



# JASPER COUNTY COUNCIL WORKSHOP AND COUNCIL MEETING

Jasper County Clementa C. Pinckney Government Bldg.  
358 3<sup>rd</sup> Avenue, Ridgeland, SC 29936  
Monday, November 6, 2023

Minutes

**Workshop: 4:00PM**

## **Sales Tax Options:**

The workshop to discuss the following items began with a discussion of Sales Tax Options. Jared Fralix of Beaufort County was present to discuss Local Sales Tax Programs in South Carolina. He mentioned that there are 8 Local Sales Tax Options in South Carolina: Local Option Sales Tax (LOST); Capital Projects Sales Tax (CPST); Local Property Tax Credit Sales Tax; Personal property Tax Relief Sales Tax; Local Option Tourism Development Fee; Local Transportation Project Sales Tax; Local Hospitality and Accommodations Tax; and Greenspace Sales Tax.

He showed a picture of the State of South Carolina showing the Local Tax Designation by County of the different Sales Tax Options throughout the state. He noted that South Carolina sales tax is 6% and Counties have the option to add up to an additional 3 pennies. He noted that Jasper County had an additional 3 pennies until the Transportation Tax came off. A copy of this presentation is included with these minutes as Attachment "A". Kate Schaefer was present to discuss the Open Land Trust – Land Conservation Funding / Sales Tax. She asked that Council consider the option of land protection.

For additional information on this please visit the video located at <https://www.youtube.com/@jcmedia6537>

## **Discussion of Ordinances:**

Mr. Tedder was present to discuss with Council County Ordinances. He e discussed and reviewed information regarding these ordinances in the order below for the following areas:

- Extraneous Boards and Commissions
- Board of Assessors Appeals
- Noise Ordinance
- Animal Ordinances
- Article II Administration

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The workshop meeting moved into the Regular Council Meeting.

**Officials Present:** Chairman L. Martin Sauls IV, and Vice Chairwoman Barbara B. Clark, Councilman Pastor Alvin Adkins and Councilman Kemp. **Absent:** Councilman Coy Garbade

**Staff Present:** County Administrator Andrew Fulghum, Clerk to Council Wanda Giles, County Attorney David Tedder, Kimberly Burgess, Russell Wells, Rose Dobson-Elliott, Danny Lucas and Videographer Jonathan Dunham.

**1. Call to Order:**

Chairman Sauls called the Executive Session Meeting to order and read the Report of Compliance with the Freedom of Information Act was read for the records as follows: *In compliance with the Freedom of Information Act, notice of meetings and agendas were posted and furnished to all news media and persons requesting notification.*

**2. Executive Session SECTION 30-4-70.**

**(a) A public body may hold a meeting closed to the public for one or more of the following reasons:**

**(1) Discussion of employment, appointment, compensation, promotion, demotion, discipline, or release of an employee, a student, or a person regulated by a public body or the appointment of a person to a public body – County Administrator, County Attorney, and Clerk to Council Performance Evaluations**

**(2) Discussion of negotiations incident to proposed contract arrangements and proposed purchase or sale of property, the receipt of legal advice where the legal advice related to pending, threatened, or potential claim or other matters covered by the attorney-client privilege, settlement of legal claims, or the position of the public agency in other adversary situations involving the assertion against the agency of a claim – Opioid Plan MOU with New Life Center; Cameron Heddings v. Jasper County; Professional services contract Holt Consulting Company, LLC, Work Authorization # 23 Runway Length Justification Study; Exit 3; Ridgeland Fire Contract, Tax Map #s 087-00-05-008 and 087-00-05-009; Professional services Newkirk Environmental Inc.; Discussion of IGA – Hardeeville Ambulance Service pursuant to § 6-1-190;**

**(5) Discussion of matters relating to the proposed location, expansion, or the provision of services encouraging location or expansion of industries or other businesses in the area served by a public body – Prospect Update**

**Motion to go into Executive Session:** Councilman Adkins

**Second:** Vice Chairwoman Clark

**Vote:** Unanimous

The motion passed.

**ANY EXECUTIVE SESSION MATTER ON WHICH DISCUSSION HAS NOT BEEN COMPLETED MAY HAVE DISCUSSION SUSPENDED FOR PURPOSES OF BEGINNING THE OPEN SESSION AT ITS SCHEDULED TIME, AND COUNCIL MAY RETURN TO EXECUTIVE SESSION DISCUSSION AFTER THE CONCLUSION OF THE OPEN SESSION AGENDA ITEMS. PLEASE BE ADVISED THERE MAY BE VOTES BASED ON ITEMS FROM THE EXECUTIVE SESSION.**

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### **3. Return to Open Session at 6:30PM**

**Motion to go into Regular Session:** Councilman Adkins

**Second:** Vice Chairwoman Clark

**Vote:** Unanimous

The motion passed.

- **3.1 Action coming out of Executive Session** – There was no action from executive session.

### **4. Pledge of Allegiance and Invocation:**

The Pledge of Allegiance was given, and Councilman Adkins gave the invocation.

Chairman Sauls welcomed everyone and mentioned Mayor Harry Williams, Councilman Bo White, Dr. Anderson, Mr. James Williams, and Treasurer Mike Skinner.

### **5. Discussion of Consent Agenda and Agenda Items: None**

### **6. Approval of Agenda:**

Chairman Sauls said before the Motion on the Approval of the Agenda that he would like to move Item # 17 to after Approval of the Agenda, so the people speaking could be heard at that time.

**Motion to approve the Agenda with the noted change as requested: Councilman Kemp**

**Second:** Councilman Adkins

**Vote:** Unanimous

The motion passed.

*Chairman Sauls moved on to the following items at this point:*

### **Proclamation presentation for the Young Marines of the Marine Corps League for Jasper County's Support of Red Ribbon Week 2023.**

Chairman Sauls asked if anyone was present regarding this Proclamation presentation for the Young Marines of the Marine Corps League for Jasper County's Support of Red Ribbon Week 2023. There was no one present to accept the proclamation, so Chairman Sauls asked the Clerk to Council to contact her for this item to be on the next meeting on 12.04.2023.

### **Chairman Sauls asked Michelle Gaston to provide her update on the Beaufort Jasper Housing Trust.**

Ms. Gaston was present to bring the County Council up to date by providing an update on the Beaufort Jasper Housing Trust. She noted that she was the Representative for the County to the Beaufort Jasper Housing Trust Board and that she is their Secretary Treasurer. She gave a Structural Updates and Changes and what they have been doing over the course of the 2023 year. She mentioned the retreat upcoming the next week and after giving her

update noted another update would be forthcoming after the Board's Retreat. She noted upcoming dates of interest to the Council.

**Chairman Sauls asked Heather Rath to begin her Legislative Update Presentation:**

Ms. Heather Rath provided the Council with a presentation on the information related to her legislative update. A copy of this presentation is included with these minutes as Attachment "B". For additional information on these presentations please see our video go at <https://www.youtube.com/@jcmedia6537> .

**Citizen Comments:** *This item was moved from Item #17 to this location after the Approval of the Agenda.*  
**Open Floor to the Public per Ordinance 08-17 Any citizen of the County may sign to speak in person at the Council Meeting (before the Council Meeting's 6:30PM start time on the Sign-In Sheet on the Podium), to address Council on matters pertaining to County Services and Operations. Presentations will be limited to three (3) minutes per person and total public input will be limited to 30 minutes.**

Karen Wild noted that she was speaking as a concerned citizen and said she was not happy with the outcome of the issues as discussed by Treasurer Skinner's request from Council. She urged that Council please approve Mr. Skinner's request.

Ms. Frazier discussed the Coosawhatchie Community Center and asked for Quarterly Reports on the progress of the Community Center and for them to have input on the center.

