

TOWN OF SEABROOK ISLAND

Town Council – Work Session

October 11, 2022 – 1:00PM

Town Hall, Council Chambers
2001 Seabrook Island Road
Seabrook Island, SC 29455



[Watch Live Stream \(YouTube\)](#)

Virtual Participation: Individuals who wish to participate in the meeting via Zoom may call (843) 768-9121 or email kwatkins@townofseabrookisland.org for log-in information prior to the meeting.

AGENDA

Call to Order – Roll Call – Freedom of Information

Mayor John Gregg

- Appointment of Laurence Buchman to Seabrook Island Utility Commission
- Update of Hurricane IAN Damage Assessment
- Update of Outreach to MUSC

Town Council Members:

- **Jeri Finke**
- **Patricia Fox**
- **Barry Goldstein**
- **Dan Kortvelesy**

Town Administrator Joe Cronin

- Action Items for October 25th Meeting
 - Ordinance 2022-05: An ordinance amending the Town Code for the Town of Seabrook Island, South Carolina; Chapter 26, Taxation; to amend provisions related to the administration of revenues from the State Accommodations Tax; to amend provisions related to the State Accommodations Tax Advisory Committee; to impose a Local Accommodations Tax of one percent (1%); and to implement the provisions of the S.C. "Fairness in Lodging Act"
 - Ordinance 2022-06: An ordinance amending the Development Standards Ordinance for the Town of Seabrook Island, South Carolina; Appendix E, Fee Schedule; so as to amend the fee schedule for various application and service fees

Adjourn

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2022-05

ADOPTED _____

AN ORDINANCE AMENDING THE TOWN CODE FOR THE TOWN OF SEABROOK ISLAND, SOUTH CAROLINA; CHAPTER 26, TAXATION; TO AMEND PROVISIONS RELATED TO THE ADMINISTRATION OF REVENUES FROM THE STATE ACCOMMODATIONS TAX; TO AMEND PROVISIONS RELATED TO THE STATE ACCOMMODATIONS TAX ADVISORY COMMITTEE; TO IMPOSE A LOCAL ACCOMMODATIONS TAX OF ONE PERCENT (1%); AND TO IMPLEMENT THE PROVISIONS OF THE S.C. "FAIRNESS IN LODGING ACT"

WHEREAS, pursuant to S.C. Code 1976, § 6-4-5 et seq, the Mayor and Council for the Town of Seabrook Island shall provide for the use and administration of all monies received from the state accommodations tax program; and

WHEREAS, the Mayor and Council for the Town of Seabrook Island desire to amend Chapter 26, Article II, of the Town Code for the Town of Seabrook Island (hereafter, the "Town Code") so as comply with the requirements S.C. Code 1976, § 6-4-5 et seq, as well as recent case law; and

WHEREAS, pursuant to S.C. Code 1976, § 6-1-520, a local governing body may impose, by ordinance, a local accommodations tax, not to exceed three (3%) percent. However, an ordinance imposing the local accommodations tax must be adopted by a positive majority vote; and

WHEREAS, pursuant to S.C. Code 1976, § 6-1-540, the cumulative rate of county and municipal local accommodations taxes for any portion of the county area may not exceed three (3%) percent, unless the cumulative total of such taxes were in excess of three percent prior to December 31, 1996, in which case the cumulative rate may not exceed the rate that was imposed as of December 31, 1996; and

WHEREAS, on November 16, 1993, Charleston County Council imposed a two (2%) percent countywide accommodations fee; and

WHEREAS, the Mayor and Council for the Town of Seabrook Island desire to impose a one (1%) percent local accommodations tax to offset the town's operating and capital costs related to tourism; and

WHEREAS, pursuant to Title 6, Chapter 1, Article 8, of S.C. Code 1976, the state legislature provides municipalities and counties with an option to exercise additional enforcement authority with respect to local and state accommodations taxes and to engage in active cooperation with the South Carolina Department of Revenue in data sharing, and to provide comprehensive enforcement of the applicable accommodations tax laws so as to promote a more equal competitive playing field for those engaged in the business of renting accommodations to tourists; and

WHEREAS, the Mayor and Council advertised and held a public hearing on the proposed amendments during a duly called meeting on _____, 2022; and

WHEREAS, the Mayor and Council believe it is fitting and proper to amend the Town Code to achieve the objectives referenced herein;

NOW, THEREFORE, pursuant to the authority granted by the Constitution and the General Assembly of the State of South Carolina, **BE IT ORDAINED BY THE MAYOR AND COUNCIL FOR THE TOWN OF SEABROOK ISLAND, S.C.:**

SECTION 1. Amending Chapter 26 of the Town Code. The Town Code for the Town of Seabrook Island, South Carolina; Chapter 26, Taxation; is hereby amended so as to create a new :

Chapter 26 - TAXATION

ARTICLE I. IN GENERAL

Secs. 26-1—26-19. Reserved.

ARTICLE II. STATE ACCOMMODATIONS TAX

Sec. 26-20. Generally.

The town council shall provide for the use and administration of all monies received from the state accommodations tax program in accordance with S.C. Code 1976, § 6-4-5 et seq.

Sec. 26-21. State Accommodations Tax Advisory Committee.

(a) *Established; powers and duties.* The Seabrook Island State Accommodations Tax Advisory Committee is hereby established. The committee is charged with the following powers and duties:

- (1) To make recommendations to the town council concerning the expenditure of revenues generated by the state accommodations tax, consistent with the requirements of state law;
- (2) To adopt general guidelines, application procedures, and such other rules as may be necessary to perform its designated functions;
- (3) To annually receive, review, and consider funding requests from eligible agencies, departments, entities, and organizations;
- (4) To annually provide written recommendations to town council on the awarding of funds from the special fund used for tourism related expenditures ("65% funds"), consistent with the requirements of state law;
- (5) To annually provide written recommendations to town council on the awarding of funds from the special fund used for advertising and promotion ("30% funds"), consistent with the requirements of state law;
- (6) To elect a chairperson from its membership; and

- (7) To perform such other duties as may be assigned or requested by town council.
- (b) *Membership.* The State Accommodations Tax Advisory Committee shall consist of seven (7) members. At least four (4) members shall be selected from the town's hospitality industry, and at least two (2) of the hospitality industry members shall be selected from the lodging industry. One (1) member shall represent the cultural organizations of the town. Members shall be nominated by the mayor and appointed by a majority vote of town council. All members shall serve for a term of two (2) years commencing on January 1st of odd numbered years and expiring on December 31st of the following year. Any member who resigns prior to the expiration of his or her term shall do so in writing to the town clerk/treasurer. Any member may be removed for cause by a majority vote of the town council. A vacancy shall be filled for the remainder of the unexpired term in the same manner as the original appointment. All members shall serve without compensation.
- (c) *Meetings; quorum; rules of order; voting.* The State Accommodations Tax Advisory Committee shall meet at least once per year at a date and time scheduled by the chair or a majority of the committee's membership. All meetings shall be held at Town Hall, unless otherwise advertised, and shall be open to the public. At least four (4) members must be present to constitute a quorum, and no official business may be conducted without a quorum present. Except as otherwise required by state law or town ordinance, all proceedings of the committee shall be governed by Robert's Rules of Order. Official decisions or actions by the committee shall require a majority vote of those members present and voting. Proxy votes shall not be permitted. Any member who has a direct or indirect conflict of interest in any matter before the committee shall be disqualified from participating in any discussion or decision related thereto.
- (d) *Public notice; public records.* Public notice shall be given for each meeting pursuant to S.C. Code 1976, § 30-4-80. The town clerk/treasurer shall prepare an agenda containing the date, time, and location of each meeting, as well as a list of items for action and/or discussion. The town clerk/treasurer shall act as secretary to the committee and shall prepare and keep written minutes of all committee meetings. Unless exempt by state law, all records of the State Accommodations Tax Advisory Committee are deemed public records and shall be made available for inspection upon request.

Secs. 26-22—26-39. Reserved.

