAINEY
CLERK TO COUNCIL

AGENDA
EXECUTIVE COMMITTEE

Wednesday, July 29, 2015

2:00 p.m.

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

Committee Members:

Jerry Stewart, Chairman
Gerald Dawson
Brian Flewelling
William McBride
Stu Rodman

1. CALL TO ORDER – 2:00 P.M.
2. DISCUSSION / CAPITAL PROJECT SALES TAX COMMISSION ([backup](#))
3. EXECUTIVE SESSION
 - A. Discussion of negotiations incident to proposed contractual arrangements and proposed purchase of property / Arthur Horne Building Relocation
4. ADJOURNMENT

2015 Strategic Plan Committee Assignments

Sales Tax Referendum Preparation

Pepper Hall Site: Direction

Long-term County Offices / Satellite Plan / Strategy

Solid Waste Curbside Pick-up / Recycling (Urbanized Areas)





South Carolina Local Option Sales Taxes

Capital Projects Sales Tax

Question: How is this sales tax implemented?

Answer: The governing body of any county is authorized to create a commission subject to the provisions of this section. The commission consists of six members, all of whom must be residents of the county, appointed as follows:

- (1) The governing body of the county must appoint three members of the commission.
- (2) The municipalities in the county must appoint three members, who must be residents of incorporated municipalities within the county, and who are selected according to the following mechanism:
 - (a) The total population of all incorporated municipalities within the county, as determined by the most recent United States census, must be divided by three, the result being an apportionate average.
 - (b) The respective population of each municipality in the county must be divided by the apportionate average to determine an appointive index.
 - (c) Each municipality in the county appoints a number of members to the commission equal to the whole number indicated by their appointive index. However, no single municipality may appoint more than two members to the commission; unless there is only one municipality in the county, and in such case the municipality is entitled to three appointments to the commission.
 - (d) When less than three members are selected to the commission in accordance with the prescribed appointive index method, the remaining member or members must be selected in a joint meeting of the commission appointees of the municipalities in the county. The member or members must be chosen from among the residents of the municipalities in the county that before this time have not provided a representative for the commission.
 - (e) In the event no municipality is entitled to appoint a member to the commission pursuant to the formula in subitem (c) of this subsection, the municipality with the highest appointive index must be deemed to have an appointive index of one.
- (B) When the governing body of any county creates a commission, it must be created in accordance with the procedures specified in subsection (A) and only upon the request of the governing body of the county. If within the thirty-day period following the adoption of a resolution to create the commission, one or more of the municipalities fails or refuses to appoint their proportionate number of members to the commission, the county governing body must appoint an additional number of members equal to the number that any such municipality is entitled to appoint. A vacancy on the commission must be filled in the manner of the original appointment.
- (C) The commission created pursuant to this section must consider proposals for funding capital projects within the county area. The commission then formulates the referendum question that is to appear on the ballot pursuant to Section 4-10-330(D).



9252/9802

ALAN WILSON
ATTORNEY GENERAL

July 28, 2014

Joshua A. Gruber, Esquire
Staff Attorney, Beaufort County
100 Ribaut Road
P.O. Box 1228
Beaufort, SC 29901

Dear Mr. Gruber:

Attorney General Alan Wilson has referred your letter dated June 27, 2014 to the Opinions section for a response. The following is this Office's understanding of your question and our opinion based on that understanding.

Issue (as quoted from your letter): *"On June 4, 2014, the [Beaufort County] Capital Sales Project Tax Commission voted unanimously to forward to Beaufort County Council a proposed Ordinance calling for a Capital Project Sales Tax Referendum to be placed on the November 4, 2014, general election ballot. The ballot question contained in the Ordinance called for the imposition of an eight year one-cent sales tax to pay for twenty-one different capital improvement projects. The total amount of funding authorized for these projects was \$221 million dollars. Additionally, there was language included in the ballot question that authorized Beaufort County to issue bonds of up to \$240 million dollars to pay for these various projects. This ballot question was forwarded to the Governmental Committee of Beaufort County Council, who, by a vote of 5-1, approved the ballot question as presented and forwarded the proposal to the full body of Beaufort County Council. On June 23, 2014, Beaufort County Council voted 7-4 to deny first reading of the Ordinance as presented.*

The question that is presented to your office concern the legality of the actions that may be taken by the Capital Project Sales Tax Commission subsequent to the actions that may be taken by the Capital Project Sales Tax Ordinance as presented. Specifically, would it be legally permissible for the Commission to reconvene of its own volition and accord to discuss the actions taken by Beaufort County Council. And, if this is legally permissible, could they then subsequently vote to forward an amended/alternative Ordinance to Beaufort County Council for its consideration. Or, alternatively, would the entire process as outlined in South Carolina Code of Laws § 4-10-300 et seq., need to be repeated in order for the ballot question to be legally presented to the voters?"

Short Answer: This Office believes a court will find that Beaufort County Council must use a ballot question formulated by its Capital Project Sales Tax Commission if the Council proceeds with a referendum but that County Council has the authority to remove any members of the Commission it has the authority to appoint and may even abolish the Commission itself and may also choose not to proceed in the process of implementing a Capital Project Sales Tax.

Law/Analysis:

By way of background, the South Carolina Department of Revenue has authority to “administer and collect” the Capital Project Sales Tax “in the same manner that other sales and use taxes are collected.” S.C. Code § 4-10-350. It is this Office’s understanding you have already checked with the Department of Revenue on this issue and that they have confirmed with you that this issue is not one they would answer pursuant to the authority given to them concerning the Capital Project Sales Tax. Therefore, this Office will proceed in attempting to answer your question with the understanding that the administrative agency charged with the administration and collection of the tax did not opine regarding your question. Op. S.C. Atty. Gen., 2013 WL 1803941 (April 23, 2013).

South Carolina Code § 4-10-320 authorizes the governing body of a county to create a commission to consider proposals for using the Capital Project Sales Tax. That section states:

(A) The governing body of any county is authorized to create a commission subject to the provisions of this section. The commission consists of six members, all of whom must be residents of the county, appointed as follows:

(1) The governing body of the county must appoint three members of the commission.

(2) The municipalities in the county must appoint three members, who must be residents of incorporated municipalities within the county, and who are selected according to the following mechanism:

(a) The total population of all incorporated municipalities within the county, as determined by the most recent United States census, must be divided by three, the result being an apportionate average.

(b) The respective population of each municipality in the county must be divided by the apportionate average to determine an appointive index.

(c) Each municipality in the county appoints a number of members to the commission equal to the whole number indicated by their appointive index. However, no single municipality may appoint more than two members to the commission; unless there is only one municipality in the county, and in such case the municipality is entitled to three appointments to the commission.

(d) When less than three members are selected to the commission in accordance with the prescribed appointive index method, the remaining member or members must be selected in a joint meeting of the commission appointees of the municipalities in the county. The member or members must be chosen from among the residents of the municipalities in the county that before this time have not provided a representative for the commission.

(e) In the event no municipality is entitled to appoint a member to the commission pursuant to the formula in subitem (c) of this subsection, the municipality with the highest appointive index must be deemed to have an appointive index of one.

(B) When the governing body of any county creates a commission, it must be created in accordance with the procedures specified in subsection (A) and only upon the request of the governing body of the county. If within the thirty-day period following

the adoption of a resolution to create the commission, one or more of the municipalities fails or refuses to appoint their proportionate number of members to the commission, the county governing body must appoint an additional number of members equal to the number that any such municipality is entitled to appoint. A vacancy on the commission must be filled in the manner of the original appointment.

(C) The commission created pursuant to this section must consider proposals for funding capital projects within the county area. The commission then formulates the referendum question that is to appear on the ballot pursuant to Section 4-10-330(D).

S.C. Code § 4-10-320 (1976 Code, as amended) (emphasis added). The statute continues:

D) The referendum question to be on the ballot must read substantially as follows:

“Must a special one percent sales and use tax be imposed in (county) for not more than (time) to raise the amounts specified for the following purposes?

- (1)
\$ _____
for

- (2)
\$ _____
for

- (3) etc.