Ms. Verna Garvin was present to discuss the County Treasurer Office regarding how the previous Treasurer's office was operated by Ms. Garvin and her staff. She noted she was not pleased with what the new County Treasurer was saying about her previous Administration of the Treasurer's Office and urged Council to come to her if they had any questions for her regarding her time in office. She discussed the decal inventory and noted that the decal inventory that were left were all left in the safe in the Treasurer's Office along with any voided decals of that office.

Mr. Anthony Crissoli discussed wanting Council to provide the Treasurer with the funds he was requesting for his office.

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## PRESENTATIONS AND PROCLAMATIONS

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**7. Chairman Sauls – Proclamation presentation to the Young Marines of the Marine Corps League for Jasper County's Support of Red Ribbon Week 2023. - This item was handled after the Approval of the Agenda and before the Citizen Comments (please see information on this item above).**

**8. Michelle Gaston – Update on the Beaufort Jasper Housing Trust - This item was handled after the Approval of the Agenda and before the Citizen Comments (please see information on this item above).**

**9. Heather Rath: Presentation - Legislative Update - This item was handled after the Approval of the Agenda and before the Citizen Comments (please see information on this item above).**

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## RESOLUTIONS

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**10. Russell Wells – Consideration of Resolution #R-2023-21 approving the Memorandum of Understanding with the Town of Ridgeland – Fire Service Contract.**

Chief Wells was present to review, discuss and address this request for Resolution #R-2023-21 to approve the Memorandum of Understanding with the Town of Ridgeland – Fire Service Contract. He also asked for the Administrator to be allowed to enact the contract upon the Council's acceptance of the Resolution.

**Motion to approve:** Councilman Adkins

**Second:** Vice Chairwoman Clark

**Vote:** Unanimous

The motion passed.

Mr. Jones was not present in the Chambers to address this item, so Item #12 was handled at this time.

**12. Russell Wells – Consideration of Resolution #R-2023-23 approving an IGA between Jasper County and the City of Hardeeville Regarding Emergency Transport/Ambulance Services.**

Chief Wells was present to review, discuss and address the Resolution #R-2023-23 to approve the IGA between Jasper County and the City of Hardeeville Regarding Emergency Transport/Ambulance Services. Chief Wells discussed that the City of Hardeeville had acquired an ambulance and wanted to put it into service. He noted that one of the things necessary was to have the legal authority to respond into their jurisdiction just as much as for them to respond and give the County aid as outlined by the SC Code of Law Section 6-1-190. Chairman Sauls noted that the City of Hardeeville had purchased the ambulance and thanked Mayor Williams, the Council, and the City of Hardeeville for that purchase.

**11. Ray Jones – Consideration of Resolution #R-2023-22 authorizing Jasper County, South Carolina to enter into an Intergovernmental Agreement with the City Of Hardeeville, South Carolina to Provide for the Utilization of a Percentage of Jasper County's Tax Increment Financing Revenues And Other Related Matters.**

Mr. David Tedder was present to review, discuss and address on Mr. Jones' behalf Resolution #R-2023-22 to authorize Jasper County, South Carolina to enter into an Intergovernmental Agreement with the City of Hardeeville, South Carolina to Provide for the Utilization of a Percentage of Jasper County's Tax Increment Financing Revenues. He noted that this was part of the Exit 3 Financing.

**Motion to approve:** Councilman Adkins

**Second:** Vice Chairwoman Clark

**Vote:** Unanimous

The motion passed.

**12. Russell Wells** – Consideration of Resolution [#R-2023-23](#) approving an IGA between Jasper County and the City of Hardeeville Regarding Emergency Transport/Ambulance Services.

*This item and vote were addressed prior to Item #11. Please see information and vote on this item above.*

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**PUBLIC HEARINGS, ORDINANCES AND ACTION ITEMS**

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**13. Mike Skinner** – Consideration of approval of Addendum #2 Scope and Fee Addition to March 30, 2023 Engagement Letter with Mauldin and Jenkins.

Mr. Skinner was present to review, discuss and address the consideration of approval of Addendum #2 Scope and Fee Addition to March 30, 2023, Engagement Letter with Mauldin and Jenkins. He said he stood by every report he had given to Council as fact. He noted he had placed a chart at each Council Seat of what his office had done. This discussion included the financial operations of his office and the interest rates of funds. He noted that the monies he had asked for that he had already paid for tenfold. Chairman Sauls asked if they had received the first scope the Council had asked for the scope of work. Mr. Skinner said that they were still working on that. He also discussed the switch to Sturgess. For additional information on this item please see our video go at <https://www.youtube.com/@icmedia6537> .

**Motion to table this request till the next Council Meeting in December because at the last Council Meeting the Council requested the already approved audit report which they did not receive. The Council will consider a proposal that addresses both the Escheatment Audit identifying differences in the day-to-day operations such as Ledger entries provided, we get the audit report requested.:** Councilman Kemp

**Second:** Vice Chairwoman Clark

**Vote:** Unanimous

The motion passed.

**14. Kim Burgess** – Consideration of the **1<sup>st</sup> reading** of an Ordinance Amending the Business License Ordinance of the County of Jasper to Update the Class Schedule as required by Act 176 of 2020.

Ms. Burgess was present to review, discuss and address the **1<sup>st</sup> reading** of an Ordinance Amending the Business License Ordinance of the County of Jasper to Update the Class Schedule as required by Act 176 of 2020. Councilman Kemp said he would like to see an Entrepreneurial Incentive to help business startups.

**Motion to approve:** Vice Chairwoman Clark

**Second:** Councilman Adkins

**Vote:** Unanimous

The motion passed.

**15. Ray Jones** – Consideration of the **1<sup>st</sup> reading** of an Ordinance Authorizing and Approving a Loan from the South Carolina Transportation Infrastructure Bank; An Intergovernmental Agreement among Jasper County, South Carolina, The City of Hardeeville, South Carolina and the South Carolina Transportation Infrastructure Bank; and other related matters. (Exit 3 Finance Document).

Mr. David Tedder was present to review, discuss and address on behalf of Mr. Jones the consideration of the **1<sup>st</sup> reading** of an Ordinance Authorizing and Approving a Loan from the South Carolina Transportation Infrastructure Bank; An Intergovernmental Agreement among Jasper County, South Carolina, The City of Hardeeville, South Carolina, and the South Carolina Transportation Infrastructure Bank for the Exit 3 Finance Document.

**Motion to approve:** Councilman Adkins

**Second:** Vice Chairwoman Clark

**Vote:** Unanimous

The motion passed.

**16. David Tedder** – Consideration of the **1<sup>st</sup> reading** of an Ordinance Amending Section 9-96(3) as adopted by Ordinance No. 2022-39 to provide for the appointment of members to the Levy Fire Protection Board.

Mr. Tedder was present to review, discuss and address the consideration of the **1<sup>st</sup> reading** of an Ordinance Amending Section 9-96(3) as adopted by Ordinance No. 2022-39 to provide for the appointment of members to the Levy Fire Protection Board.

He noted that the changes were to amend the portion that on the initial Board that 3 members were to come from the Levy Volunteer Fire District area and 2 of those were to be former board members. He noted that there had been problems in fulfilling that requirement. This change, he noted, would allow for it to be modified that the ordinance be amended to use 3 people from the Levy Fire District area rather than requiring that 2 members be from the former board. He noted that the public hearing would be coming forward with the December meeting.

**Motion to approve:** Councilman Adkins

**Second:** Vice Chairwoman Clark

**Vote:** Unanimous

The motion passed.

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#### CITIZEN COMMENTS

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**17. Open Floor to the Public per Ordinance 08-17** Any citizen of the County may sign to speak in person at the Council Meeting (before the Council Meeting's 6:30PM start time on the Sign-In Sheet on the Podium), to address Council on matters pertaining to County Services and Operations. Presentations will be limited to **three (3) minutes per person** and total public input will be limited to **30 minutes**.