ARTICLE III. LOCAL ACCOMMODATIONS TAX

Sec. 26-40. Definitions.

For the purpose of this article, the following definitions shall apply, unless the context clearly indicates or requires a different meaning:

- (A) *Accommodation.* Any room (excluding meeting and conference rooms), campground space, recreational vehicle space, lodging, or other sleeping accommodation within the town which is furnished to renters by a host in return for consideration.
- (B) *Host.* A person or entity who furnishes an accommodation to renters in return for

consideration. A host may include, but is not limited to, the owner or manager of any hotel, motel, inn, condominium, bed and breakfast, residence, short-term rental unit, or any other place in which rooms, lodgings, or sleeping accommodations are provided.

- (C) *Local accommodations tax.* A tax on the gross proceeds derived from the rental of accommodations furnished to renters as provided in S.C. Code 1976, § 12-36-920(A) and which is imposed on every person or entity engaged in the business of furnishing accommodations to renters for consideration.
- (D) *Renter.* Any person or persons who rents a temporary accommodation within the town for a term of thirty (30) continuous days or less in return for consideration.

Sec. 26-41. Local accommodations tax.

- (A) A local accommodations tax equal to one percent (1%) is hereby imposed on the gross proceeds derived from the rental of any accommodation furnished to renters within the town.
- (B) The gross proceeds received from the rental of an accommodation to the same renter for a term of more than thirty (30) continuous days shall not be subject to the local accommodations tax imposed by this article.

Sec. 26-42. Collection and payment of local accommodations tax.

- (A) Payment of the local accommodations tax established herein shall be the liability of the renter. The fee shall be collected by the host at the time the accommodation is furnished.
- (B) The local accommodations tax must be remitted to the town on a monthly basis when the estimated amount of average tax is more than fifty dollars (\$50.00) per month, on a quarterly basis when the estimated amount of average tax is twenty-five dollars (\$25.00) to fifty dollars (\$50.00) per month, and on an annual basis when the estimated amount of average tax is less than twenty-five dollars (\$25.00) per month.
- (C) The town administrator shall promulgate a form of return which shall be utilized by hosts to calculate the amount of local accommodations tax collected and due to the town. This form shall contain a sworn declaration from the host as to the correctness of any information contained therein.
- (D) The host shall return the completed form and the local accommodations tax due for the preceding period no later than the twentieth (20th) day of the following month. Payments which are made or postmarked after the twentieth (20th) shall be subject to late penalties, as specified in Sec. 26-47(B).
- (E) In the event the town elects to contract with Charleston County or another political subdivision of the state for the administration and enforcement of all or part of this article, all payments which are due and payable to the town shall instead be paid to the authorized agent, subject to the same requirements prescribed herein.

Sec. 26-43. Agents required to report when rental property listing dropped.

Real estate agents, brokers, corporations, or listing services required to remit taxes under this section must notify the town, or its authorized agent, if any rental property, previously listed by them, is dropped from their listings.

Sec. 26-44. Local accommodations tax fund.

All proceeds from the local accommodations tax shall be deposited into a restricted account known as the "local accommodations tax fund," which shall be maintained separately from the town's general fund. All interest generated by the local accommodations tax fund shall be credited to the local accommodations tax fund.

Sec. 26-45. Inspections, audits, and financial records.

- (a) For the purpose of enforcing the provisions of this ordinance, the town administrator, his or her designee, or any other authorized agent of the town, is empowered to enter upon the premises of any host, subject to the provisions of this article, to make inspections and to examine and audit books and records. It shall be unlawful for any host to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that the host has filed false information, the costs of the audit shall be added to the total amount due, plus any applicable late penalties and other penalties provided herein. Each day of failure to pay the proper amount of the local accommodations tax shall constitute a separate offense.
- (b) The amount of local accommodations taxes paid or due, the gross income reported, and the results of any inspection or audit, for any individual host shall not be deemed public records and shall not be released without written consent of the host, except as authorized by this ordinance, state or federal law, or proper judicial order. Statistics compiled by classification and other non-identifying information may be deemed public records, as required by law.

Sec. 26-46. Use of funds.

- (A) The revenue generated by the local accommodations tax must be used exclusively for the following purposes:
 - (1) tourism-related buildings including, but not limited to, civic centers, coliseums, and aquariums;
 - (2) tourism-related cultural, recreational, or historic facilities;
 - (3) beach access, renourishment, or other tourism-related lands and water access;
 - (4) highways, roads, streets, and bridges providing access to tourist destinations;
 - (5) advertisements and promotions related to tourism development; or
 - (6) water and sewer infrastructure to serve tourism-related demand.

- (7) operation and maintenance of those items provided in paragraphs (1) through (6) including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.

Sec. 26-47. Violations and penalties.

(A) It shall be a violation of this article to:

- (1) Fail to collect the local accommodations tax imposed by this article;
- (2) Fail to remit local accommodations tax collections as required by this article;
- (3) Knowingly provide false, inaccurate, or misleading information on the form of return or in connection with any inspection, examination, or audit conducted pursuant to this article; and
- (4) Fail to provide access to business and financial books and records to the town or its duly authorized agents for the purpose of an audit upon 24 hours' written notice.

(B) Delinquent payments shall be subject to a late penalty of five percent (5%) per month, or fraction thereof. The late penalty shall be charged on the original amount of the local accommodations tax due, up to a maximum of one hundred percent (100%).

(C) Any person violating any provision of this article shall be deemed guilty of a misdemeanor and, upon conviction, shall be subject to a fine of up to \$500.00 or imprisonment for not more than thirty (30) days, or both. Punishment for violations shall not relieve the offender of liability for delinquent taxes, penalties, and costs provided for in this article.

Secs. 26-48—26-59. Reserved.

ARTICLE IV. FAIRNESS IN LODGING ACT COMPLIANCE

Sec. 26-60. Findings.

(A) The Town Council finds that:

- (1) Providing lodging accommodations for tourists is a major business in the Town of Seabrook Island and State of South Carolina;
- (2) There are instances where individuals who rent residential accommodations to tourists are failing to collect and remit the local accommodations tax imposed pursuant to Article III this chapter and the state sales tax on accommodations imposed pursuant to S.C. Code 1976, § 12-36-920;
- (3) Those who fail to collect and remit local and state accommodations taxes are competing unfairly against those who dutifully meet these legal obligations; and
- (4) By the enactment of the "Fairness in Lodging Act," the state legislature provides

municipalities and counties with an option to exercise additional enforcement authority with respect to these taxes and to engage in active cooperation with the South Carolina Department of Revenue in data sharing, to provide comprehensive enforcement of the applicable accommodations tax laws so as to promote a more equal competitive playing field for those engaged in the business of renting accommodations to tourists.

Sec. 26-61. Implementation; applicability.

- (A) The town council hereby implements the provisions of Title 6, Chapter 1, Article 8, of the S.C. Code of Laws 1976, also known as the "Fairness in Lodging Act."
- (B) The provisions of this article do not apply to any residential real property lawfully assessed for property tax purposes pursuant to S.C. Code 1976, § 12-43-220(c), when all rental income on the property is not included in gross income for federal income tax purposes pursuant to Internal Revenue Code Section 280A(g).

Sec. 26-62. Sharing of data; notices in annual property tax notices; civil penalties.

- (A) The town administrator, his or her designee, or any other authorized agent of the town shall be authorized to share returns, copies of returns, and other documents filed with or otherwise available to the town or its authorized agent with the South Carolina Department of Revenue when such data may be helpful in determining possible instances of noncompliance.
- (B) The town administrator shall include, or cause to be included, notices in annual property tax notices for parcels of residential real property assessed for property tax purposes pursuant to S.C. Code 1976, § 12-43-220(c). These notices must provide details of local accommodations tax and state sales tax on accommodations required to be paid by persons renting residential real property to tourists within the town and the intention of the implementing jurisdiction to vigorously to enforce these requirements. Details must include specific information on obtaining additional information with respect to these requirements and the names, addresses, and telephone numbers of officials of implementing jurisdictions that are able to answer questions, provide forms, and assist in compliance. The town administrator shall be authorized to reimburse Charleston County for extra expenses incurred by the county in providing these notices.
- (C) In addition to other penalties authorized by Sec. 26-47(B) and (C), the town may impose, with respect to a single rental property, a one-time civil penalty for noncompliance for failure to collect and remit local accommodations tax of not less than five hundred dollars (\$500.00) nor more than two thousand dollars (\$2,000.00) for each seven days the property was rented. This additional penalty may not be imposed unless the owner has received the notice provided pursuant to subsection (B). For purposes of enforcement and collection, this penalty is deemed property tax on the rental property.