Yes []
No []”

If the referendum includes the issuance of bonds, the question must be revised to include the principal amount of bonds proposed to be authorized by the referendum and the sources of payment of the bonds if the sales tax approved in the referendum is inadequate for the payment of the bonds.

S.C. Code § 4-10-330(D) (1976 Code, as amended).

This Office has previously opined that a Capital Project Sales Tax Commission is a “creature of statute.” Op. S.C. Atty. Gen., 2002 WL 1340434 (May 28, 2002). As you may be well aware, such a creature of statute only has those powers expressly conferred or necessarily implied to effectively and successfully accomplish the duties with which it is charged. S.C. Coastal Conservation League v. S.C. DHEC, 363 S.C. 67, 610 S.E.2d 482 (2005); Op. S.C. Atty. Gen., 2014 WL 2619140 (May 30, 2014) (citing Captain’s Quarters Motor Inn v. S.C. Coastal Council, 306 S.C. 488, 413 S.E.2d 13 (1991)). South Carolina Code § 4-10-320(B) specifically references “the adoption of a resolution to create the commission.” Thus, the statute denotes a resolution to form the commission. It goes without saying the Commission must conform to whatever limitations or requirements are given to it by the statutes governing it and the resolution creating it.

Joshua A. Gruber, Esquire

Page 4

July 28, 2014

Moreover, the code states that “the county governing body may impose a one percent sales and use tax by ordinance, subject to a referendum.” S.C. Code § 4-10-310 (1976 Code, as amended) (emphasis added). The statute is clear that county council is under no obligation to impose a one percent sales and use tax and that implicitly if council chooses not to go forward with the tax, they are not required to proceed with a referendum. *Id.* However, once county council chooses to go forward with the tax pursuant to ordinance, the election commission is required to conduct the referendum pursuant to statute. S.C. Code § 4-10-330(C). Returning to the code, Section 4-10-330(A) requires the tax be implemented after referendum approval by an ordinance by the county governing body with “the ballot question formulated by the commission pursuant to Section 4-10-320(C).”

As a background regarding statutory interpretation, the cardinal rule of statutory construction is to ascertain the intent of the legislature and to accomplish that intent. Hawkins v. Bruno Yacht Sales, Inc., 353 S.C. 31, 39, 577 S.E.2d 202, 207 (2003). The true aim and intention of the legislature controls the literal meaning of a statute. Greenville Baseball v. Bearden, 200 S.C. 363, 20 S.E.2d 813 (1942). The historical background and circumstances at the time a statute was passed can be used to assist in interpreting a statute. *Id.* An entire statute’s interpretation must be “practical, reasonable, and fair” and consistent with the purpose, plan and reasoning behind its making. *Id.* at 816. Statutes are to be interpreted with a “sensible construction,” and a “literal application of language which leads to absurd consequences should be avoided whenever a reasonable application can be given consistent with the legislative purpose.” U.S. v. Rippetoe, 178 F.2d 735, 737 (4th Cir. 1950). Like a court, this Office looks at the plain meaning of the words, rather than analyzing statutes within the same subject matter when the meaning of the statute appears to be clear and unambiguous. Sloan v. SC Board of Physical Therapy Exam., 370 S.C. 452, 636 S.E.2d 598 (2006). The dominant factor concerning statutory construction is the intent of the legislature, not the language used. Spartanburg Sanitary Sewer Dist. v. City of Spartanburg, 283 S.C. 67, 321 S.E.2d 258 (1984) (citing Abell v. Bell, 229 S.C. 1, 91 S.E.2d 548 (1956)). Therefore, we will look to a clear and unambiguous meaning of the statutes. Based on a reasonable interpretation of the requirements, it would seem the county governing body (Beaufort County Council) is under no obligation to proceed with a tax if it chooses not to, but if council chooses to proceed with the tax, the council must use “the ballot question formulated by the [Capital Project Sales Tax] commission.” S.C. Code § 4-10-330(A).

This Office has previously opined on numerous occasions that the power to remove is incidental to the power to appoint. *See, e.g., Op. S.C. Atty. Gen.*, 2007 WL 65519 (February 16, 2007); 2006 WL 1207275 (April 27, 2006); 2006 WL 148721 (January 3, 2006). The power of appointment implies the power of removal at the pleasure of the appointing authority. 8 S.C. Jur. *Public Officers & Public Employees* § 12 (2014) (citing Langford v. State Bd. Of Fisheries, 217 S.C. 118, 60 S.E.2d 59 (1950); State ex rel. Williamson v. Wannamaker, 213 S.C. 1, 48 S.E.2d 601 (1948)). This Office has previously opined a position on a Capital Project Sales Tax Commission would likely be a public office for dual office holding purposes. *Op. S.C. Atty. Gen.*, 2002 WL 1340434 (May 28, 2002). Removal at the pleasure of the appointing authority would apply to a commission such as the Capital Project Sales Tax Commission as the terms of this public office is not set by statute. 8 S.C. Jur. *Public Officers & Public Employees* § 12 (2014) (citing State ex rel. Williamson v. Wannamaker, 213 S.C. 1, 48 S.E.2d 601 (1948)). Therefore, County Council, as the appointing agency for the Capital Project Sales Tax Commission, would have the authority to remove members. Moreover, county government is authorized by statute to establish and abolish commissions. S.C. Code § 4-9-30(6). How Beaufort County Council and its Capital Project Sales Tax Commission decide to proceed beyond the scope of the law is a factual question, which this Office

Joshua A. Gruber, Esquire

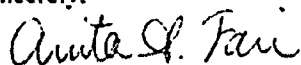
Page 5

July 28, 2014

does not answer. This Office issues legal, not factual opinions. Op. S.C. Atty. Gen., 1996 WL 599391 (September 6, 1996) (citing Op. S.C. Atty. Gen., 1983 WL 182076 (December 12, 1983)).

Conclusion: This Office believes a court will find that Beaufort County Council must use a ballot question formulated by its Capital Project Sales Tax Commission but that it has the authority to remove any members of the Commission it appointed and even abolish the Commission itself and may also choose not to proceed in the process of implementing a Capital Project Sales Tax. However, for a binding determination, this Office would recommend seeking a declaratory judgment from a court on these matters, as only a court of law can interpret statutes, S.C. Code § 15-53-20, et al. Until a court or the Legislature specifically addresses the issues presented in your letter, this is only a legal opinion on how this Office believes a court would interpret the law in the matter. If it is later determined otherwise or if you have any additional questions or issues, please let us know.

Sincerely,



Anita S. Fair
Assistant Attorney General

REVIEWED AND APPROVED BY:



Robert D. Cook
Solicitor General

EXECUTIVE COMMITTEE

June 3, 2015

The electronic and print media duly notified in accordance with the State Freedom of Information Act.

The Executive Committee met Wednesday, June 3, 2015 beginning at 3:00 p.m. in the Executive Conference Room of the Administration Building, 100 Ribaut Road, Beaufort, South Carolina.

ATTENDANCE

Chairman Jerry Stewart and members Brian Flewelling, William McBride and Stu Rodman. Committee member Gerald Dawson absent. Non-Committee members Cynthia Bensch, Rick Caporale, Steven Fobes and Alice Howard present.

County staff: Allison Coppage, Assistant County Attorney; Joshua Gruber, Assistant County Administrator/Special Counsel; and Thomas Keaveny, County Attorney.

City of Beaufort: Mayor Pro-Tem Mike McFee and City Manager Bill Prokop.

Town of Bluffton: Mayor Lisa Sulka and Town Manager Marc Orlando.

Town of Hilton Head Island: Mayor David Bennett and Town Manager Steve Riley.

Town of Port Royal: Mayor Samuel Murray and Town Manager Van Willis.

Media: Joe Croley, *Lowcountry Inside Track*, and Scott Thompson, *Bluffton Today*.

Councilman Jerry Stewart chaired the meeting.

INFORMATION ITEM

1. Capital Project Sales Tax Commission

Notification: To view video of full discussion of this meeting please visit http://beaufort.granicus.com/ViewPublisher.php?view_id=2

Discussion: Mr. Stewart stated the purpose of today's meeting is to talk about the capital sales tax that we would like to consider putting on the ballot in 2016 as a referendum item. In order to institute a capital sales tax levy against the residents, it has to go on a ballot and pass with the majority of those voting on the general election in 2016 for it to become effective.