*This item was moved to the next item after the Approval of the Agenda.*

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**18. Administrator's Report** - Mr. Fulghum reviewed his information. There were no Action Items requiring a vote from Council in the Administrator's Report.

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**CONSENT AGENDA**

**Motion to approve:** Vice Chairwoman Clark

**Second:** Councilman Adkins

**Vote:** Unanimous

The motion passed.

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**19. Wanda Simmons** – Consideration of Council Approval for the Re-appointment of Julie Mikols for a 4-year term to the Library Board of Trustees.

**20. Wanda Simmons** – Consideration of Council Approval for the Appointment of Brian Polston to the Board of Zoning Appeals.

**21. Kim Burgess** – Consideration of Council Approval for the Ratification of Contract Building Solutions LLC Change Order #1.

**22. Andrew Fulghum** – Consideration of Memorandum of Understanding between Jasper County and Lowcountry Council of Governments SC315/SC46 Bluffton Parkway Study Local Match.

**23. Approval of the Minutes of 06.12.2023**

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**END OF CONSENT AGENDA**

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**24. Council Members Comments**

Councilmember Comments were given but there were no comments that required action.

**25. Possible Return to Executive Session to Continue Discussion on Matters Regarding Agenda Item II.** There was no need to return to Executive Session for this meeting. For additional information on this meeting please visit our website for the E-Packet or for the video go to <https://www.youtube.com/@jcmedia6537> .

**26. Adjournment:**

**Motion to Adjourn:** Vice Chairwoman

**Second:** Councilman Adkins

**Vote:** Unanimous

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The meeting adjourned.

**Respectfully submitted:**



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Wanda H. Giles  
Clerk to Council



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L. Martin Sauls IV  
Chairman

Document "H"

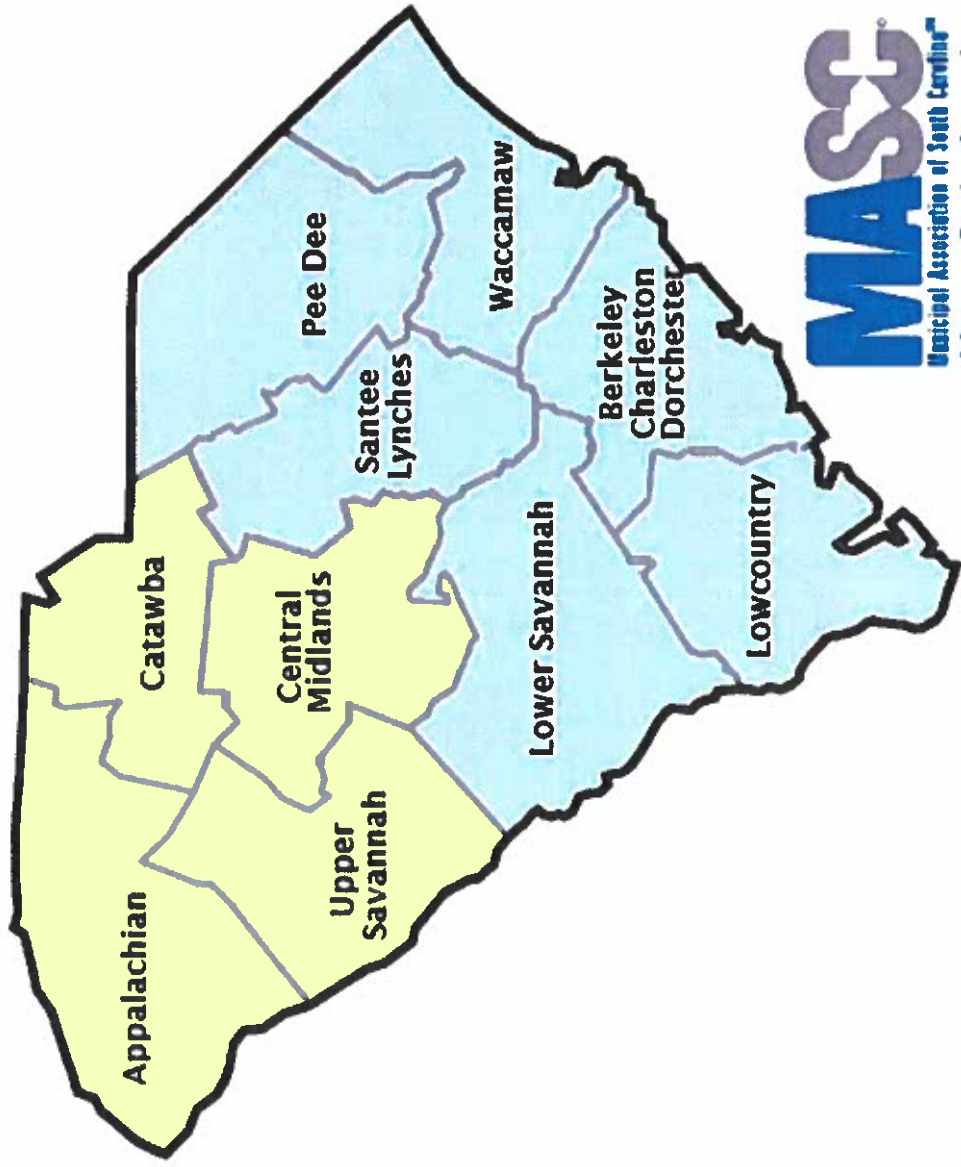
# Overview of Local Sales and Use Taxes in South Carolina

Appalachian Council of Governments  
February 28, 2014

Presented by: Jeff Shacker, Field Services Manager

## Field Services Managers

Assigned a specific region of the state, two field services managers provide technical assistance, discuss municipal issues and coordinate resources with the Association's 270 cities and towns. Also, they communicate with municipal officials about key legislative issues.



**MASC**  
Municipal Association of South Carolina  
Advocacy. Service. Innovation.

### Jeff Shacker

*Field Services Manager*

[jshacker@masc.sc](mailto:jshacker@masc.sc)

803.354.4750

**Region:** Appalachian, Catawba, Central Midlands and Upper Savannah

### Bill Taylor

*Field Services Manager*

[btaylor@masc.sc](mailto:btaylor@masc.sc)