SECTION 2. Severability.

If any section, subsection, paragraph, clause, or provision of this ordinance shall be deemed to be unconstitutional, unenforceable, or otherwise invalid by the final decision of a court of competent

jurisdiction, it shall be construed to have been the legislative intent of Town Council to pass said ordinance without such unconstitutional provision, and the validity of all remaining sections, subsections, paragraphs, clauses, or provisions of said ordinance shall not be affected thereby. If said ordinance, or any provision thereof, is held by the final decision of a court of competent jurisdiction to be inapplicable to any person, group of persons, property, kind of property, circumstances or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property, or circumstances.

SECTION 3. Conflicting Ordinances Repealed.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 4. Notice to S.C. Department of Revenue.

The Town Clerk shall provide a certified copy of this ordinance to the Director of the South Carolina Department of Revenue, as required by S.C. Code 1976, § 6-1-815(A).

SECTION 5. Effective Date.

This ordinance shall be effective from and after January 1, 2023.

SIGNED AND SEALED this ____ day of _____, 2022, having been duly adopted by the Town Council for the Town of Seabrook Island on the ____ day of _____, 2022.

First Reading: September 27, 2022
Public Hearing: October 25, 2022
Second Reading: October 25, 2022

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST

Katharine E. Watkins, Town Clerk

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2022-05

ADOPTED _____

AN ORDINANCE AMENDING THE TOWN CODE FOR THE TOWN OF SEABROOK ISLAND, SOUTH CAROLINA; CHAPTER 26, TAXATION; TO AMEND PROVISIONS RELATED TO THE ADMINISTRATION OF REVENUES FROM THE STATE ACCOMMODATIONS TAX; TO AMEND PROVISIONS RELATED TO THE STATE ACCOMMODATIONS TAX ADVISORY COMMITTEE; TO IMPOSE A LOCAL ACCOMMODATIONS TAX OF ONE PERCENT (1%); AND TO IMPLEMENT THE PROVISIONS OF THE S.C. "FAIRNESS IN LODGING ACT"

WHEREAS, pursuant to S.C. Code 1976, § 6-4-5 et seq, the Mayor and Council for the Town of Seabrook Island shall provide for the use and administration of all monies received from the state accommodations tax program; and

WHEREAS, the Mayor and Council for the Town of Seabrook Island desire to amend Chapter 26, Article II, of the Town Code for the Town of Seabrook Island (hereafter, the "Town Code") so as comply with the requirements S.C. Code 1976, § 6-4-5 et seq, as well as recent case law; and

WHEREAS, pursuant to S.C. Code 1976, § 6-1-520, a local governing body may impose, by ordinance, a local accommodations tax, not to exceed three (3%) percent. However, an ordinance imposing the local accommodations tax must be adopted by a positive majority vote; and

WHEREAS, pursuant to S.C. Code 1976, § 6-1-540, the cumulative rate of county and municipal local accommodations taxes for any portion of the county area may not exceed three (3%) percent, unless the cumulative total of such taxes were in excess of three percent prior to December 31, 1996, in which case the cumulative rate may not exceed the rate that was imposed as of December 31, 1996; and

WHEREAS, on November 16, 1993, Charleston County Council imposed a two (2%) percent countywide accommodations fee; and

WHEREAS, the Mayor and Council for the Town of Seabrook Island desire to impose a one (1%) percent local accommodations tax to offset the town's operating and capital costs related to tourism; and

WHEREAS, pursuant to Title 6, Chapter 1, Article 8, of S.C. Code 1976, the state legislature provides municipalities and counties with an option to exercise additional enforcement authority with respect to local and state accommodations taxes and to engage in active cooperation with the South Carolina Department of Revenue in data sharing, and to provide comprehensive enforcement of the applicable accommodations tax laws so as to promote a more equal competitive playing field for those engaged in the business of renting accommodations to tourists; and

WHEREAS, the Mayor and Council advertised and held a public hearing on the proposed amendments during a duly called meeting on _____, 2022; and

WHEREAS, the Mayor and Council believe it is fitting and proper to amend the Town Code to achieve the objectives referenced herein;

NOW, THEREFORE, pursuant to the authority granted by the Constitution and the General Assembly of the State of South Carolina, **BE IT ORDAINED BY THE MAYOR AND COUNCIL FOR THE TOWN OF SEABROOK ISLAND, S.C.:**

SECTION 1. Amending Chapter 26 of the Town Code. The Town Code for the Town of Seabrook Island, South Carolina; Chapter 26, Taxation; is hereby amended so as to create a new :

Chapter 26 - TAXATION

ARTICLE I. IN GENERAL

Secs. 26-1—26-19. Reserved.

ARTICLE II. STATE ACCOMMODATIONS TAX~~ADVISORY COMMITTEE~~

Sec. 26-20. ~~Generally Created.~~

~~The town council shall provide for the use and administration of all monies received from the state accommodations tax program in accordance with S.C. Code 1976, § 6-4-5 et seq. There is hereby created the Town of Seabrook Island Accommodations Tax Advisory Committee.~~

Sec. 26-21. ~~State Accommodations Tax Advisory Committee~~Composition; terms; vacancy.

~~(a) *Established; powers and duties.* The Seabrook Island State Accommodations Tax Advisory Committee is hereby established. The committee is charged with the following powers and duties:~~

- ~~(1) To make recommendations to the town council concerning the expenditure of revenues generated by the state accommodations tax, consistent with the requirements of state law;~~
- ~~(2) To adopt general guidelines, application procedures, and such other rules as may be necessary to perform its designated functions;~~
- ~~(3) To annually receive, review, and consider funding requests from eligible agencies, departments, entities, and organizations;~~
- ~~(4) To annually provide written recommendations to town council on the awarding of funds from the special fund used for tourism related expenditures (“65% funds”), consistent with the requirements of state law;~~
- ~~(5) To annually provide written recommendations to town council on the awarding of funds from the special fund used for advertising and promotion (“30% funds”), consistent with the requirements of state law;~~
- ~~(6) To elect a chairperson from its membership; and~~

(7) To perform such other duties as may be assigned or requested by town council.

(b) *Membership.* The State Accommodations Tax Advisory Committee shall consist of seven (7) members. At least four (4) members shall be selected from the town's hospitality industry, and at least two (2) of the hospitality industry members shall be selected from the lodging industry. One (1) member shall represent the cultural organizations of the town. Members shall be nominated by the mayor and appointed by a majority vote of town council. All members shall serve for a term of two (2) years commencing on January 1st of odd numbered years and expiring on December 31st of the following year. Any member who resigns prior to the expiration of his or her term shall do so in writing to the town clerk/treasurer. Any member may be removed for cause by a majority vote of the town council. A vacancy shall be filled for the remainder of the unexpired term in the same manner as the original appointment. All members shall serve without compensation.

(c) *Meetings; quorum; rules of order; voting.* The State Accommodations Tax Advisory Committee shall meet at least once per year at a date and time scheduled by the chair or a majority of the committee's membership. All meetings shall be held at Town Hall, unless otherwise advertised, and shall be open to the public. At least four (4) members must be present to constitute a quorum, and no official business may be conducted without a quorum present. Except as otherwise required by state law or town ordinance, all proceedings of the committee shall be governed by Robert's Rules of Order. Official decisions or actions by the committee shall require a majority vote of those members present and voting. Proxy votes shall not be permitted. Any member who has a direct or indirect conflict of interest in any matter before the committee shall be disqualified from participating in any discussion or decision related thereto.