There are many other criteria that are in the *Code of Laws of South Carolina*, 1976, as amended, regarding what we must do in order to set up a Capital Project Sales Tax Commission (Commission).

Creation of the Commission

County Council adopted resolution 2015/15 on April 27, 2015 to establish a Commission to consider proposals for funding capital projects in Beaufort County, to provide for the composition and appointment of such Commission.

The governing body of any county is authorized to create a commission subject to the provisions of Section 4-10-320. The commission consists of six members, all of whom must be residents of the county.

- Based upon the statutory formula provided in *South Carolina Code of Laws* §4-10-320(A)(2), and the current population figures for the Town of Hilton Head, the Town will be entitled to appoint one member to the Commission. Pursuant to 4-10-320(B), the Town will have 30 days from the adoption of the Resolution in which to appoint its representative.

- Due to the closely proportionate populations for the majority of the remaining municipalities within Beaufort County (City of Beaufort, Town of Bluffton, Town of Port Royal), *South Carolina Code of Laws* § 4-10-320(A)(2)(d) states that the remaining two municipal appointments will be determined by a joint meeting of the Commission appointees of the municipalities. These appointees will be required to be residents of municipalities that do not currently have representation on the Commission.

Once the Commission is established, it is the responsibility of the Commission to define the length of time of the sales tax collection would occur -- either a minimum of two years or a maximum of eight years and in two-year increments.

The Commission will determine the size of the capital sales tax referendum and dollars.

The Commission will select the projects that will be considered. It is only the projects that are approved by the Commission that will be carried out using the referendum money. They set those in priority based upon what has been presented. They take the recommendations, set the priority list, and then go down that list until they fill the number of dollars available for the timeframe that the capital sales tax would be in effect. The point here is that it does terminate after a period of time and/or when the dollars collected for the projects that are identified, whichever would come first.

Committee Comments / Establishing Commission Guidelines/Parameters/Framework

Educate presenters on project criteria.

Include contingency dollars for project cost increases.

Estimate project values. We were short on a number of our projects in the past across the board and used impact fees, CTC funds, State Infrastructure Bank funds, federal money, etc. to complete projects. The revenue sources for many projects did not materialize because of economy affected collections.

Revisit Local Option Sales Tax (LOST).

Bond all of the projects at the beginning, rather than pay-as-you-go, with a reasonable contingency on both the revenue side and expense side.

Support a short collection period with a short list of larger projects.

Establish a rolling-type cycle wherein every four years you go back to the voters for another referendum.

Build a list of project needs, rather than wants.

Set some rough guidelines today and discuss specifics at next meeting.

Consider capital projects of significant size (keep scale in mind) that are important to both the county and municipalities as a whole.

Consider stormwater, infrastructure, public safety, economic development project types.

Establish a working committee of county/municipal managers to produce a broad list of regional and local projects to prioritize focusing on the elements of Regional Plans and Comprehensive Plans.

Excerpt / Attorney General Opinion Dated July 28, 2014:

Conclusion: This Office believes a court will find that the Beaufort County Council must use a ballot question formulated by its Capital Project Sales Tax Commission, but that it has the authority to remove any members of the Commission it appointed and even abolish the Commission itself and may also choose not to proceed in the process of implementing a Capital Project Sales Tax.

Timeline

End of June: Receipt of Commission appointees.

The Town of Hilton Head Island has appointed Ms. Andrea Siebold to serve as a Commission member.

Mid July: Reconvene the Executive Committee. Set up the Commission, shape the criteria guidelines/parameters, receive staffs' ideas of critical needs and items that should be brought to the Commission for consideration, and then meet with the Commission to share ideas and thought process.

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: City of Beaufort Local Option Sales Tax Resolution
Date Submitted: July 29, 2015
Submitted By: Jerry Stewart
Venue: Executive Committee

RESOLUTION

A RESOLUTION REQUESTING THAT BEAUFORT COUNTY COUNCIL CONSIDER THE LOCAL OPTIONS SALES TAX AS AN ALTERNATIVE TO THE CAPITAL PROJECT SALES TAX DUE TO THE POTENTIAL PROPERTY TAX RELIEF FOR ALL CLASSIFICATIONS OF PROPERTY TAX OWNERS IN BEAUFORT COUNTY, INCLUDING COMMERCIAL PROPERTY OWNERS AND SECOND HOMEOWNERS. ADDITIONALLY, THE LOCAL OPTION SALES TAX PROVIDES THE CITY OF BEAUFORT FUNDS THAT MUST BE VETTED ANNUALLY DURING THE BUDGET PROCESS FOR CAPITAL PROJECTS WITHIN THE CITY. THE CITY OF BEAUFORT PLEDGES TO IMPLEMENT THE LOCAL OPTIONS SALES TAX IN ACCORDANCE WITH STATE LAW, SECTION 4-10-40 AND REVENUE GENERATED UNDER THE COUNTY/MUNICIPAL REVENUE FUND WILL BE USED IN ACCORDANCE WITH STATE LAW, SECTION 4-10-50 AS APPROVED BY THE CITY COUNCIL DURING THE REGULAR ANNUAL BUDGET ADOPTION PROCESS.

WHEREAS, the City of Beaufort Council is elected by the people to provide those services which are necessary and required to provide for the for the general well-being of its citizens and must provide for revenues necessary to fund the services; and

WHEREAS, the City of Beaufort Council agrees that a disproportionate share of the local revenues that are used to pay for the costs of government services are derived from property taxes, creating an inequitable tax burden on the property owners, and

WHEREAS, the City of Beaufort Council considers the implementation of a Local Option Sales Tax a more viable option than the Capital Project Sales Tax in terms of addressing capital projects in the City of Beaufort, and

WHEREAS, many of the recipients of the services are not property owners and do not share in the local tax burden and, in addition, no contribution to the cost of funding local services is now made by visitors who utilize the services, and

WHEREAS, the City of Beaufort is committed not only to minimizing the cost of public services, but also to seeking alternative revenue sources which can be used to replace property taxes and Council is of the opinion and belief that all city property owners and homeowners in particular, can benefit from the implementation of a local option sales tax,

NOW, THEREFORE BE IT RESOLVED, by the Mayor and Beaufort City Council of the City of Beaufort, South Carolina that if the local option sales tax is approved by the voters of Beaufort County and the City of Beaufort in the November 2016 referendum on this question, the revenues generated to the City under the Property Tax Credit fund (up to 71% of the Local Option Sales Tax proceeds) will be used to replace and reduce the property tax revenues by application of a property tax credit against City property taxes so that they are reduced by the greatest amount possible. In addition, revenues generated to the City under the County/Municipal Revenue Fund (up to 29% of the Local Option Sales Tax proceeds) will be used in accordance with State Law Section 4-10-50 as determined by City of Beaufort Council through the annual budget process.

Jerry Stewart
July 29, 2015
Executive Committee

Approved this 14th day of July, 2015.

A handwritten signature in black ink, appearing to read "Billy Keyserling", written over a horizontal line.

Billy Keyserling
Mayor

Attest:

A handwritten signature in black ink, appearing to read "Ivette Burgess", written over a horizontal line.