803.354.4751

**Region:** Berkeley-Charleston-Dorchester, Lowcountry, Lower Savannah, Waccamaw, Santee-Lynches and Pee Dee

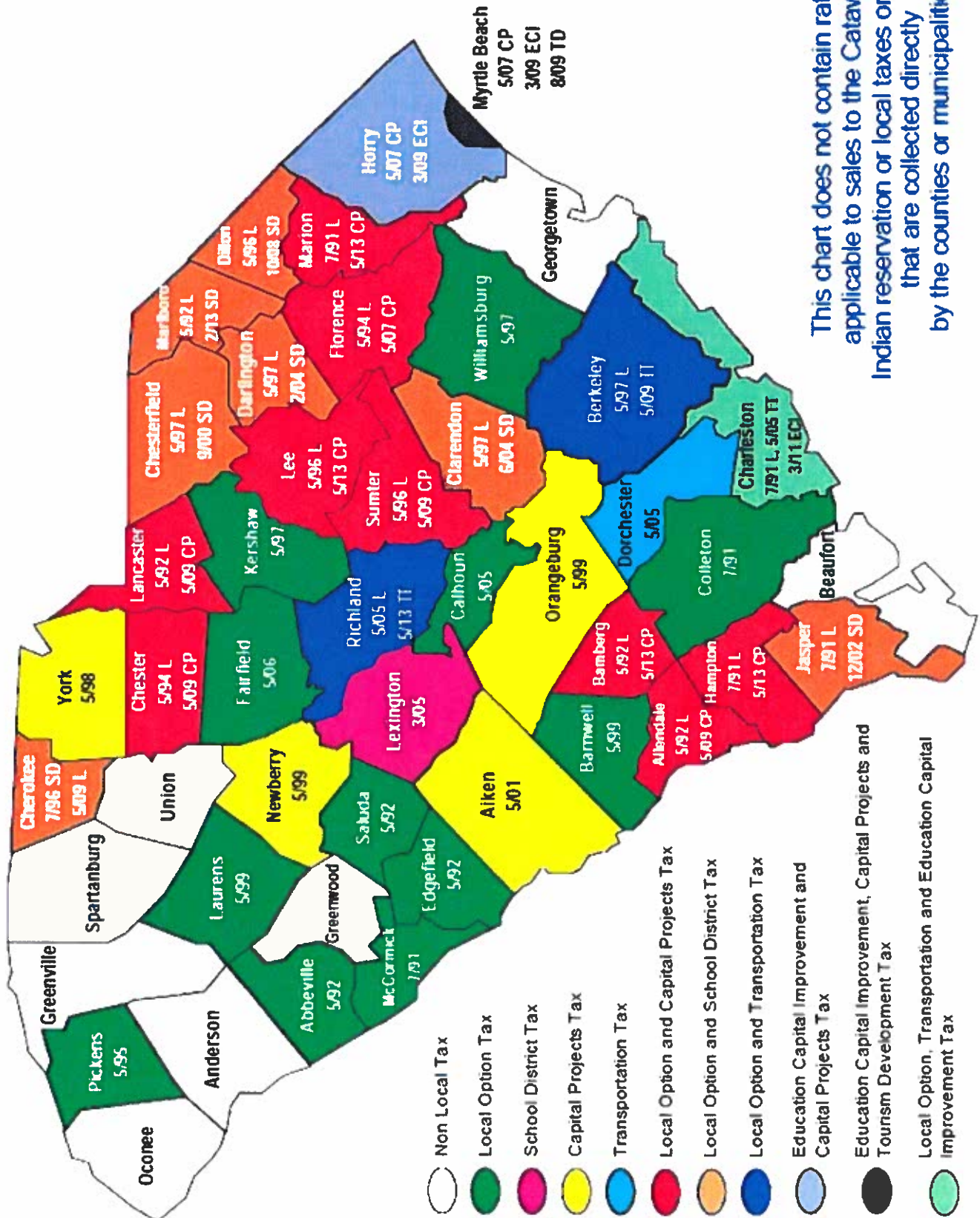
# Overview of Local Sales and Use Taxes in S.C.

## Local Sales Taxes:

1. Local Option Sales Tax (LOST)
2. Capital Projects Sales Tax (CPST)
3. Local Property Tax Credit Sales Tax
4. Personal Property Tax Relief Sales Tax
5. Local Option Tourism Development Fee
6. Local Transportation Projects Sales Tax
7. Local Hospitality and Accommodations Tax
8. Education Capital Improvement Sales Tax
9. School District Sales Tax



# State of South Carolina Local Tax Designation by County Effective May 1, 2013 Collected by the SC Department of Revenue



- Non Local Tax
- Local Option Tax
- School District Tax
- Capital Projects Tax
- Transportation Tax
- Local Option and Capital Projects Tax
- Local Option and School District Tax
- Local Option and Transportation Tax
- Education Capital Improvement and Capital Projects Tax
- Education Capital Improvement, Capital Projects and Tourism Development Tax
- Local Option, Transportation and Education Capital Improvement Tax

# Local Option Sales Tax (LOST)

Title 4, Chapter 10, Article 1 (1990)

# Local Option Sales Tax (LOST)

- Act 391 passed in 1990.
- Established Local Option Sales Tax (LOST).
- Requires county referendum to implement.
- In 1990, 6 of 46 counties approved LOST.
- Currently, 31 of 46 counties have implemented LOST.

## Local Option Sales Tax (LOST)

- Cherokee County is the most recent to implement LOST - May 1, 2009.
- Since LOST was established by the General Assembly, 6 other optional local sales taxes have been authorized.
- 38 of 46 counties have adopted at least one of the optional sales taxes



## Local Option Sales Tax (LOST)

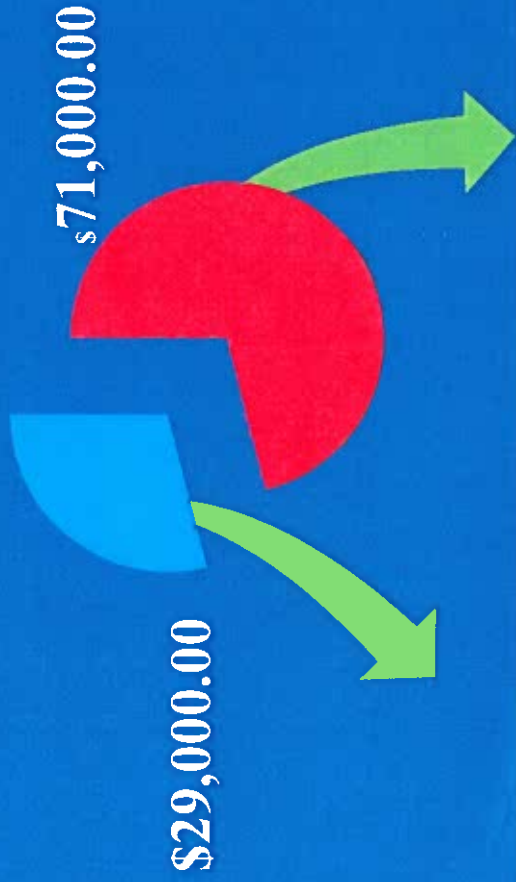
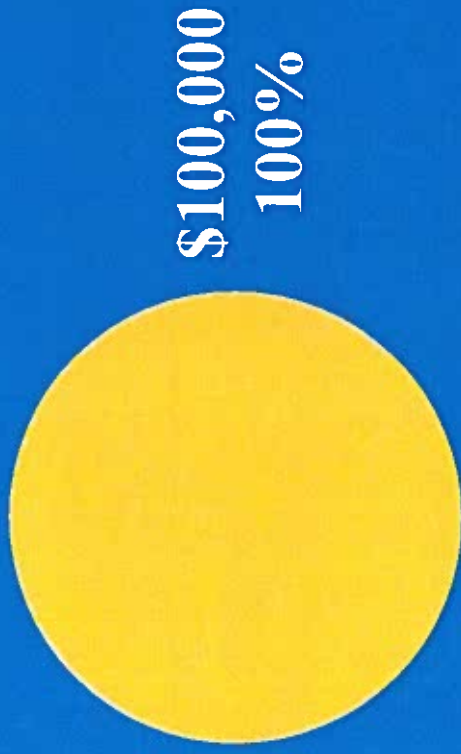
- LOST approval requires county referendum on the Tuesday following the first Monday in November.
- Collection of the 1% tax begins in May following a successful referendum.

# Local Option Sales Tax (LOST)

## Revenue Allocation

- Of the total LOST revenue collected in the county, the money must be used as follows:
  - 71% for property tax rollback (Property Tax Credit Fund)
  - 29% for county/ municipal revenue (County/Municipal Revenue Fund)

# TOTAL COUNTY SALES TAX COLLECTION



■ ROLLBACK  
ALLOCATION (71%)

■ COUNTY/MUNICIPAL  
REVENUE (29%)

# Local Option Sales Tax (LOST)

## Revenue Distribution (Continued)

• Of the 71% rollback allocation:

- o 67% distributed to county government
- o 33% distributed to municipal governments in the county based on a municipality's population as a % of the total population of all municipalities in the county.