(d) *Public notice; public records.* Public notice shall be given for each meeting pursuant to S.C. Code 1976, § 30-4-80. The town clerk/treasurer shall prepare an agenda containing the date, time, and location of each meeting, as well as a list of items for action and/or discussion. The town clerk/treasurer shall act as secretary to the committee and shall prepare and keep written minutes of all committee meetings. Unless exempt by state law, all records of the State Accommodations Tax Advisory Committee are deemed public records and shall be made available for inspection upon request.

~~(a) The accommodations tax advisory committee shall be composed of seven members. Four members shall be employees of, have a financial interest in, or otherwise represent the town's hospitality industry. One member shall represent the cultural organizations of the town.~~

~~(b) Members shall be appointed by the town council and serve for a term of two years; provided that upon the creation of a vacancy on the committee, the replacement member shall fill the unexpired term of the member he has replaced. All terms shall end on December 31 of the appropriate year.~~

Secs. 26-22—26-39. Reserved Powers and duties.

~~(a) The accommodations tax advisory committee shall be an advisory committee to the town~~

~~council, and shall make recommendations to the town council concerning the expenditure of revenues received by the town which have been generated from the accommodations tax, consistent with the requirements of state law.~~

~~(b) The committee shall:~~

~~(1) Elect a chairperson and secretary from its membership;~~

~~(2) Make such rules as are necessary to perform its designated function;~~

~~(3) Advertise its meetings by placing a notice on the official town bulletin board at least 24 hours prior to each meeting;~~

~~(4) Keep minutes of all meetings; and~~

~~(5) Meet as often as necessary to perform its designated function but no less than once per year.~~

~~(c) Upon the town council's request, the committee shall meet to consider and make recommendations concerning any matter within its purview, as set forth in subsections (a) and (b) of this section.~~

~~Sec. 26-23. Compensation.~~

~~Members will serve without compensation.~~

ARTICLE III. LOCAL ACCOMMODATIONS TAX

Sec. 26-40. Definitions.

For the purpose of this article, the following definitions shall apply, unless the context clearly indicates or requires a different meaning:

(A) *Accommodation.* Any room (excluding meeting and conference rooms), campground space, recreational vehicle space, lodging, or other sleeping accommodation within the town which is furnished to renters by a host in return for consideration.

(B) *Host.* A person or entity who furnishes an accommodation to renters in return for consideration. A host may include, but is not limited to, the owner or manager of any hotel, motel, inn, condominium, bed and breakfast, residence, short-term rental unit, or any other place in which rooms, lodgings, or sleeping accommodations are provided.

(C) *Local accommodations tax.* A tax on the gross proceeds derived from the rental of accommodations furnished to renters as provided in S.C. Code 1976, § 12-36-920(A) and which is imposed on every person or entity engaged in the business of furnishing accommodations to renters for consideration.

(D) *Renter.* Any person or persons who rents a temporary accommodation within the town for a

term of thirty (30) continuous days or less in return for consideration.

Sec. 26-41. Local accommodations tax.

(A) A local accommodations tax equal to one percent (1%) is hereby imposed on the gross proceeds derived from the rental of any accommodation furnished to renters within the town.

(B) The gross proceeds received from the rental of an accommodation to the same renter for a term of more than thirty (30) continuous days shall not be subject to the local accommodations tax imposed by this article.

Sec. 26-42. Collection and payment of local accommodations tax.

(A) Payment of the local accommodations tax established herein shall be the liability of the renter. The fee shall be collected by the host at the time the accommodation is furnished.

(B) The local accommodations tax must be remitted to the town on a monthly basis when the estimated amount of average tax is more than fifty dollars (\$50.00) per month, on a quarterly basis when the estimated amount of average tax is twenty-five dollars (\$25.00) to fifty dollars (\$50.00) per month, and on an annual basis when the estimated amount of average tax is less than twenty-five dollars (\$25.00) per month.

(C) The town administrator shall promulgate a form of return which shall be utilized by hosts to calculate the amount of local accommodations tax collected and due to the town. This form shall contain a sworn declaration from the host as to the correctness of any information contained therein.

(D) The host shall return the completed form and the local accommodations tax due for the preceding period no later than the twentieth (20th) day of the following month. Payments which are made or postmarked after the twentieth (20th) shall be subject to late penalties, as specified in Sec. 26-47(B).

(E) In the event the town elects to contract with Charleston County or another political subdivision of the state for the administration and enforcement of all or part of this article, all payments which are due and payable to the town shall instead be paid to the authorized agent, subject to the same requirements prescribed herein.

Sec. 26-43. Agents required to report when rental property listing dropped.

Real estate agents, brokers, corporations, or listing services required to remit taxes under this section must notify the town, or it's authorized agent, if any rental property, previously listed by them, is dropped from their listings.

Sec. 26-44. Local accommodations tax fund.

All proceeds from the local accommodations tax shall be deposited into a restricted account known as the "local accommodations tax fund," which shall be maintained separately from the

town's general fund. All interest generated by the local accommodations tax fund shall be credited to the local accommodations tax fund.

Sec. 26-45. Inspections, audits, and financial records.

- (a) For the purpose of enforcing the provisions of this ordinance, the town administrator, his or her designee, or any other authorized agent of the town, is empowered to enter upon the premises of any host, subject to the provisions of this article, to make inspections and to examine and audit books and records. It shall be unlawful for any host to fail or refuse to make available the necessary books and records. In the event an audit or inspection reveals that the host has filed false information, the costs of the audit shall be added to the total amount due, plus any applicable late penalties and other penalties provided herein. Each day of failure to pay the proper amount of the local accommodations tax shall constitute a separate offense.
- (b) The amount of local accommodations taxes paid or due, the gross income reported, and the results of any inspection or audit, for any individual host shall not be deemed public records and shall not be released without written consent of the host, except as authorized by this ordinance, state or federal law, or proper judicial order. Statistics compiled by classification and other non-identifying information may be deemed public records, as required by law.

Sec. 26-46. Use of funds.

- (A) The revenue generated by the local accommodations tax must be used exclusively for the following purposes:
- (1) tourism-related buildings including, but not limited to, civic centers, coliseums, and aquariums;
 - (2) tourism-related cultural, recreational, or historic facilities;
 - (3) beach access, renourishment, or other tourism-related lands and water access;
 - (4) highways, roads, streets, and bridges providing access to tourist destinations;
 - (5) advertisements and promotions related to tourism development; or
 - (6) water and sewer infrastructure to serve tourism-related demand.
 - (7) operation and maintenance of those items provided in paragraphs (1) through (6) including police, fire protection, emergency medical services, and emergency-preparedness operations directly attendant to those facilities.

Sec. 26-47. Violations and penalties.

- (A) It shall be a violation of this article to:
- (1) Fail to collect the local accommodations tax imposed by this article;

- (2) Fail to remit local accommodations tax collections as required by this article;
 - (3) Knowingly provide false, inaccurate, or misleading information on the form of return or in connection with any inspection, examination, or audit conducted pursuant to this article; and
 - (4) Fail to provide access to business and financial books and records to the town or its duly authorized agents for the purpose of an audit upon 24 hours' written notice.
- (B) Delinquent payments shall be subject to a late penalty of five percent (5%) per month, or fraction thereof. The late penalty shall be charged on the original amount of the local accommodations tax due, up to a maximum of one hundred percent (100%).
- (C) Any person violating any provision of this article shall be deemed guilty of a misdemeanor and, upon conviction, shall be subject to a fine of up to \$500.00 or imprisonment for not more than thirty (30) days, or both. Punishment for violations shall not relieve the offender of liability for delinquent taxes, penalties, and costs provided for in this article.

Secs. 26-48—26-59. Reserved.

ARTICLE IV. FAIRNESS IN LODGING ACT COMPLIANCE

Sec. 26-60. Findings.