Ivette Burgess
City Clerk

Topic: Local Option Sales Tax Projections
Date Submitted: July 29, 2015
Submitted By: Josh Gruber
Venue: Executive Committee

Actual Millage Increase

	Millage Rate	Annual Mils Allowed	Max Increase Allowed	Max Increase In Millage	Unused Millage Available
FY 2015	56.86	2.12	3.73%	58.98	1.85
FY 2014	56.3	2.41	4.28%	58.71	-5.75
FY 2013	48.52	2.03	4.19%	50.55	0.61
FY 2012	47.54	1.59	3.35%	49.13	

Accumulative Max Millage Increase

	Millage Rate	Annual Allowed	Max Increase Allowed	Max Increase In Millage	Unused Millage Available
FY 2015	56.86	2.12	3.73%	58.98	
FY 2014	51.19	2.19	4.28%	56.86	0.00
FY 2013	49.13	2.06	4.19%	51.19	0.00
FY 2012	47.54	1.59	3.35%	49.13	0.00

Beaufort County LOST Projections

Appraised Property Value	100,000.00		
	X		
Owner Occupied Property Tax Rate	0.04		
Assessed Property Value	4,000.00		
	X		
	192.07	0.16878	
Property Tax	675.12		
Appraised Property Value	100,000.00		
	X		
County LOST Credit Factor	0.000388	0.000368	
County LOST Property Tax Credit		(36.84)	
County Property Tax less LOST Credit	638.28		

Appraised Property Value	250,000.00		
	X		
Owner Occupied Property Tax Rate	0.04		
Assessed Property Value	10,000.00		
	X		
	192.07	0.16878	
Property Tax	1,687.80		
Appraised Property Value	250,000.00		
	X		
County LOST Credit Factor	0.000388	0.000368	
County LOST Property Tax Credit		(92.10)	
County Property Tax less LOST Credit	1,595.70		

Appraised Property Value	100,000.00		
	X		
NonOwner Occupied Property Tax Rate	0.06		
Assessed Property Value	6,000.00		
	X		
	192.07	0.16878	
Property Tax	1,012.68		
Appraised Property Value	100,000.00		
	X		
County LOST Credit Factor	0.000388	0.000368	
County LOST Property Tax Credit		(36.84)	
County Property Tax less LOST Credit	975.84		

Appraised Property Value	250,000.00		
	X		
NonOwner Occupied Property Tax Rate	0.06		
Assessed Property Value	15,000.00		
	X		
	192.07	0.16878	
Property Tax	2,531.70		
Appraised Property Value	250,000.00		
	X		
County LOST Credit Factor	0.000388	0.000368	
County LOST Property Tax Credit		(92.10)	
County Property Tax less LOST Credit	2,439.60		

Appraised Property Value	400,000.00		
	X		
Owner Occupied Property Tax Rate	0.04		
Assessed Property Value	16,000.00		
	X		
	192.07	0.16878	
Property Tax	2,700.48		
Appraised Property Value	400,000.00		
	X		
County LOST Credit Factor	0.000388	0.000368	
County LOST Property Tax Credit		(147.36)	
County Property Tax less LOST Credit	2,553.12		

Appraised Property Value	750,000.00		
	X		
Owner Occupied Property Tax Rate	0.04		
Assessed Property Value	30,000.00		
	X		
	192.07	0.16878	
Property Tax	5,063.40		
Appraised Property Value	750,000.00		
	X		
County LOST Credit Factor	0.000388	0.000368	
County LOST Property Tax Credit		(276.31)	
County Property Tax less LOST Credit	4,787.09		

Appraised Property Value	400,000.00		
	X		
NonOwner Occupied Property Tax Rate	0.06		
Assessed Property Value	24,000.00		
	X		
	192.07	0.16878	
Property Tax	4,050.72		
Appraised Property Value	400,000.00		
	X		
County LOST Credit Factor	0.000388	0.000368	
County LOST Property Tax Credit		(147.36)	
County Property Tax less LOST Credit	3,903.36		

Appraised Property Value	750,000.00		
	X		
NonOwner Occupied Property Tax Rate	0.06		
Assessed Property Value	45,000.00		
	X		
	192.07	0.16878	
Property Tax	7,595.10		
Appraised Property Value	750,000.00		
	X		
County LOST Credit Factor	0.000388	0.000368	
County LOST Property Tax Credit		(276.31)	
County Property Tax less LOST Credit	7,318.79		

City of Beaufort LOST Projections

Appraised Property Value	100,000.00		
	X		
Owner Occupied Property Tax Rate	0.04		
Assessed Property Value	4,000.00		
	X		
Beaufort Millage	60.62	0.066610	
Property Tax		266.44	
Appraised Property Value	100,000.00		
	X		
Beaufort LOST Credit Factor	0.000580	0.000550	
Beaufort LOST Property Tax Credit		(55.05)	
Beaufort Property Tax less LOST Credit		211.39	

Appraised Property Value	250,000.00		
	X		
Owner Occupied Property Tax Rate	0.04		
Assessed Property Value	10,000.00		
	X		
Beaufort Millage	60.62	0.06661	
Property Tax		666.10	
Appraised Property Value	250,000.00		
	X		
Beaufort LOST Credit Factor	0.000580	0.000550	
Beaufort LOST Property Tax Credit		(137.62)	
Beaufort Property Tax less LOST Credit		528.48	

Appraised Property Value	100,000.00		
	X		
NonOwner Occupied Property Tax Rate	0.06		
Assessed Property Value	6,000.00		
	X		
Beaufort Millage	60.62	0.06661	
Property Tax		399.66	
Appraised Property Value	100,000.00		
	X		
Beaufort LOST Credit Factor	0.000580	0.000550	
Beaufort LOST Property Tax Credit		(55.05)	
Beaufort Property Tax less LOST Credit		344.61	

Appraised Property Value	250,000.00		
	X		
NonOwner Occupied Property Tax Rate	0.06		
Assessed Property Value	15,000.00		
	X		
Beaufort Millage	60.62	0.06661	
Property Tax		999.15	
Appraised Property Value	250,000.00		
	X		
Beaufort LOST Credit Factor	0.000580	0.000550	
Beaufort LOST Property Tax Credit		(137.62)	
Beaufort Property Tax less LOST Credit		861.53	

Appraised Property Value	400,000.00		
	X		
Owner Occupied Property Tax Rate	0.04		
Assessed Property Value	16,000.00		
	X		
Beaufort Millage	60.62	0.06661	
Property Tax		1,065.76	
Appraised Property Value	400,000.00		
	X		
Beaufort LOST Credit Factor	0.000580	0.000550	
Beaufort LOST Property Tax Credit		(220.20)	
Beaufort Property Tax less LOST Credit		845.56	

Appraised Property Value	750,000.00		
	X		
Owner Occupied Property Tax Rate	0.04		
Assessed Property Value	30,000.00		
	X		
Beaufort Millage	60.62	0.06661	
Property Tax		1,998.30	
Appraised Property Value	750,000.00		
	X		
Beaufort LOST Credit Factor	0.000580	0.000550	
Beaufort LOST Property Tax Credit		(412.87)	
Beaufort Property Tax less LOST Credit		1,585.43	

Appraised Property Value	400,000.00		
	X		
NonOwner Occupied Property Tax Rate	0.06		
Assessed Property Value	24,000.00		
	X		
Beaufort Millage	60.62	0.06661	
Property Tax		1,598.64	
Appraised Property Value	400,000.00		
	X		
Beaufort LOST Credit Factor	0.000580	0.000550	
Beaufort LOST Property Tax Credit		(220.20)	
Beaufort Property Tax less LOST Credit		1,378.44	

Appraised Property Value	750,000.00		
	X		
NonOwner Occupied Property Tax Rate	0.06		
Assessed Property Value	45,000.00		
	X		
Beaufort Millage	60.62	0.06661	
Property Tax		2,997.45	
Appraised Property Value	750,000.00		
	X		
Beaufort LOST Credit Factor	0.000580	0.000550	
Beaufort LOST Property Tax Credit		(412.87)	
Beaufort Property Tax less LOST Credit		2,584.58	

Town of Port Royal LOST Projections

Appraised Property Value		100,000.00
		X
Owner Occupied Property Tax Rate		0.04
Assessed Property Value		4,000.00
		X
Port Royal Millage	69.00	0.069
Property Tax		3.74
Appraised Property Value		100,000.00
		X
Port Royal LOST Credit Factor	0.000985	0.000935
Port Royal LOST Property Tax Credit		(93.46)
Port Royal Property Tax less LOST Credit		(89.72)

Appraised Property Value		250,000.00
		X
Owner Occupied Property Tax Rate		0.04
Assessed Property Value		10,000.00
		X
Port Royal Millage	69.00	0.069000
Property Tax		690.00
Appraised Property Value		250,000.00
		X
Port Royal LOST Credit Factor	0.000985	0.000935
Port Royal LOST Property Tax Credit		(233.64)
Port Royal Property Tax less LOST Credit		456.36