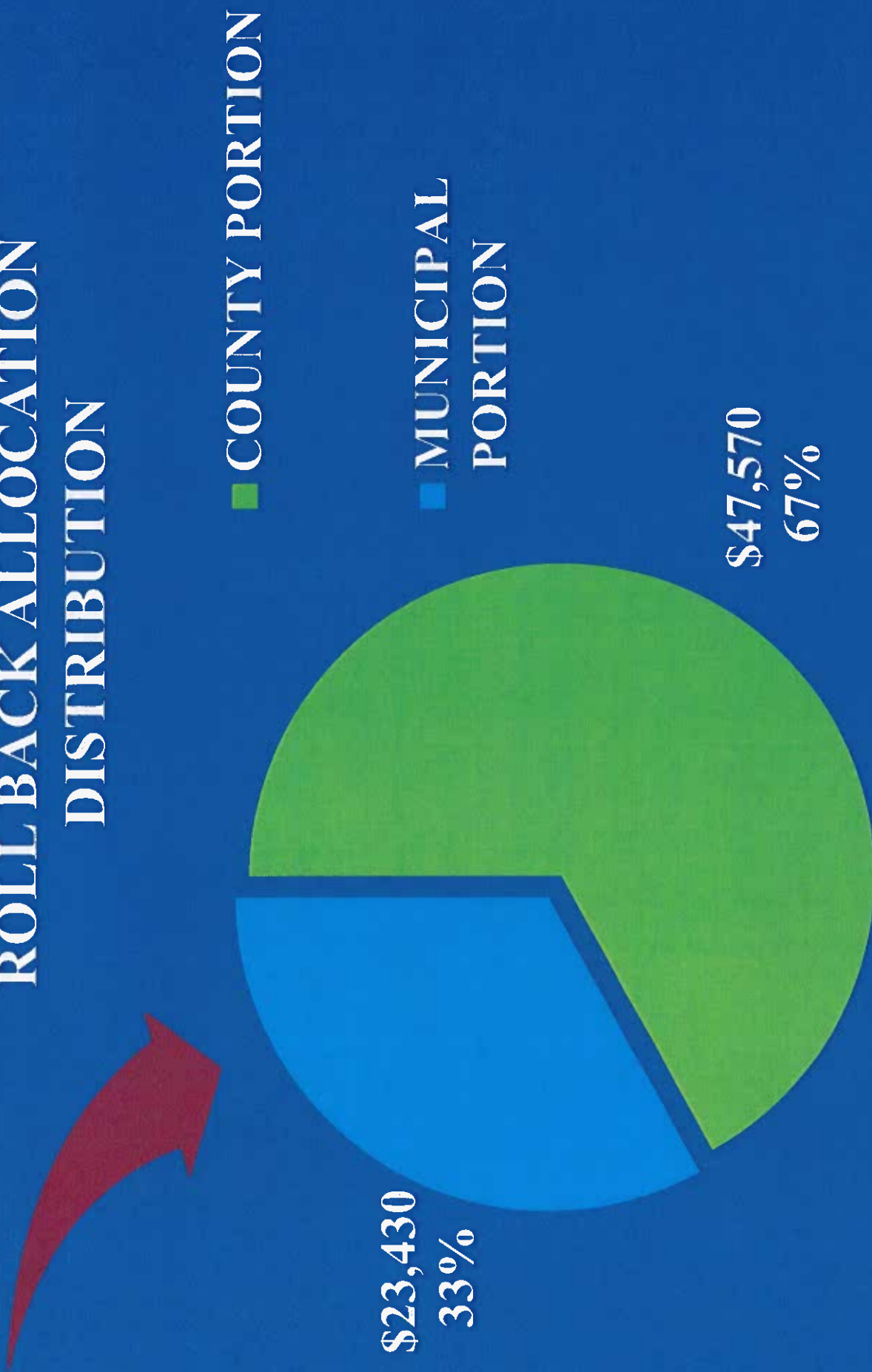


# Local Option Sales Tax (LOST)

## Revenue Distribution (Continued)

- ö The 29% county/municipal revenue allocation is distributed to county and municipalities as follows:
  - o 50% based on location of the sale
  - o 50% based on population

# ROLLBACK ALLOCATION DISTRIBUTION



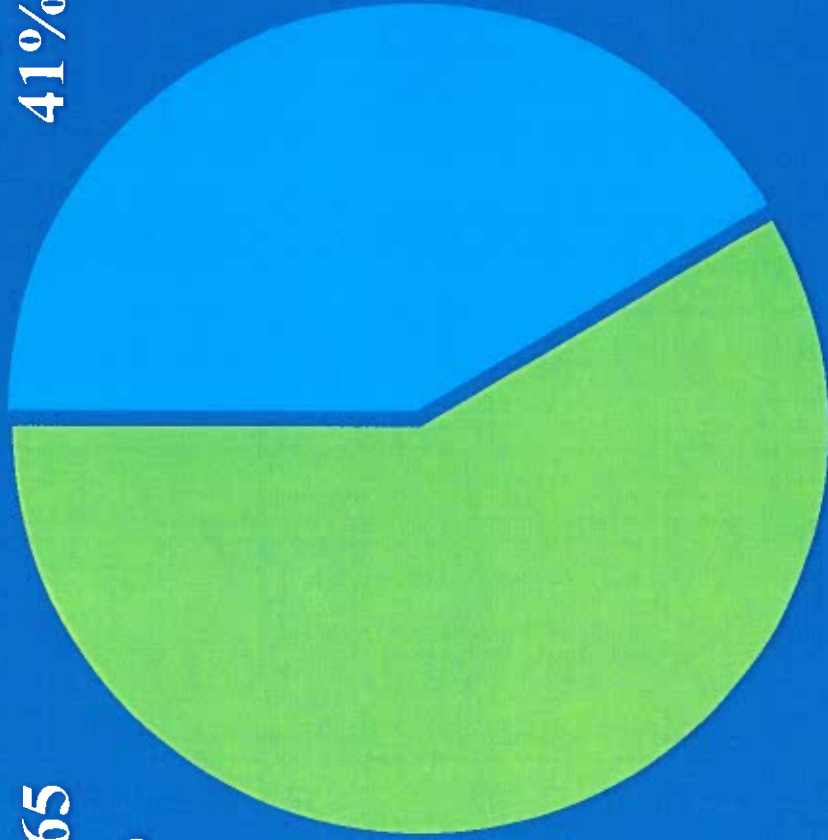
# DISTRIBUTION OF COUNTY/MUNICIPAL REVENUE

\$16,965  
59%

\$12,035  
41%

■ MUNICIPAL REVENUE  
(33% / 50%)

■ COUNTY REVENUE (67% /  
50%)



# Local Option Sales Tax (LOST)

## Revenue Restrictions

- State of South Carolina issues LOST checks monthly based on collections during the previous month.
- Two checks are issued:
  - Rollback check.
  - County / Municipal revenue check.



# Local Option Sales Tax (LOST)

## Revenue Restrictions (Continued)

- Ö The total amount (100%) of revenue received by a county or municipality in checks labeled as **Property Tax Credit Fund**, as well as accrued interest on these funds, must be given back in the form of property tax rollback.

# Local Option Sales Tax (LOST)

## Revenue Restrictions (Continued)

- Projecting total funds to be received in property tax rollback fund is shooting at A moving target.
- All funds received in credit funds checks must be credited.

# Local Option Sales Tax (LOST)

## Revenue Restrictions (Continued)

- Ö Some municipalities and counties agreed to give 100% of both credit fund and new revenue fund to tax rollback.
- Ö If this was done by formal action of council, it creates a legal liability which can only be changed by the same method that originally established the higher credit.

# Local Option Sales Tax (LOST)

## Revenue Restrictions (Continued)

- Recommended method of projecting mandatory rollback funds:
  - Project anticipated rollback fund revenue conservatively based on historical collections
  - Maintain a spreadsheet to track collections



# Local Option Sales Tax (LOST)

- When In Doubt - Estimate Low.
- Reconcile Credit Granted And Rollback Fund Collections On An Annual Basis.
- Any Shortage In Credit Granted Must Be Added To The Next Year's Projection Of Rollback Funds.
- Recommended Method Of Projecting Mandatory Rollback Funds.