(A) The Town Council finds that:

- (1) Providing lodging accommodations for tourists is a major business in the Town of Seabrook Island and State of South Carolina;
- (2) There are instances where individuals who rent residential accommodations to tourists are failing to collect and remit the local accommodations tax imposed pursuant to Article III this chapter and the state sales tax on accommodations imposed pursuant to S.C. Code 1976, § 12-36-920;
- (3) Those who fail to collect and remit local and state accommodations taxes are competing unfairly against those who dutifully meet these legal obligations; and
- (4) By the enactment of the “Fairness in Lodging Act,” the state legislature provides municipalities and counties with an option to exercise additional enforcement authority with respect to these taxes and to engage in active cooperation with the South Carolina Department of Revenue in data sharing, to provide comprehensive enforcement of the applicable accommodations tax laws so as to promote a more equal competitive playing field for those engaged in the business of renting accommodations to tourists.

Sec. 26-61. Implementation; applicability.

(A) The town council hereby implements the provisions of Title 6, Chapter 1, Article 8, of the S.C. Code of Laws 1976, also known as the “Fairness in Lodging Act.”

(B) The provisions of this article do not apply to any residential real property lawfully assessed for property tax purposes pursuant to S.C. Code 1976, § 12-43-220(c), when all rental income on the property is not included in gross income for federal income tax purposes pursuant to Internal Revenue Code Section 280A(g).

Sec. 26-62. Sharing of data; notices in annual property tax notices; civil penalties.

(A) The town administrator, his or her designee, or any other authorized agent of the town shall be authorized to share returns, copies of returns, and other documents filed with or otherwise available to the town or its authorized agent with the South Carolina Department of Revenue when such data may be helpful in determining possible instances of noncompliance.

(B) The town administrator shall include, or cause to be included, notices in annual property tax notices for parcels of residential real property assessed for property tax purposes pursuant to S.C. Code 1976, § 12-43-220(c). These notices must provide details of local accommodations tax and state sales tax on accommodations required to be paid by persons renting residential real property to tourists within the town and the intention of the implementing jurisdiction to vigorously to enforce these requirements. Details must include specific information on obtaining additional information with respect to these requirements and the names, addresses, and telephone numbers of officials of implementing jurisdictions that are able to answer questions, provide forms, and assist in compliance. The town administrator shall be authorized to reimburse Charleston County for extra expenses incurred by the county in providing these notices.

(C) In addition to other penalties authorized by Sec. 26-47(B) and (C), the town may impose, with respect to a single rental property, a one-time civil penalty for noncompliance for failure to collect and remit local accommodations tax of not less than five hundred dollars (\$500.00) nor more than two thousand dollars (\$2,000.00) for each seven days the property was rented. This additional penalty may not be imposed unless the owner has received the notice provided pursuant to subsection (B). For purposes of enforcement and collection, this penalty is deemed property tax on the rental property.

SECTION 2. Severability.

If any section, subsection, paragraph, clause, or provision of this ordinance shall be deemed to be unconstitutional, unenforceable, or otherwise invalid by the final decision of a court of competent jurisdiction, it shall be construed to have been the legislative intent of Town Council to pass said ordinance without such unconstitutional provision, and the validity of all remaining sections, subsections, paragraphs, clauses, or provisions of said ordinance shall not be affected thereby. If said ordinance, or any provision thereof, is held by the final decision of a court of competent jurisdiction to be inapplicable to any person, group of persons, property, kind of property, circumstances or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property, or circumstances.

SECTION 3. Conflicting Ordinances Repealed.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby

repealed.

SECTION 4. Notice to S.C. Department of Revenue.

The Town Clerk shall provide a certified copy of this ordinance to the Director of the South Carolina Department of Revenue, as required by S.C. Code 1976, § 6-1-815(A).

SECTION 5. Effective Date.

This ordinance shall be effective from and after January 1, 2023.

SIGNED AND SEALED this ____ day of _____, 2022, having been duly adopted by the Town Council for the Town of Seabrook Island on the ____ day of _____, 2022.

First Reading:
Public Hearing:
Second Reading:

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST

Katharine E. Watkins, Town Clerk

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2022-06

ADOPTED _____

AN ORDINANCE AMENDING THE DEVELOPMENT STANDARDS ORDINANCE FOR THE TOWN OF SEABROOK ISLAND, SOUTH CAROLINA; APPENDIX E, FEE SCHEDULE; SO AS TO AMEND THE FEE SCHEDULE FOR VARIOUS APPLICATION AND SERVICE FEES

WHEREAS, Appendix E to the Development Standards Ordinance for the Town of Seabrook Island (hereafter, the “DSO”) establishes a schedule of fees (hereafter, the “Fee Schedule”) for various activities which are subject to prior review and approval by the Town pursuant to the requirements of the DSO; and

WHEREAS, in reviewing and updating its Fee Schedule, the Mayor and Council considered the Town’s actual costs of providing such services, including, but not limited to: personnel, equipment, operating expenses, professional consultants, public meeting costs, public notice, supplies and transportation; and

WHEREAS, as part of the review process, the Town also reviewed the current fee schedules of Charleston County and neighboring municipalities; and

WHEREAS, the Mayor and Council for the Town of Seabrook Island believe that amending the Fee Schedule is in the best interest of the town and will provide for efficient and effective administration and enforcement of the requirements contained within the DSO; and

WHEREAS, as required by law, the Town of Seabrook Island Planning Commission reviewed the proposed amendments during a regularly scheduled meeting on October 12, 2022, at which time members of the Planning Commission recommended _____; and

WHEREAS, the Mayor and Council advertised and held a public hearing on the proposed amendments during a duly called meeting on October 25, 2022, with public input duly noted;

NOW, THEREFORE, pursuant to the authority granted by the Constitution and the General Assembly of the State of South Carolina, **BE IT ORDAINED BY THE MAYOR AND COUNCIL FOR THE TOWN OF SEABROOK ISLAND:**

SECTION 1. Amending Appendix E to the DSO. The Development Standards Ordinance for the Town of Seabrook Island, South Carolina; Appendix E, Fee Schedule; is hereby amended so as to repeal and replace the existing Appendix E in its entirety with a new Appendix E, a copy of which is attached hereto as “Exhibit A.” The attached “Exhibit A” is hereby adopted by reference as if fully set forth within this section.

SECTION 2. Severability.

If any part of this ordinance shall be deemed to be unconstitutional, unenforceable, or otherwise invalid by the final decision of a court of competent jurisdiction, it shall be construed to have been the legislative intent of Town Council to pass said ordinance without such unconstitutional provision, and the

validity of all remaining sections, subsections, paragraphs, clauses, or provisions of said ordinance shall not be affected thereby. If said ordinance, or any provision thereof, is held by the final decision of a court of competent jurisdiction to be inapplicable to any person, group of persons, property, kind of property, circumstances or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property or circumstances.

SECTION 3. Conflicting Ordinances Repealed.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 4. Effective Date.

This ordinance shall be effective from and after January 1, 2023.

SIGNED AND SEALED this ___ day of _____, 2022, having been duly adopted by the Town Council for the Town of Seabrook Island on the ___ day of _____, 2022.