Appraised Property Value		100,000.00
		X
NonOwner Occupied Property Tax Rate		0.06
Assessed Property Value		6,000.00
		X
Port Royal Millage	69.00	0.069000
Property Tax		414.00
Appraised Property Value		100,000.00
		X
Port Royal LOST Credit Factor	0.000985	0.000935
Port Royal LOST Property Tax Credit		(93.46)
Port Royal Property Tax less LOST Credit		320.54

Appraised Property Value		250,000.00
		X
NonOwner Occupied Property Tax Rate		0.06
Assessed Property Value		15,000.00
		X
Port Royal Millage	69.00	0.069000
Property Tax		1,035.00
Appraised Property Value		250,000.00
		X
Port Royal LOST Credit Factor	0.000985	0.000935
Port Royal LOST Property Tax Credit		(233.64)
Port Royal Property Tax less LOST Credit		801.36

Appraised Property Value		400,000.00
		X
Owner Occupied Property Tax Rate		0.04
Assessed Property Value		16,000.00
		X
Port Royal Millage	69.00	0.069
Property Tax		1,104.00
Appraised Property Value		400,000.00
		X
Port Royal LOST Credit Factor	0.000985	0.000935
Port Royal LOST Property Tax Credit		(373.82)
Port Royal Property Tax less LOST Credit		730.18

Appraised Property Value		750,000.00
		X
Owner Occupied Property Tax Rate		0.04
Assessed Property Value		30,000.00
		X
Port Royal Millage	69.00	0.069
Property Tax		2,070.00
Appraised Property Value		750,000.00
		X
Port Royal LOST Credit Factor	0.000985	0.000935
Port Royal LOST Property Tax Credit		(700.91)
Port Royal Property Tax less LOST Credit		1,369.09

Appraised Property Value		400,000.00
		X
NonOwner Occupied Property Tax Rate		0.06
Assessed Property Value		24,000.00
		X
Port Royal Millage	69.00	0.069
Property Tax		1,656.00
Appraised Property Value		400,000.00
		X
Port Royal LOST Credit Factor	0.000985	0.000935
Port Royal LOST Property Tax Credit		(373.82)
Port Royal Property Tax less LOST Credit		1,282.18

Appraised Property Value		750,000.00
		X
NonOwner Occupied Property Tax Rate		0.06
Assessed Property Value		45,000.00
		X
Port Royal Millage	69.00	0.069000
Property Tax		3,105.00
Appraised Property Value		750,000.00
		X
Port Royal LOST Credit Factor	0.000985	0.000935
Port Royal LOST Property Tax Credit		(700.91)
Port Royal Property Tax less LOST Credit		2,404.09

City of Bluffton LOST Projections

Appraised Property Value	100,000.00	
	X	
Owner Occupied Property Tax Rate	0.04	
Assessed Property Value	4,000.00	
	X	
Bluffton Millage	38.00	0.05849
Property Tax		3.21
Appraised Property Value	100,000.00	
	X	
Bluffton LOST Credit Factor	0.000847	0.000804
Bluffton LOST Property Tax Credit		(80.35)
Bluffton Property Tax less LOST Credit		(77.14)

Appraised Property Value	250,000.00	
	X	
Owner Occupied Property Tax Rate	0.04	
Assessed Property Value	10,000.00	
	X	
Bluffton Millage	38.00	0.058490
Property Tax		584.90
Appraised Property Value	250,000.00	
	X	
Bluffton LOST Credit Factor	0.000847	0.000804
Bluffton LOST Property Tax Credit		(200.89)
Bluffton Property Tax less LOST Credit		384.01

Appraised Property Value	100,000.00	
	X	
NonOwner Occupied Property Tax Rate	0.06	
Assessed Property Value	6,000.00	
	X	
Bluffton Millage	38.00	0.058490
Property Tax		350.94
Appraised Property Value	100,000.00	
	X	
Bluffton LOST Credit Factor	0.000847	0.000804
Bluffton LOST Property Tax Credit		(80.35)
Bluffton Property Tax less LOST Credit		270.59

Appraised Property Value	250,000.00	
	X	
NonOwner Occupied Property Tax Rate	0.06	
Assessed Property Value	15,000.00	
	X	
Bluffton Millage	38.00	0.058490
Property Tax		877.35
Appraised Property Value	250,000.00	
	X	
Bluffton LOST Credit Factor	0.000847	0.000804
Bluffton LOST Property Tax Credit		(200.89)
Bluffton Property Tax less LOST Credit		676.46

Appraised Property Value	400,000.00	
	X	
Owner Occupied Property Tax Rate	0.04	
Assessed Property Value	16,000.00	
	X	
Bluffton Millage	38.00	0.05849
Property Tax		935.84
Appraised Property Value	400,000.00	
	X	
Bluffton LOST Credit Factor	0.000847	0.000804
Bluffton LOST Property Tax Credit		(321.42)
Bluffton Property Tax less LOST Credit		614.42

Appraised Property Value	750,000.00	
	X	
Owner Occupied Property Tax Rate	0.04	
Assessed Property Value	30,000.00	
	X	
Bluffton Millage	38.00	0.05849
Property Tax		1,754.70
Appraised Property Value	750,000.00	
	X	
Bluffton LOST Credit Factor	0.000847	0.000804
Bluffton LOST Property Tax Credit		(602.66)
Bluffton Property Tax less LOST Credit		1,152.04

Appraised Property Value	400,000.00	
	X	
NonOwner Occupied Property Tax Rate	0.06	
Assessed Property Value	24,000.00	
	X	
Bluffton Millage	38.00	0.05849
Property Tax		1,403.76
Appraised Property Value	400,000.00	
	X	
Bluffton LOST Credit Factor	0.000847	0.000804
Bluffton LOST Property Tax Credit		(321.42)
Bluffton Property Tax less LOST Credit		1,082.34

Appraised Property Value	750,000.00	
	X	
NonOwner Occupied Property Tax Rate	0.06	
Assessed Property Value	45,000.00	
	X	
Bluffton Millage	38.00	0.058490
Property Tax		2,632.05
Appraised Property Value	750,000.00	
	X	
Bluffton LOST Credit Factor	0.000847	0.000804
Bluffton LOST Property Tax Credit		(602.66)
Bluffton Property Tax less LOST Credit		2,029.39

Town of Hilton Head LOST Projections

Appraised Property Value		100,000.00
		X
Owner Occupied Property Tax Rate		0.04
Assessed Property Value		4,000.00
		X
Hilton Head Millage	31.63	0.02928
Property Tax		0.79
Appraised Property Value		100,000.00
		X
Hilton Head LOST Credit Factor	0.000207	0.000197
Hilton Head LOST Property Tax Credit		(19.68)
Hilton Head Property Tax less LOST Credit		(18.89)

Appraised Property Value		250,000.00
		X
Owner Occupied Property Tax Rate		0.04
Assessed Property Value		10,000.00
		X
Hilton Head Millage	31.63	0.029280
Property Tax		292.80
Appraised Property Value		250,000.00
		X
Hilton Head LOST Credit Factor	0.000207	0.000197
Hilton Head LOST Property Tax Credit		(49.20)
Hilton Head Property Tax less LOST Credit		243.60

Appraised Property Value		100,000.00
		X
NonOwner Occupied Property Tax Rate		0.06
Assessed Property Value		6,000.00
		X
Hilton Head Millage	31.63	0.029280
Property Tax		175.68
Appraised Property Value		100,000.00
		X
Hilton Head LOST Credit Factor	0.000207	0.000197
Hilton Head LOST Property Tax Credit		(19.68)
Hilton Head Property Tax less LOST Credit		156.00

Appraised Property Value		250,000.00
		X
NonOwner Occupied Property Tax Rate		0.06
Assessed Property Value		15,000.00
		X
Hilton Head Millage	31.63	0.029280
Property Tax		439.20
Appraised Property Value		250,000.00
		X
Hilton Head LOST Credit Factor	0.000207	0.000197
Hilton Head LOST Property Tax Credit		(49.20)
Hilton Head Property Tax less LOST Credit		390.00