**LOST CREDIT FACTOR CALCULATION**

<b>TAX CREDIT FUND COLLECTION PERIOD</b>	<b>FY 2008-2009 CREDIT 2008 TAX BILL</b>	<b>FY 2009 - 2010 CREDIT 2009 TAX BILL</b>	<b>FY 2010 -2011 PROJECTED CREDIT 2010 TAX BILL</b>
<b>PRIOR YEAR ADJUSTMENT</b>			
<b>JULY</b>	\$ 6,321	\$ 1,781	\$ 6,149
<b>AUGUST</b>	\$ 49,183	\$ 49,921	\$ 51,418
<b>SEPTEMBER</b>	\$ 46,708	\$ 47,409	\$ 48,831
<b>OCTOBER</b>	\$ 43,677	\$ 44,332	\$ 45,662
<b>NOVEMBER</b>	\$ 42,465	\$ 43,102	\$ 44,395
<b>DECEMBER</b>	\$ 39,752	\$ 40,348	\$ 41,559
<b>JANUARY</b>	\$ 36,688	\$ 37,238	\$ 38,355
<b>FEBRUARY</b>	\$ 44,840	\$ 45,513	\$ 46,878
<b>MARCH</b>	\$ 30,986	\$ 31,451	\$ 32,394
<b>APRIL</b>	\$ 44,382	\$ 45,048	\$ 46,399
<b>MAY</b>	\$ 38,500	\$ 39,078	\$ 40,250
<b>JUNE</b>	\$ 33,488	\$ 33,990	NA
<b>YEAR END SUPPLEMENT</b>	\$ 36,324	\$ 36,869	NA
	\$ 28,667	\$ 29,097	NA
<b>ACTUAL TAX CREDIT FUND COLLECTIONS</b>	\$ 521,981	\$ 525,176	
<b>PROJECTED TAX CREDIT FUND</b>	\$ 520,200	\$ 519,027	\$ 536,098
<b>SURPLUS OR DEFFICENCY IN TAX CREDIT GRANTED</b>	\$ (1,781)	\$ (6,149)	

# Local Option Sales Tax (LOST)

## Applying LOST Credit:

<b>PROJECTED REVENUE IN TAX CREDIT FUND</b>	<b>\$ 536,098 =</b>	<b>0.002383</b>
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<b>APPRAISED VALUE (MARKET VALUE) ALL TAXABLE PROPERTY</b>	<b>\$ 225,000,000</b>
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# Local Option Sales Tax (LOST)

## Applying LOST Credit:

<b>APPRAISED VALUE (MARKET VALUE) OF OWNER OCCUPIED HOME</b>	<b>\$100,000</b>
<b>LOST CREDIT FACTOR</b>	<b>X 0.002383</b>
<hr/>	
<b>LOST CREDIT APPLIED TO TAX BILL</b>	<b>\$238.27</b>



# Local Option Sales Tax (LOST)

## Effect Of LOST Credit:

APPRAISED VALUE OF OWNER OCCUPIED HOME	\$100,000
TAX ASSESSMENT RATIO	X 4%
ASSESSED VALUE FOR TAX PURPOSES	\$4,000
MUNICIPAL MILLAGE RATE (100 MILLS)	0.100
TAX BILL BEFORE LOST CREDIT	\$400
LOST CREDIT	(\$238)
NET PROPERTY TAX AFTER LOST	\$162

# Local Option Sales Tax (LOST)

## Summary:

- Conservatively Project Rollback Fund Collections.
- Keep Detailed Records On Tax Credit Revenue And Calculation Of Credit Factor.
- Perform Annual Reconciliation Between Actual Rollback Fund Collections And Estimated Revenue Used To Grant The Tax Credit.

# Local Option Sales Tax (LOST)

## Summary:

- If Actual Rollback Collections Exceed Estimated Collections, Carry The Shortage Over As Additional Revenue For Purpose Of Tax Credit Factor Calculation.
- If Previous Council Committed 100% Of All LOST Revenue to Rollback, Do Not Reduce Credit Unless Proper Approval Method Used.

# Capital Projects Sales Tax (CPST)

Title 4, Chapter 10, Article 3 (1997)



# Capital Projects Sales Tax (CPST)

- County council may impose a 1% sales and use tax by ordinance, subject to a referendum, within the county area for a specific purpose(s) and for a limited amount of time to collect a limited amount of money.
- County council creates a commission of six members:
  - County council appoints three members.
  - Municipal councils within the county appoint the other three members using an appointive index.
- Index is a function of the city's population relative to the total municipal population in the county

## Capital Projects Sales Tax (CPST)

- Commission considers proposals from general purpose and special purpose districts for funding capital projects within the county area.
- Commission then formulates the list of projects for the ballot question.
- Referendum must be held during the next general election
- Unless the vote is to reimpose a tax in effect on or before June 1, 2009 - in which case the referendum may be held on a date that permits the tax to continue without interruption.
- If the referendum is successful, the sales and use tax is imposed by county council by ordinance.

# Capital Projects Sales Tax (CPST)

- Ö Section 4-10-330 provides for the following types of project:
- Highways, roads, streets, bridges, and public parking garages.
  - Courthouses, administration buildings, civic centers, hospitals, police and fire stations, jails, libraries, technical college facilities.
  - Cultural, recreational, or historic facilities.
  - Water and sewer projects;
  - Flood control projects and storm water facilities;
  - Dredging, dewatering, and constructing spoil sites related to dredging.
  - Beach access and renourishment;



# Capital Projects Sales Tax (CPST)

- Projects may be funded on a pay-as-you-go basis (commission establishes priority which is presented on ballot and incorporated in ordinance) or with debt secured by revenue of CPST.
- Council may only impose the tax for the maximum cost of the project(s) but not to exceed eight years beginning on May 1<sup>st</sup> following the referendum
- In the case of a reimposed tax, the project(s) must end on April 30th of an odd-numbered year not to exceed seven years.



# Local Property Tax Credit Sales Tax

Title 4, Chapter 10, Article 7 (2006 – Act 388)



## Local Property Tax Credit Sales Tax

- County council may by ordinance (or by an ordinance initiated by a petition signed by 7% of the qualified electors of the county) call for a referendum to decide the implementation of a Property Tax Credit Sales Tax.
- The ordinance must be enacted 120 days before the Tuesday following the first Monday of November of that year.
- Tax may be imposed in increments of 1/10 of 1%, not to exceed 1%.
- It must be used to provide a credit against county, school district, or both county and school district property taxes for all classes of property.

# Local Property Tax Credit Sales Tax

- This tax is a general sales and use tax on all sales at retail (with a few exceptions) taxable under the state sales and use tax.
- The rate must be set at an amount (expressed in .1%) estimated to produce revenues that do not exceed those necessary to replace property tax revenue for the county and/or school district in the previous fiscal year.
- The rate must not exceed 1%
- And it must also take into account reimbursements received by the county and/or school district(s) for property tax exemptions.



# Local Property Tax Credit Sales Tax

- If one or more TIFs have been enacted within the county (or other financing plan that relies on property tax for its funding), the rate must take into account full funding for the project or retirement of the debt.
- The revenue must be used to provide a credit against the county and/or school district property tax liability on all classes of property.
- The referendum for this tax must be held in any year on the first Tuesday after the first Monday in November.
- If approved by the voters, the tax must be imposed by ordinance on July 1<sup>st</sup> following the referendum.



# Personal Property Tax Relief Sales Tax

Title 4, Chapter 10, Article 5 (2000)

# Personal Property Tax Relief Sales Tax

- Provides the only method by which a county may exempt private passenger motor vehicles, motorcycles, general aviation aircraft, boats, and boat motors from property taxes levied in the county.
- The tax may not exceed the lesser of 2% or the amount necessary to replace the property tax on vehicles, motorcycles, general aviation aircraft and boats.
- County council by ordinance may impose the tax in increments of 1/10 of 1%, not to exceed 2%.
- If approved by referendum, the tax is imposed on July 1<sup>st</sup> following the referendum.