First Reading: September 27, 2022
Public Hearing: October 25, 2022
Second Reading: October 25, 2022

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST

Katharine E. Watkins, Town Clerk

Fee Schedule

**APPENDIX
E**

Town of Seabrook Island
Development Standards Ordinance



Fee Schedule

Table E-1. Fee Schedule	
Service	Fee Amount
Zoning Permit Fees (Including Site Plan Review)	
A. Residential Zoning Permit: Single-Family, Two-Family & Cluster Home Dwellings	
1. New Construction	Construction Value ¹ x 0.15% (Min. \$350.00)
2. Addition or Modification to Principal Structure	\$250.00
3. Renovation (No Change to Building Footprint)	
a. ≤ 50% Building Fair Market Value (Minor)	\$50.00
b. > 50% Building Fair Market Value (Major)	\$250.00
4. Minor Repairs & Maintenance ²	No Charge
5. Accessory Building, Structure or Site Improvement ³	
a. ≤ 150 Sq Ft	\$50.00
b. > 150 Sq Ft	\$150.00
6. Accessory Dwelling Unit	\$350.00
B. Residential Zoning Permit: Townhome & Multi-Family Dwellings	
1. New Construction	Construction Value ¹ x 0.15% (Min. \$500.00)
2. Addition or Modification to Principal Structure	
a. < 10% Current Floor Area (Max. 5,000 Sq Ft)	\$250.00
b. ≥ 10% Current Floor Area (Or 5,000+ Sq Ft)	\$400.00
3. Renovation (No Change to Building Footprint)	
a. Single-Unit Renovation (≤ 50% Building FMV)	\$50.00
b. ≤ 50% Building Fair Market Value (Minor)	\$250.00
c. > 50% Building Fair Market Value (Major)	\$400.00
4. Minor Repairs & Maintenance ²	No Charge
5. Accessory Building, Structure or Site Improvement ³	
a. Single-Unit Accessory Structure (≤ 150 Sq Ft)	\$50.00
b. Single-Unit Accessory Structure (151-600 Sq Ft)	\$150.00
c. ≤ 600 Sq Ft (Administrative Review)	\$250.00
d. > 600 Sq Ft (Planning Commission Review)	\$400.00
6. Parking Lot Construction / Expansion (No Building)	\$400.00
C. Non-Residential Zoning Permit	
1. New Construction	Construction Value ¹ x 0.15% (Min. \$500.00)
2. Addition or Modification to Principal Structure	
a. < 10% Current Floor Area (Max. 5,000 Sq Ft)	\$250.00
b. ≥ 10% Current Floor Area (Or 5,000+ Sq Ft)	\$400.00
3. Renovation/Upfit (No Change to Building Footprint)	
a. ≤ 50% Building Fair Market Value (Minor)	\$250.00
b. > 50% Building Fair Market Value (Major)	\$400.00
4. Minor Repairs & Maintenance ²	No Charge
5. Accessory Building, Structure or Site Improvement ³	
a. ≤ 600 Sq Ft (Administrative Review)	\$250.00
b. > 600 Sq Ft (Planning Commission Review)	\$400.00
6. Parking Lot Construction / Expansion (No Building)	\$400.00
7. Wireless Communication Towers and Antennae	
a. New Wireless Communications Tower	\$2,500.00
b. New/Replacement Antenna Installation	\$250.00

Table E-1. Fee Schedule	
D. Change of Use / Occupancy Permit	
1. Change of Use / Occupancy Permit	\$100.00
E. Home Occupation Permit	
1. Home Occupation Permit	\$50.00
F. Short-Term Rental Permit	
1. Short-Term Rental Permit - New	\$450.00
2. Short-Term Rental Permit - Renewal	\$450.00
3. Modification of Existing Short-Term Rental Permit	
a. Change of Owner, Agent or Local Contact	\$25.00
b. All Other Modifications	\$100.00
4. Reinstatement of Suspended Short-Term Rental Permit	\$225.00
5. Late Application Fee (If Received After Renewal Deadline or Commenced Renting Prior to Issuance)	
a. ≤ 31 Days Late	Permit Fee + \$150.00
b. 32-61 Days Late	Permit Fee + \$300.00
c. > 61 Days Late	Permit Fee + \$450.00
G. Temporary Use Permit	
1. Uses, Events & Activities ≤ 10 Days in Duration	\$50.00
2. Uses, Events & Activities > 10 Days in Duration	\$100.00
3. Permit Renewal (Administrative Review)	\$25.00
H. Sign Permit	
1. Freestanding Sign	\$100.00
2. Building Sign (Awning, Door, Wall, Window, etc.)	\$50.00
3. Reface or Repair of Existing Sign	\$30.00
4. Temporary Sign	\$15.00
I. Tree Removal Permits	
1. Protected Tree Removal Permit	\$50.00 Per Tree
2. Post Facto Tree Removal Permit	\$500.00 Per Tree
3. Payment in Lieu of Mitigation	150% of Actual Replacement Cost of the Species to be Removed (Min. 6" Caliper)
J. Post Facto Surcharge	
A "Post Facto Surcharge" equal to 100% of the permit amount shall be assessed in instances where work has commenced prior to obtaining a required permit. This surcharge shall be in addition to any other fines penalties which may be assessed, if applicable. The surcharge shall not apply to Short-Term Rental Permits, which are subject to the Late Application Fee, or Tree Removal Permits, which are subject to a separate post facto fee.	
Building Permit and Inspection Fees	
A. Building Permits & Inspections (Charleston County)	
Pursuant to Section 6-2 of the Town Code, all fees imposed by Charleston County for permitting and inspection services are adopted by reference and shall be paid directly to the County.	
Subdivision Plat Review and Recording Fees	
A. Plat Review Fees	
1. Exempt Plat	\$75.00
2. Preliminary Plat	
a. Minor Subdivision (≤ 10 Lots)	\$500.00
b. Major Subdivision (> 10 Lots)	\$500.00 + \$20.00 Per Lot
3. Final Plat	
a. Minor Subdivision (≤ 10 Lots)	\$250.00

Table E-1. Fee Schedule	
b. Major Subdivision (> 10 Lots)	\$250.00 + \$10.00 Per Lot
B. Recording Fees	
1. Plat Recording Fee	\$100.00 + \$25.00 Per Page
Boundary, Map and Text Amendment Fees	
A. Boundary Amendments	
1. Application for Annexation	\$250.00
B. Map Amendments (Rezoning)	
1. Application for Rezoning / Zoning Upon Annexation	
a. CP Zoning Designation	No Charge
b. All Zoning Designations Except CP and MU	\$350.00
c. MU Zoning Designation	\$1,500.00
Board and Commission Review Fees Commission Review Fees	
A. Board of Zoning Appeals	
1. Application for Appeal of Administrative Decision	\$250.00 ⁴
2. Application for Special Exception	\$500.00
3. Application for Variance	\$500.00
B. Planning Commission	
1. Application for Address Change	\$50.00
2. Application for Appeal of Administrative Decision	\$250.00 ⁴
3. Application for Encroachment Permit (Curb Cut)	
a. New Curb Cut	\$500.00
b. Modification of Existing Curb Cut	\$250.00
4. Application for Street Name Change	\$250.00
Other Services	
A. Copies (Printed)	
1. Comprehensive Plan (Color Copy)	\$25.00
2. Development Standards Ordinance (Color Copy)	\$65.00
3. Zoning Map (Large Color Copy)	\$35.00
4. Standard Copies: Black & White	
a. 8.5 inches x 11 inches	\$0.10 Per Page
b. 11 inches x 17 inches	\$0.20 Per Page
5. Standard Copies: Color	
a. 8.5 inches x 11 inches	\$0.25 Per Page
b. 11 inches x 17 inches	\$0.50 Per Page
B. Field Verification Fee	
1. At the Zoning Administrator's discretion, a field verification fee may be charged in lieu of submitting a property survey in instances when the Zoning Administrator reasonably believes that compliance may be determined by field verification.	\$75.00 Per Hour (One Hour Minimum)
C. Outside Professional Services & Consultants	
1. The Zoning Administrator may engage outside professional service providers and consultants (such as architects, attorneys, engineers and other professionals) when such services are deemed necessary to review or evaluate an application or request.	Actual Cost + 10% Administrative Fee
D. Verification Letters	
1. Flood Zone Verification Letter	\$35.00
2. Zoning District Verification Letter	\$35.00

- ¹ The valuation of any proposed construction will be based on the greater of the following: 1) the actual contract price indicated on the permit application or 2) the value calculated using the most recent "Square Foot Construction Cost Table," as published by the International Code Council (ICC).
- ² For purposes of this fee schedule, "minor repairs and maintenance" generally includes service, repairs, and maintenance to existing structures and building systems. (A zoning permit will generally be required for all new installations, modifications and replacements of such structures and systems.)
- ³ For purposes of this fee schedule, "accessory building, structure or site improvement" includes the following:
- Air conditioning and mechanical equipment (including associated stands);
 - Awnings;
 - Boardwalks and walkovers;
 - Detached garages and carports;
 - Docks;
 - Driveways and walkways;
 - Elevators and lifts;
 - Equipment stands;
 - Fences and walls (including retaining walls);
 - Fire pits;
 - Generators;
 - Outdoor showers;
 - Patios;
 - Playgrounds and play systems;
 - Propane tanks (above and below ground);
 - Ramps;
 - Sheds;
 - Swimming pools and spas;
 - Uncovered decks, stairways and stoops; and
 - Similar structures which are customarily incidental and subordinate to a principal building and located on the same lot as the principal building or use.
- ⁴ The application fee for the appeal of an administrative decision shall be refundable if the appeal is successful.