Appraised Property Value		400,000.00
		X
Owner Occupied Property Tax Rate		0.04
Assessed Property Value		16,000.00
		X
Hilton Head Millage	31.63	0.02928
Property Tax		468.48
Appraised Property Value		400,000.00
		X
Hilton Head LOST Credit Factor	0.000207	0.000197
Hilton Head LOST Property Tax Credit		(78.72)
Hilton Head Property Tax less LOST Credit		389.76

Appraised Property Value		750,000.00
		X
Owner Occupied Property Tax Rate		0.04
Assessed Property Value		30,000.00
		X
Hilton Head Millage	31.63	0.02928
Property Tax		878.40
Appraised Property Value		750,000.00
		X
Hilton Head LOST Credit Factor	0.000207	0.000197
Hilton Head LOST Property Tax Credit		(147.60)
Hilton Head Property Tax less LOST Credit		730.80

Appraised Property Value		400,000.00
		X
NonOwner Occupied Property Tax Rate		0.06
Assessed Property Value		24,000.00
		X
Hilton Head Millage	31.63	0.02928
Property Tax		702.72
Appraised Property Value		400,000.00
		X
Hilton Head LOST Credit Factor	0.000207	0.000197
Hilton Head LOST Property Tax Credit		(78.72)
Hilton Head Property Tax less LOST Credit		624.00

Appraised Property Value		750,000.00
		X
NonOwner Occupied Property Tax Rate		0.06
Assessed Property Value		45,000.00
		X
Hilton Head Millage	31.63	0.029280
Property Tax		1,317.60
Appraised Property Value		750,000.00
		X
Hilton Head LOST Credit Factor	0.000207	0.000197
Hilton Head LOST Property Tax Credit		(147.60)
Hilton Head Property Tax less LOST Credit		1,170.00

Town of Yemassee LOST Projections

Appraised Property Value	100,000.00	
	X	
Owner Occupied Property Tax Rate	0.04	
Assessed Property Value	4,000.00	
	X	
Yemassee Millage	70.00	0.07
Property Tax		19.87
Appraised Property Value	100,000.00	
	X	
Yemassee LOST Credit Factor	0.005236	0.004968
Yemassee LOST Property Tax Credit		(496.81)
Yemassee Property Tax less LOST Credit		(476.94)

Appraised Property Value	250,000.00	
	X	
Owner Occupied Property Tax Rate	0.04	
Assessed Property Value	10,000.00	
	X	
Yemassee Millage	70.00	0.070000
Property Tax		700.00
Appraised Property Value	250,000.00	
	X	
Yemassee LOST Credit Factor	0.005236	0.004968
Yemassee LOST Property Tax Credit		(1,242.04)
Yemassee Property Tax less LOST Credit		(542.04)

Appraised Property Value	100,000.00	
	X	
NonOwner Occupied Property Tax Rate	0.06	
Assessed Property Value	6,000.00	
	X	
Yemassee Millage	70.00	0.070000
Property Tax		420.00
Appraised Property Value	100,000.00	
	X	
Yemassee LOST Credit Factor	0.005236	0.004968
Yemassee LOST Property Tax Credit		(496.81)
Yemassee Property Tax less LOST Credit		(76.81)

Appraised Property Value	250,000.00	
	X	
NonOwner Occupied Property Tax Rate	0.06	
Assessed Property Value	15,000.00	
	X	
Yemassee Millage	70.00	0.070000
Property Tax		1,050.00
Appraised Property Value	250,000.00	
	X	
Yemassee LOST Credit Factor	0.005236	0.004968
Yemassee LOST Property Tax Credit		(1,242.04)
Yemassee Property Tax less LOST Credit		(192.04)

Appraised Property Value	400,000.00	
	X	
Owner Occupied Property Tax Rate	0.04	
Assessed Property Value	16,000.00	
	X	
Yemassee Millage	70.00	0.07
Property Tax		1,120.00
Appraised Property Value	400,000.00	
	X	
Yemassee LOST Credit Factor	0.005236	0.004968
Yemassee LOST Property Tax Credit		(1,987.26)
Yemassee Property Tax less LOST Credit		(867.26)

Appraised Property Value	750,000.00	
	X	
Owner Occupied Property Tax Rate	0.04	
Assessed Property Value	30,000.00	
	X	
Yemassee Millage	70.00	0.07
Property Tax		2,100.00
Appraised Property Value	750,000.00	
	X	
Yemassee LOST Credit Factor	0.005236	0.004968
Yemassee LOST Property Tax Credit		(3,726.11)
Yemassee Property Tax less LOST Credit		(1,626.11)

Appraised Property Value	400,000.00	
	X	
NonOwner Occupied Property Tax Rate	0.06	
Assessed Property Value	24,000.00	
	X	
Yemassee Millage	70.00	0.07
Property Tax		1,680.00
Appraised Property Value	400,000.00	
	X	
Yemassee LOST Credit Factor	0.005236	0.004968
Yemassee LOST Property Tax Credit		(1,987.26)
Yemassee Property Tax less LOST Credit		(307.26)

Appraised Property Value	750,000.00	
	X	
NonOwner Occupied Property Tax Rate	0.06	
Assessed Property Value	45,000.00	
	X	
Yemassee Millage	70.00	0.070000
Property Tax		3,150.00
Appraised Property Value	750,000.00	
	X	
Yemassee LOST Credit Factor	0.005236	0.004968
Yemassee LOST Property Tax Credit		(3,726.11)
Yemassee Property Tax less LOST Credit		(576.11)