# Local Option Tourism Development Fee

Title 4, Chapter 10, Article 9 (2009)

## Local Option Tourism Development Fee

- This tax may only be imposed by a municipality located in a county collecting at least \$14 million in state accommodations taxes in a fiscal year.
- At this time, only Horry County meets the criterion; therefore, only municipalities in Horry County currently may impose this tax.
- It may be imposed by an ordinance adopted by positive majority (2/3) of the municipal council or via a referendum called by a majority of the municipal council.
- All revenues and interest must be used exclusively for tourism advertisement and promotion directed at non-South Carolina residents.



# Local Option Tourism Development Fee

- Revenues in year two and beyond must be used similarly except that up to 20% may be retained by the municipality and used as follows:
  - At least 20% of the amount retained must be used to provide a property tax credit on owner-occupied residential property located in the city.
  - The balance for tourism-related capital projects that involve the construction of new (or renovation of existing) tourism-related facilities intended to grow overnight tourism.
- The municipality shall designate no more than 2 qualified nonprofit destination marketing organizations to receive the revenues and conduct the out-of-state focused promotional activities

# Local Transportation Projects Sales Tax

Title 4, Chapter 37 (1995)

# Local Transportation Projects Sales Tax

- Upon referendum approval, County Council may impose by ordinance a % sales and use tax for a single project or for multiple projects and for a specific period of time to collect a limited amount of money.
- Counties are empowered to impose the 1% local transportation projects sales tax or tolls but not both.
- Projects may include: highways, roads, streets, bridges, mass transit systems, greenbelts, and other transportation-related projects and facilities (for example, drainage facilities).
- The county election commission shall conduct a referendum on the question, which must be held at the time of the general election.

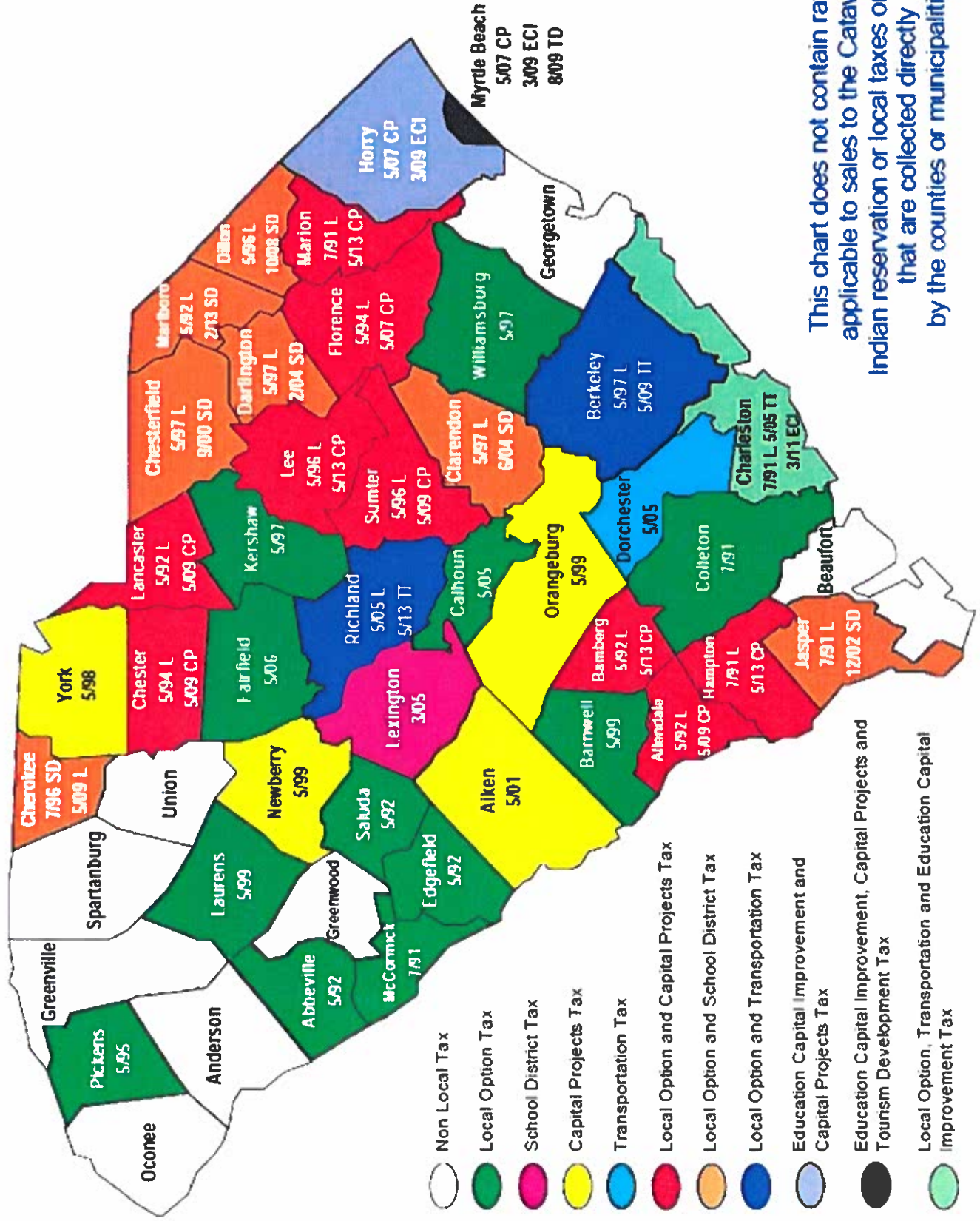


# Local Transportation Projects Sales Tax

- The life of the tax must be specified on the ballot and may not exceed the shorter of 25-years or the length of payment for the project(s).
- The ballot must specify the project(s) to be funded, the cost of each project, the maximum time of the tax, and whether GO debt will be issued to finance the projects (an additional question).
- This tax is intended to provide an additional/alternative method for funding the construction of transportation projects - either alone or in partnership with other governmental entities.
- SCDOT is prohibited from removing previously dedicated or designated funds based upon the fact that a county has passed a referendum to impose the transportation sales tax.



# State of South Carolina Local Tax Designation by County Effective May 1, 2013 Collected by the SC Department of Revenue



# Local Accommodations and Hospitality Fee

Title 6, Chapter 1, Article 5 and 7 (1997)

# Local Accommodations and Hospitality Fee

- In difficult financial times, a local government's first responsibility is to ensure that they are operating as efficiently as possible.
- Sometimes it is not enough.
- To avoid a reduction in services, local officials may need to look for alternative revenue sources.
- Two commonly used alternative revenue sources are the local accommodations and hospitality taxes.



# Local Accommodations and Hospitality Fee

## Ö Accommodations Tax:

- May not exceed 3 percent
- Applied to gross proceeds from the rental or charges for accommodations.

## Ö Hospitality Tax:

- May not exceed 2 percent
- Applied on the sale of prepared meals and beverages in establishments or
- On the sale of prepared food and beverages in establishments licensed for on-premises consumption of alcoholic beverages, beer or wine.



# Local Accommodations and Hospitality Fee

- Establishments subject to the tax must collect it as an ad valorem assessment on each sale and then remit it to the local government:
- Monthly - if the estimated amount averages \$50 or more per month;
  - Quarterly - if the estimated amount averages \$25-\$50 per month; and
  - Annually - if the estimated amount averages less than \$25 per month.