TOWN OF SEABROOK ISLAND

ORDINANCE NO. 2022-06

ADOPTED _____

AN ORDINANCE AMENDING THE DEVELOPMENT STANDARDS ORDINANCE FOR THE TOWN OF SEABROOK ISLAND, SOUTH CAROLINA; APPENDIX E, FEE SCHEDULE; SO AS TO AMEND THE FEE SCHEDULE FOR VARIOUS APPLICATION AND SERVICE FEES

WHEREAS, Appendix E to the Development Standards Ordinance for the Town of Seabrook Island (hereafter, the “DSO”) establishes a schedule of fees (hereafter, the “Fee Schedule”) for various activities which are subject to prior review and approval by the Town pursuant to the requirements of the DSO; and

WHEREAS, in reviewing and updating its Fee Schedule, the Mayor and Council considered the Town’s actual costs of providing such services, including, but not limited to: personnel, equipment, operating expenses, professional consultants, public meeting costs, public notice, supplies and transportation; and

WHEREAS, as part of the review process, the Town also reviewed the current fee schedules of Charleston County and neighboring municipalities; and

WHEREAS, the Mayor and Council for the Town of Seabrook Island believe that amending the Fee Schedule is in the best interest of the town and will provide for efficient and effective administration and enforcement of the requirements contained within the DSO; and

WHEREAS, as required by law, the Town of Seabrook Island Planning Commission reviewed the proposed amendments during a regularly scheduled meeting on October 12, 2022, at which time members of the Planning Commission recommended _____; and

WHEREAS, the Mayor and Council advertised and held a public hearing on the proposed amendments during a duly called meeting on October 25, 2022, with public input duly noted;

NOW, THEREFORE, pursuant to the authority granted by the Constitution and the General Assembly of the State of South Carolina, **BE IT ORDAINED BY THE MAYOR AND COUNCIL FOR THE TOWN OF SEABROOK ISLAND:**

SECTION 1. Amending Appendix E to the DSO. The Development Standards Ordinance for the Town of Seabrook Island, South Carolina; Appendix E, Fee Schedule; is hereby amended so as to repeal and replace the existing Appendix E in its entirety with a new Appendix E, a copy of which is attached hereto as “Exhibit A.” The attached “Exhibit A” is hereby adopted by reference as if fully set forth within this section.

SECTION 2. Severability.

If any part of this ordinance shall be deemed to be unconstitutional, unenforceable, or otherwise invalid by the final decision of a court of competent jurisdiction, it shall be construed to have been the legislative intent of Town Council to pass said ordinance without such unconstitutional provision, and the

validity of all remaining sections, subsections, paragraphs, clauses, or provisions of said ordinance shall not be affected thereby. If said ordinance, or any provision thereof, is held by the final decision of a court of competent jurisdiction to be inapplicable to any person, group of persons, property, kind of property, circumstances or set of circumstances, such holding shall not affect the applicability thereof to any other persons, property or circumstances.

SECTION 3. Conflicting Ordinances Repealed.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 4. Effective Date.

This ordinance shall be effective from and after January 1, 2023.

SIGNED AND SEALED this ___ day of _____, 2022, having been duly adopted by the Town Council for the Town of Seabrook Island on the ___ day of _____, 2022.

First Reading:
Public Hearing:
Second Reading:

TOWN OF SEABROOK ISLAND

John Gregg, Mayor

ATTEST

Katharine E. Watkins, Town Clerk

Fee Schedule

**APPENDIX
E**

Town of Seabrook Island
Development Standards Ordinance



Fee Schedule

Table E-1. Fee Schedule	
Service	Fee Amount
Zoning Permit Fees (Including Site Plan Review)	
A. Residential Zoning Permit: Single-Family, DuplexTwo-Family & Cluster Home Dwellings	
1. New Construction	\$200.00 <u>Construction Value¹ x 0.15%</u> (Min. \$350.00)
2. Addition <u>or Modification to Principal Structure</u>	\$150.00 <u>\$250.00</u>
3. <u>Renovation (No Change to Building Footprint)</u>	
a. <u>≤ 50% Building Fair Market Value (Minor)Major Renovation (> 50% Fair Market Value)</u>	\$200.00 <u>\$50.00</u>
b. <u>> 50% Building Fair Market Value (Major)Minor Renovation (≤ 50% Fair Market Value)</u>	\$25.00 <u>\$250.00</u>
4. Minor Repairs & Maintenance ²⁺	No Charge
5. <u>Accessory Building, Structure or Site Improvement</u> ³²	
a. <u>≤ 150 Sq Ft</u>	<u>\$50.00</u>
b. <u>> 150 Sq Ft</u>	<u>\$150.00</u>
6. <u>Accessory Dwelling Unit</u>	<u>\$350.00</u>
B. Residential Zoning Permit: Townhome & Multi-Family Dwellings	
1. New Construction	\$350.00 <u>Construction Value¹ x 0.15%</u> (Min. \$500.00)
2. Addition <u>or Modification to Principal Structure</u>	\$250.00
a. <u>< 10% Current Floor Area (Max. 5,000 Sq Ft)</u>	<u>\$250.00</u>
b. <u>≥ 10% Current Floor Area (Or 5,000+ Sq Ft)</u>	<u>\$400.00</u>
3. Major <u>Renovation (No Change to Building Footprint) (> 50% Fair Market Value)</u>	
a. <u>Single-Unit Renovation (≤ 50% Building FMV)</u>	<u>\$50.00</u>
a-b. <u>≤ 50% Building Fair Market Value (Minor)Administrative Review Only</u>	<u>\$250.00</u>
b-c. <u>> 50% Building Fair Market Value (Major)Planning Commission Review</u>	\$350.00 <u>\$400.00</u>
4. Minor Renovation (≤ 50% Fair Market Value)	
a. Administrative Review Only	\$25.00
b. Planning Commission Review	\$150.00
5. 4. Minor Repairs & Maintenance ²⁺	No Charge
5. <u>Accessory Building, Structure or Site Improvement</u> ³²	
a. <u>Single-Unit Accessory Structure (≤ 150 Sq Ft)</u>	<u>\$50.00</u>
b. <u>Single-Unit Accessory Structure (151-600 Sq Ft)</u>	<u>\$150.00</u>
c. <u>≤ 600 Sq Ft (Administrative Review)</u>	<u>\$250.00</u>
d. <u>> 600 Sq Ft (Planning Commission Review)</u>	<u>\$400.00</u>
6. <u>Parking Lot Construction / Expansion (No Building)</u>	<u>\$400.00</u>
C. Non-Residential Zoning Permit	
1. New Construction	\$350.00 <u>Construction Value¹ x 0.15%</u> (Min. \$500.00)
2. Addition <u>or Modification to Principal Structure</u>	\$250.00
a. <u>< 10% Current Floor Area (Max. 5,000 Sq Ft)</u>	<u>\$250.00</u>