Consolidated Lost Projections

Municipality	County Tax							Municipal Tax								Total Tax Before LOST	Percentage of Tax Reduction	
	Appraised Property Value	Owner Occupied Property Tax Rate	Assessed Property Value	County Millage 192.07	County Property Tax	County LOST Credit 0.000368	County LOST Tax Credit	Appraised Property Value	Owner Occupied Property Tax Rate	Assessed Property Value	Municipal Millage	Municipal Property Tax	Municipal LOST Credit Factor	Municipal LOST Tax Credit	Tax to taxpayer			Total LOST Credit Applied
Beaufort	100,000.00	0.04	4,000.00	0.19207	768.28	0.000368	(36.84)	100,000.00	0.04	4,000.00	0.06661	266.44	0.000550	(55.05)	942.83	(91.89)	1,034.72	9%
	250,000.00	0.04	10,000.00	0.19207	1,920.70	0.000368	(92.10)	250,000.00	0.04	10,000.00	0.06661	666.10	0.000550	(137.62)	2,357.07	(229.73)	2,586.80	9%
	400,000.00	0.04	16,000.00	0.19207	3,073.12	0.000368	(147.36)	400,000.00	0.04	16,000.00	0.06661	1,065.76	0.000550	(220.20)	3,771.32	(367.56)	4,138.88	9%
	750,000.00	0.04	30,000.00	0.19207	5,762.10	0.000368	(276.31)	750,000.00	0.04	30,000.00	0.06661	1,998.30	0.000550	(412.87)	7,071.22	(689.18)	7,760.40	9%
Port Royal	100,000.00	0.04	4,000.00	0.19207	768.28	0.000368	(36.84)	100,000.00	0.04	4,000.00	0.069	276.00	0.000935	(93.46)	913.98	(130.30)	1,044.28	12%
	250,000.00	0.04	10,000.00	0.19207	1,920.70	0.000368	(92.10)	250,000.00	0.04	10,000.00	0.069	690.00	0.000935	(233.64)	2,284.96	(325.74)	2,610.70	12%
	400,000.00	0.04	16,000.00	0.19207	3,073.12	0.000368	(147.36)	400,000.00	0.04	16,000.00	0.069	1,104.00	0.000935	(373.82)	3,655.94	(521.18)	4,177.12	12%
	750,000.00	0.04	30,000.00	0.19207	5,762.10	0.000368	(276.31)	750,000.00	0.04	30,000.00	0.069	2,070.00	0.000935	(700.91)	6,854.88	(977.22)	7,832.10	12%
Bluffton	100,000.00	0.04	4,000.00	0.19207	768.28	0.000368	(36.84)	100,000.00	0.04	4,000.00	0.05849	233.96	0.000804	(80.35)	885.04	(117.20)	1,002.24	12%
	250,000.00	0.04	10,000.00	0.19207	1,920.70	0.000368	(92.10)	250,000.00	0.04	10,000.00	0.05849	584.90	0.000804	(200.89)	2,212.61	(292.99)	2,505.60	12%
	400,000.00	0.04	16,000.00	0.19207	3,073.12	0.000368	(147.36)	400,000.00	0.04	16,000.00	0.05849	935.84	0.000804	(321.42)	3,540.18	(468.78)	4,008.96	12%
	750,000.00	0.04	30,000.00	0.19207	5,762.10	0.000368	(276.31)	750,000.00	0.04	30,000.00	0.05849	1,754.70	0.000804	(602.66)	6,637.84	(878.96)	7,516.80	12%
Hilton Head	100,000.00	0.04	4,000.00	0.19207	768.28	0.000368	(36.84)	100,000.00	0.04	4,000.00	0.02928	117.12	0.000197	(19.68)	828.88	(56.52)	885.40	6%
	250,000.00	0.04	10,000.00	0.19207	1,920.70	0.000368	(92.10)	250,000.00	0.04	10,000.00	0.02928	292.80	0.000197	(49.20)	2,072.20	(141.30)	2,213.50	6%
	400,000.00	0.04	16,000.00	0.19207	3,073.12	0.000368	(147.36)	400,000.00	0.04	16,000.00	0.02928	468.48	0.000197	(78.72)	3,315.51	(226.09)	3,541.60	6%
	750,000.00	0.04	30,000.00	0.19207	5,762.10	0.000368	(276.31)	750,000.00	0.04	30,000.00	0.02928	878.40	0.000197	(147.60)	6,216.59	(423.91)	6,640.50	6%
Yemassee	100,000.00	0.04	4,000.00	0.19207	768.28	0.000368	(36.84)	100,000.00	0.04	4,000.00	0.07	280.00	0.004968	(496.81)	514.62	(533.66)	1,048.28	51%
	250,000.00	0.04	10,000.00	0.19207	1,920.70	0.000368	(92.10)	250,000.00	0.04	10,000.00	0.07	700.00	0.004968	(1,242.04)	1,286.56	(1,334.14)	2,620.70	51%
	400,000.00	0.04	16,000.00	0.19207	3,073.12	0.000368	(147.36)	400,000.00	0.04	16,000.00	0.07	1,120.00	0.004968	(1,987.26)	2,058.50	(2,134.62)	4,193.12	51%
	750,000.00	0.04	30,000.00	0.19207	5,762.10	0.000368	(276.31)	750,000.00	0.04	30,000.00	0.07	2,100.00	0.004968	(3,726.11)	3,859.69	(4,002.41)	7,862.10	51%

Municipality	County Tax							Municipal Tax								Total Tax Before LOST	Percentage of Tax Reduction	
	Appraised Property Value	NonOwner Occupied Property Tax Rate	Assessed Property Value	County Millage 192.07	County Property Tax	County LOST Credit 0.000368	County LOST Tax Credit	Appraised Property Value	NonOwner Occupied Property Tax Rate	Assessed Property Value	Municipal Millage	Municipal Property Tax	Municipal LOST Credit Factor	Municipal LOST Tax Credit	Tax to taxpayer			Total LOST Credit Applied
Beaufort	100,000.00	0.06	6,000.00	0.19207	1,152.42	0.000368	(36.84)	100,000.00	0.06	6,000.00	0.06661	399.66	0.000550	(55.05)	1,460.19	(91.89)	1,552.08	6%
	250,000.00	0.06	15,000.00	0.19207	2,881.05	0.000368	(92.10)	250,000.00	0.06	15,000.00	0.06661	999.15	0.000550	(137.62)	3,650.47	(229.73)	3,880.20	6%
	400,000.00	0.06	24,000.00	0.19207	4,609.68	0.000368	(147.36)	400,000.00	0.06	24,000.00	0.06661	1,598.64	0.000550	(220.20)	5,840.76	(367.56)	6,208.32	6%
	750,000.00	0.06	45,000.00	0.19207	8,643.15	0.000368	(276.31)	750,000.00	0.06	45,000.00	0.06661	2,997.45	0.000550	(412.87)	10,951.42	(689.18)	11,640.60	6%
Port Royal	100,000.00	0.06	6,000.00	0.19207	1,152.42	0.000368	(36.84)	100,000.00	0.06	6,000.00	0.069	414.00	0.000935	(93.46)	1,436.12	(130.30)	1,566.42	8%
	250,000.00	0.06	15,000.00	0.19207	2,881.05	0.000368	(92.10)	250,000.00	0.06	15,000.00	0.069	1,035.00	0.000935	(233.64)	3,590.31	(325.74)	3,916.05	8%
	400,000.00	0.06	24,000.00	0.19207	4,609.68	0.000368	(147.36)	400,000.00	0.06	24,000.00	0.069	1,656.00	0.000935	(373.82)	5,744.50	(521.18)	6,265.68	8%
	750,000.00	0.06	45,000.00	0.19207	8,643.15	0.000368	(276.31)	750,000.00	0.06	45,000.00	0.069	3,105.00	0.000935	(700.91)	10,770.93	(977.22)	11,748.15	8%
Hilton Head	100,000.00	0.06	6,000.00	0.19207	1,152.42	0.000368	(36.84)	100,000.00	0.06	6,000.00	0.05849	350.94	0.000804	(80.35)	1,386.16	(117.20)	1,503.36	8%
	250,000.00	0.06	15,000.00	0.19207	2,881.05	0.000368	(92.10)	250,000.00	0.06	15,000.00	0.05849	877.35	0.000804	(200.89)	3,465.41	(292.99)	3,758.40	8%
	400,000.00	0.06	24,000.00	0.19207	4,609.68	0.000368	(147.36)	400,000.00	0.06	24,000.00	0.05849	1,403.76	0.000804	(321.42)	5,544.66	(468.78)	6,013.44	8%
	750,000.00	0.06	45,000.00	0.19207	8,643.15	0.000368	(276.31)	750,000.00	0.06	45,000.00	0.05849	2,632.05	0.000804	(602.66)	10,396.24	(878.96)	11,275.20	8%
Yemassee	100,000.00	0.06	6,000.00	0.19207	1,152.42	0.000368	(36.84)	100,000.00	0.06	6,000.00	0.07	420.00	0.004968	(496.81)	1,038.76	(533.66)	1,572.42	34%
	250,000.00	0.06	15,000.00	0.19207	2,881.05	0.000368	(92.10)	250,000.00	0.06	15,000.00	0.07	1,050.00	0.004968	(1,242.04)	2,596.91	(1,334.14)	3,931.05	34%
	400,000.00	0.06	24,000.00	0.19207	4,609.68	0.000368	(147.36)	400,000.00	0.06	24,000.00	0.07	1,680.00	0.004968	(1,987.26)	4,155.06	(2,134.62)	6,289.68	34%
	750,000.00	0.06	45,000.00	0.19207	8,643.15	0.000368	(276.31)	750,000.00	0.06	45,000.00	0.07	3,150.00	0.004968	(3,726.11)	7,790.74	(4,002.41)	11,793.15	34%