# Local Accommodations and Hospitality Fee

- Both municipal and county governments may impose these taxes up to the combined maximum rates mentioned before.
- However, a county government may not impose an accommodations tax exceeding 1.5 percent or a hospitality tax exceeding 1 percent within a municipality without consent by resolution of the municipal council.
- To levy these local taxes, a positive majority of the entire governing body must adopt an ordinance approving the local accommodations and/or hospitality taxes.

# Local Accommodations and Hospitality Fee

## The Law:

- Local Accommodations Tax – Title 6, Chapter 1, Article 5
- Local Hospitality Tax – Title 6, Chapter 1, Article 7
- Revenue from these taxes is restricted and may only be spent on tourism-related programs or projects as defined in Sections 6-1-530 and 6-1-730 of the South Carolina Code of Laws.



# Local Accommodations and Hospitality Fee

• The revenue must be used exclusively for the following purposes:

- Tourism-related buildings including, but not limited to, civic centers, coliseums and aquariums;
- Tourism-related cultural, recreational or historic facilities;
- Beach access, renourishment, or other tourism-related lands and water access;
- Highways, roads, streets and bridges providing access to tourist destinations;
- Advertisements and promotions related to tourism development; or
- Water and sewer infrastructure to serve tourism-related demand.



# Local Accommodations and Hospitality Fee

- In a county collecting at least \$900,000 in State A Taxes annually, the local accommodations and hospitality revenues may also be used for operation and maintenance of the tourism related purposes and facilities that were listed previously.
- Additionally, the revenue may be used to deliver municipal services related to those purposes and facilities, including:
  - Police,
  - Fire protection,
  - Emergency medical services, and
  - Emergency-preparedness operations

# Local Accommodations and Hospitality Fee

- Effective January 1, 2011, counties that collect less than \$900,000 in state accommodations taxes annually gained greater flexibility in using the revenue.
- The amount of local accommodations and hospitality revenue that may be used for the operation and maintenance of tourism related facilities and purposes increased from 20% to 50% of previous year collections.
- Additionally, revenues up to that amount may be used to fund police, fire protection, emergency medical services, and emergency-preparedness operations directly related to tourism related purposes and facilities.

# Local Accommodations and Hospitality Fee

- Local accommodations and hospitality taxes are excellent sources of revenue to fund tourism-related programs or projects without placing a burden on the general fund budget.
- However, city officials need to carefully budget and monitor expenditures funded by these taxes to ensure they comply with state law.

# Questions





Attachment "B"

Heather Rath

CONSULTING  
PROJECT MANAGEMENT  
STRATEGY ~~~~~ ADVOCACY

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**Legislative Update to Jasper County Council**

**Monday, November 6th, 2023**

**\*Please note, information is subject to change**



## ***My Last Update (April):***

- **Briefed Council on our State & Federal Delegation Request**
- **Briefed Council on Broadband Updates**
- **Briefed Council on Opioid Settlement Funds**
- **Briefed Council on Rural Infrastructure Authority (RIA) Updates**
- **Briefed Council on Arts & Education Funding**



## ***Items For Today:***

- **Results with RIA**
- **Results with Arts & Education Funding**
- **Follow up from our State Delegation Requests**
- **Results of advocacy with State Housing Authority**
- **Future requests for State & Federal Delegation**
- **Key dates**





## **Rural Infrastructure Authority Investments (RIA)**

The South Carolina General Assembly approved federal funding from the American Rescue Plan Act for water/sewer investments. The funds have been awarded via the South Carolina Infrastructure Investment Program.

- **\$1.8 million for Jasper County (Drainage Improvements/Church Road Area). Note: we were also included in the statewide media alert for one of eleven project examples!**
- **24,052,750 million for Beaufort Jasper Water Sewer Authority (Wastewater Pump Stations Upgrades, Water System Improvements, May River Watershed Sewer Master Plan).**

**Over 300 applications were submitted with 216 grants issued.**

# Arts + Education Funding in JCSD

Jasper County School District - is now a priority County with funding support for the Arts + Education partnership with Engaging Creative Minds (ECM)/Arts Grow SC. This is an initiative from the General Assembly to engage school communities in Culture/STEAM - (Science, Technology, Engineering, Arts & Math).

- **ECM provided resources and support for the JCSD Summer Steam Institute AND the current after school sessions.**
- **ECM trained instructors bring creativity to the classroom as they share areas of expertise and integrate it with academic curriculum through arts, culture or an area of STEAM.**
- **Teachers design highly engaging lessons and students receive homework support and participate in IReady Intervention**

# ECM + JCSD Partnership

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Funding through 2024



# Success: State Delegation Request

## Jasper County BMX Request - \$750,000.00

- Identified in 2021 - Born out of resident interest to build a private/public partnership
- Provides an outlet for our residents + children left behind by lack of recreational activities
- Allows our visitor population to flourish as BMX Bicycle travelers trend younger, travel, spend dollars and stay multiple days
- Creates "Regional Draw"
- Supports spending in our local business community

**THANK YOU**

**Senator Margie Bright Matthews!**

Special thanks to Senator Davis and Representatives Hager, Newton and Bradley for lending support to the request throughout the process.

\*Asks by other organizations will bring additional investment into Jasper County.



# Update: State Housing Authority

## 2024 Qualified Allocation Plan (QAP)

We led discussions with our delegation to better position Jasper County in the QAP

Changes of significance on behalf of our County:

- 1) Jasper County was placed in the Group B County (formerly A) category which will result in the following:
  - Jasper County may have a better opportunity of an award when competing with other Group B (we have not been awarded a project since 2008).
  - Proximity to jobs increases from a 1 to a 2-mile radius.
  - Distances to amenities is greater for Group B.

# Update: State Housing Authority

## 2024 Qualified Allocation Plan (QAP)

Changes of significance on behalf of our County (continued):

- 2) The definition of Full-Service Grocery has been revised to include independently owned and chain operations.
- 3) Pharmacy category was revised to include pharmacy or retail.
- 4) The definition of Shopping has been revised to include retail strip and convenience/neighborhood centers.
- 5) Point criteria was added for projects located in counties which have not received a 9% LIHTC award in the previous ten funding cycles.

# Next Up: State & Federal Requests

Heather to reach out to each Council member

Requests to discuss:

- Recreational opportunities in northern Jasper County.
- Blight reduction to serve County and municipal needs.

# Key Dates

- **December 15th, 2023, State Delegation Requests Due**
- **January 1st, 2024, Federal Requests Due (Depending on Federal Government Shutdown/C.R.)**
- **Tuesday, January 9th, 2024 - General Assembly Convenes - Columbia, SC**
- **NACO Legislative Conference - February 10th - 13th - Washington DC**
- **Counties Connect - February 20th & 21st, 2024 - Columbia, SC**
- **Jasper Day at the Statehouse - Wednesday, March 27th, 2024 - Columbia, SC**



# Jasper County Delegation

- About the Senate
- 46 Senators
- 126th Session  
(2024 - 2025)

## Our Senators



**Senator Tom Davis, District 46**

- Chair, Labor, Commerce and Industry
- Banking and Insurance
- Finance
- Fish, Game and Forestry
- Legislative Oversight
- Medical Affairs



**Senator Margie Bright Matthews,  
District 45**

- Corrections and Penology
- Fish, Game and Forestry
- Judiciary
- Medical Affairs
- Transportation

# Jasper County Delegation

## About the House

- 124 House Members
- 126th Session (2024 - 2025)

## Our Representatives



**Rep. Jeff Bradley, 123**

- Chair, Regulations and Admin. Procedures
- Education and Public Works, 1st V.C.



**Rep. Bill Hager, 122**

- Regulations and Admin. Procedures
- Education and Public Works



**Rep. Weston Newton, 120**

- Chair, Judiciary

Heather Rath

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STRATEGY ~~~~~ ADVOCACY

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**Next Update:**

2024 Federal & State Delegation Requests  
Opioid Management Plan  
Legislation To Watch Overview

**THANK YOU!**