Consolidated Lost Projections

County Tax	Beaufort	Port Royal	Bluffton	Hilton Head	Yemassee	Beaufort	Port Royal	Bluffton	Hilton Head	Yemassee
Appraised Property Value	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
Owner Occupied Property Tax Rate	0.04	0.04	0.04	0.04	0.04	\$ 0.04	0.04	0.04	0.04	0.04
Assessed Property Value	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	\$ 10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
County Millage 168.78	0.168780	0.168780	0.168780	0.168780	0.168780	0.168780	0.168780	0.168780	0.168780	0.168780
Property Tax	\$ 675.12	\$ 675.12	\$ 675.12	\$ 675.12	\$ 675.12	\$ 1,687.80	\$ 1,687.80	# \$ 1,687.80	\$ 1,687.80	# \$ 1,687.80
Appraised Property Value	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
County LOST Credit Factor 0.000319	0.000368	0.000368	0.000368	0.000368	0.000368	0.000368	0.000368	0.000368	0.000368	0.000368
County LOST Property Tax Credit	(36.84)	(36.84)	(36.84)	(36.84)	(36.84)	(92.10)	(92.10)	(92.10)	(92.10)	(92.10)
County Property Tax less LOST Credit	\$ 638.28	\$ 638.28	\$ 638.28	\$ 638.28	\$ 638.28	\$ 1,595.70	\$ 1,595.70	\$ 1,595.70	\$ 1,595.70	\$ 1,595.70
Municipal Tax										
Appraised Property Value	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
Owner Occupied Property Tax Rate	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Assessed Property Value	4000.00	4000.00	4000.00	4000.00	4000.00	10000.00	10000.00	10000.00	10000.00	10000.00
Municipal Millage	0.06661	0.069	0.05849	0.02928	0.07	0.06661	0.069	0.05849	0.02928	0.07
Property Tax	\$ 266.44	\$ 276.00	\$ 233.96	\$ 117.12	\$ 280.00	\$ 666.10	\$ 690.00	\$ 584.90	\$ 292.80	\$ 700.00
Appraised Property Value	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
Municipal LOST Credit Factor	0.000550	0.000934553	0.000803544	0.000196807	0.004968143	0.000550	0.000934553	0.000803544	0.000196807	0.004968143
Municipal LOST Property Tax Credit	(55.05)	(93.46)	(80.35)	(19.68)	(496.81)	(137.62)	(233.64)	(200.89)	(49.20)	(1,242.04)
Municipal Property Tax less LOST Credit	\$ 211.39	\$ 182.54	\$ 153.61	\$ 97.44	\$ (216.81)	\$ 528.48	\$ 456.36	\$ 384.01	\$ 243.60	\$ (542.04)
Tax to Tax Payer	\$ 849.67	\$ 820.82	\$ 791.88	\$ 735.72	\$ 421.46	\$ 2,124.17	\$ 2,052.06	\$ 1,979.71	\$ 1,839.30	\$ 1,053.66
Total LOST Credit Applied	\$ (91.89)	\$ (130.30)	\$ (117.20)	\$ (56.52)	\$ (533.66)	\$ (229.73)	\$ (325.74)	\$ (292.99)	\$ (141.30)	\$ (1,334.14)

Topic: Capital Project Sales Tax Project List
Date Submitted: July 29, 2015
Submitted By: Josh Gruber
Venue: Executive Committee

POTENTIAL CAPITAL SALES TAX PROJECTS

1. Windmill Harbour/US278 Improvements - \$4M
2. Haig Point Boat Landing/US278 Intersection Improvements - \$5M
3. US278 Roadway Improvements - \$20M
 - a. Frontage roads
 - b. Signal Upgrades/Timing
 - c. Median vegetation plantings
4. Engineering/Design/Land Acquisition for HHI bridge replacement - \$5M
5. City of Beaufort Parking Garage - \$15M
6. Law Enforcement Center Land Acquisition/Engineering/Design - \$5M
7. EMS Facility Development (New River & Burton) - \$4M
8. Boundary Street Scenic Vista - \$5M
9. Old Town Bluffton Pathway and Infrastructure Development - \$5M
10. Calhoun Street Dock/ Oyster Factory Park Improvements - \$5M
11. Coligny Beach Parking - \$15M
12. Beaufort Waterfront Park Improvements - \$5M
13. Port Royal Road Resurfacing - \$5M

Total = \$98M

Contingency = \$10M (10%)

Topic: Town of Port Royal CIP July 2015
Data Submitted: July 29, 2015
Submitted By: Josh Gruber
Venue: Executive Committee



Town of Port Royal Capital Improvements Plan

As of July 2015

Josh Gruber
July 29, 2015
Executive Committee

Town of Port Royal, SC
Capital Improvements Plan

July 2015

Introduction:

The Town of Port Royal, SC (Town) has developed an ongoing list of capital related projects to undertake as funding becomes available for such projects. This Capital Improvements Plan (CIP) is categorized into the following sections:

- New public infrastructure
- Renovation/Repair of infrastructure

The CIP provides a brief description of each project and a current probable cost in today's dollars. As various funding sources become available the order of projects may change.

Public Infrastructure Project Needs as of July 2015:

1. **Resurfacing of Town Owned Roads (Renovation/Repair)** - The Town owns and maintains all roadways south of Ribaut Road. Over the last three years the Town has resurfaced five street segments. The Town needs to resurface many roadways as a large number have exceeded their useful life given the type of material used to construct each particular road. The current cost to resurface one block of roadway is approximately \$20,000. Currently the Town owns approximately 7.5 miles of roadway that need resurfacing. **Estimated Cost: \$2,500,000.00**

2. **Construct New Port Property Spine Road from End of Paris Ave. to Ribaut Road (New)** - This roadway will traverse the full length of the current SCSPA property and will interconnect Sands Beach, redevelopment areas of the SCSPA property and Ribaut Road. This will be a 22 foot wide residential areas and 36 feet wide in commercial areas with paved roads with sidewalks, curbs and stormwater drainage. **Estimated cost: \$5,000,000.00**

3. **Construct Water and Stormwater System in Redevelopment Area (New)** - Construct improvements and new stormwater management systems and extend water mains as needed to accommodate development of Redevelopment Areas. **Estimated Cost: \$510,000.00**

4. **Add Sidewalks (Various Areas of Town) (New)** - Install new sidewalks in various areas in Port Royal to provide pedestrian interconnectivity. **Estimated Cost: \$450,000.00**

5. **Intersection Improvements at Edinburgh Ave., Vaigneur Road and Ribaut Road (Renovation/Repair)** - Reconstruct intersection to provide left turn storage and proper alignment of all roadways to create a new signalized intersection with mast arm traffic signals and pedestrian crossing systems. **Estimated Cost: \$350,000.00**

6. **Installation of Mast Arm Traffic Signals at the Intersection of Savannah Highway and Parris Island Gateway (Renovation/Repair)**- Replace existing wire hung traffic signals with mast arm traffic signals and complimenting pedestrian signal system. **Estimate Cost: \$300,000.00**
7. **Paris Ave. Park (New)** - Construct a new 1 acre park at the end of Paris Ave. along the existing waterfront. Park shall include landscaping, pavilions, gazebos, shelters, boardwalk /promenades and open lawn for community events. **Estimated Cost: \$480,000.00**
8. **Waterfront Promenade (New)** - Construct waterfront promenade pathway along entire length of existing SCSPA property to provide public waterfront access. Construct approximately 3,000 linear feet of promenade. **Estimated Cost: \$500,000.00**
9. **Replacement of Railing System Sands Beach Boardwalk (Renovation and Repair)** – Replace all handrails and posts with new handrail system. **Estimated Cost: \$125,000.00**
10. **Marina Blvd. and Parris Island Gateway Intersection Improvements (Renovate/Repair)** - Realign intersection of Marina Blvd. and Parris Island gateway and provide connection to Wrights Point Lane. Rebuild intersection at Marina Blvd. and add new mast arm traffic signals and pedestrian signal system. **Estimated Cost: \$600,000.00**
11. **Multiple Roadway Interconnectivity Projects (New)** - Connect the following streets:
 - a. Harbison Place to Castle Rock Road
 - b. Paris Ave. to Richmond Ave.
 - c. Broad River Drive to Midtown Development
 - d. Extend Madrid Ave. to align with Royal Palm road and construct new mast arm signalized intersection at Ribaut Road.
 - e. Extend Battery Creek Road/Ridemour Place to Smilax Ave.**Estimated Cost: \$950,000.00**
12. **Tree Improvements/Pocket Parks/Landscaping (New)** - Move and replant or add new trees and create pocket parks in various areas of the SCSPA Redevelopment Site. Construct pocket parks within various areas of the Redevelopment Site. **Estimated Cost: \$220,000.00**
13. **Realignment of Grober Hill Road (New)**– Realign the intersection of Grober Hill Road at Parris Island Gateway to align with future developments on the east side of Parris Island Gateway, install signalization. **Estimated Cost: \$ 750,000.00**

Total Funding Needs as of July 1015 = \$12,735,000.00