Table E-1. Fee Schedule	
b. <u>≥ 10% Current Floor Area (Or 5,000+ Sq Ft)</u>	<u>\$400.00</u>
3. <u>Major Renovation/Upfit (No Change to Building Footprint) (> 50% Fair Market Value)</u>	
a. <u>≤ 50% Building Fair Market Value (Minor) Administrative Review Only</u>	\$250.00 <u>\$250.00</u>
b. <u>> 50% Building Fair Market Value (Major) Planning Commission Review</u>	\$350.00 <u>\$400.00</u>
4. <u>Minor Renovation/Upfit (≤ 50% Fair Market Value)</u>	
a. <u>Administrative Review Only</u>	\$25.00
b. <u>Planning Commission Review</u>	\$150.00
5.4. <u>Minor Repairs & Maintenance</u> ²¹	No Charge
5. <u>Accessory Building, Structure or Site Improvement</u> ³²	
a. <u>≤ 600 Sq Ft (Administrative Review)</u>	<u>\$250.00</u>
b. <u>> 600 Sq Ft (Planning Commission Review)</u>	<u>\$400.00</u>
6. <u>Parking Lot Construction / Expansion (No Building)</u>	<u>\$400.00</u>
6.7. <u>Wireless Communication Towers and Antennae</u>	
a. <u>New Wireless Communications Tower</u>	\$1,000.00 <u>\$2,500.00</u>
b. <u>New/Replacement Antenna Installation</u>	\$100.00 <u>\$250.00</u>
D. Accessory Use / Structure Permit	
1. <u>HVAC equipment and associated stands; generator equipment and associated stands; uncovered decks; patios and steps; boardwalks and docks; driveways and walkways; swimming pools and spas; fire pits; retaining walls; fences; propane tanks; and similar structures.</u>	<u>\$50.00</u>
E.D. Change of Use / Occupancy Permit	
1. <u>Change of Use / Occupancy Permit</u>	\$50.00 <u>\$100.00</u>
F.E. Home Occupation Permit	
1. <u>Home Occupation Permit</u>	\$25.00 <u>\$50.00</u>
G.F. Short-Term Rental Permit	
1. <u>Short-Term Rental Permit - New</u>	\$250.00 <u>\$450.00</u>
2. <u>Short-Term Rental Permit - Renewal</u>	\$250.00 <u>\$450.00</u>
3. <u>Modification of Existing Short-Term Rental Permit</u>	
a. <u>Change of Owner, Agent or Local Contact</u>	<u>\$25.00</u>
b. <u>All Other Modifications</u>	<u>\$100.00</u>
4. <u>Reinstatement of Suspended Short-Term Rental Permit</u>	\$125.00 <u>\$225.00</u>
5. <u>Late Application Fee (If Received After Renewal Deadline or Commenced Renting Prior to Issuance)</u>	\$100.00
a. <u>≤ 31 Days Late</u>	<u>Permit Fee + \$150.00</u>
b. <u>32-61 Days Late</u>	<u>Permit Fee + \$300.00</u>
c. <u>> 61 Days Late</u>	<u>Permit Fee + \$450.00</u>
H.G. Temporary Use Permit	
1. <u>Uses, Events & Activities ≤ 10 Days in Duration</u>	\$35.00 <u>\$50.00</u>
2. <u>Uses, Events & Activities > 10 Days in Duration</u>	<u>\$100.00</u>
3. <u>Temporary Use Permit Renewal (Administrative Review)</u>	\$35.00 <u>\$25.00</u>
I.H. Sign Permit	
1. <u>Freestanding Sign</u>	\$20.00 <u>+\$1.00 Per Sq. Foot</u> <u>\$100.00</u>
2. <u>Building Sign (Awning, Door, Wall, Window, etc.)</u>	\$20.00 <u>\$50.00</u>

Table E-1. Fee Schedule	
3. Reface or Repair of Existing Sign	\$20.00 \$30.00
4. Temporary Sign	\$10.00 \$15.00
J.I. Tree Removal Permits	
1. Protected Tree Removal Permit	\$25.00 \$50.00 Per Tree
2. Post Facto Tree Removal Permit	\$250.00 \$500.00 Per Tree
3. <u>Payment in Lieu of Mitigation</u>	150% of Actual Replacement Cost of the Species to be Removed (Min. 6" Caliper)
K.J. Post Facto Surcharge	
A "Post Facto Surcharge" equal to 100% of the permit amount shall be assessed in instances where work has commenced prior to obtaining a required permit. This surcharge shall be in addition to any other fines penalties which may be assessed, if applicable. The surcharge shall not apply to Short-Term Rental Permits, which are subject to the Late Application Fee, or Tree Removal Permits, which are subject to a separate post facto fee.	
Building Permit and Inspection Fees	
A. Building Permits & Inspections (Charleston County)	
Pursuant to Section 6-2 of the Town Code, all fees imposed by Charleston County for permitting and inspection services are adopted by reference and shall be paid directly to the County.	
Subdivision Plat Review and Recording Fees	
A. Plat Review Fees	
1. Exempt Plat	\$50.00 \$75.00
2. Preliminary Plat	
a. Minor Subdivision (≤ 10 Lots)	\$300.00 \$500.00
b. Major Subdivision (> 10 Lots)	\$300.00 \$500.00 + \$10.00 \$20.00 Per Lot
3. Final Plat	
a. Minor Subdivision (≤ 10 Lots)	\$150.00 \$250.00
b. Major Subdivision (> 10 Lots)	\$150.00 \$250.00 + \$10.00 Per Lot
B. Recording Fees	
1. Plat Recording Fee	\$100.00 + \$25.00 Per Page
Boundary, Map and Text Amendment Fees	
A. Boundary Amendments	
1. Application for Annexation	\$250.00
a. CP Zoning Designation	No Charge
b. All Zoning Designations Except CP and MU	\$250.00
c. MU Zoning Designation	\$1,250.00 + \$10.00 Per Acre
B. Map Amendments (Rezoning)	
1. Application for Rezoning <u>/ Zoning Upon Annexation</u>	
a. CP Zoning Designation	No Charge
b. All Zoning Designations Except CP and MU	\$250.00 \$350.00
c. MU Zoning Designation	\$1,250.00 \$1,500.00 + \$10.00 Per Acre
Board and Commission Review Fees Commission Review Fees	
A. Board of Zoning Appeals	
1. Application for Appeal of Administrative Decision	\$150.00 \$250.00 ⁴
2. Application for Special Exception	\$300.00 \$500.00
3. Application for Variance	\$300.00 \$500.00
B. Planning Commission	

Table E-1. Fee Schedule	
1. Application for Address Change	\$25.00 \$50.00
2. Application for Appeal of Administrative Decision	\$150.00 \$250.00 ⁴
3. Application for Encroachment Permit (Curb Cut)	
a. New Curb Cut	\$500.00
b. Modification of Existing Curb Cut	\$250.00
4. Application for Lot Variance	\$150.00
5.4. Application for Street Name Change	\$150.00 + \$25.00 Per Address \$250.00
Other Services	
A. Copies (Printed)	
1. Comprehensive Plan (<u>Color Copy</u>)	\$25.00
2. Development Standards Ordinance (<u>Color Copy</u>)	\$25.00 \$65.00
3. Zoning Map (Large <u>Color Copy</u>)	\$25.00 \$35.00
4. <u>Standard Copies:</u> Black & White Copies	
a. 8.5 inches x 11 inches	\$0.10 Per Page
b. 11 inches x 17 inches	\$0.20 Per Page
5. <u>Standard Copies:</u> Color Copies	
a. 8.5 inches x 11 inches	\$0.25 Per Page
b. 11 inches x 17 inches	\$0.50 Per Page
B. Field Verification Fee	
1. At the Zoning Administrator's discretion, a field verification fee may be charged in lieu of submitting a property survey in instances when the Zoning Administrator reasonably believes that compliance may be determined by field verification.	\$75.00 <u>Per Hour</u> <u>(One Hour Minimum)</u>
C. Outside Professional Services & Consultants	
1. The Zoning Administrator may engage outside professional service providers and consultants (such as architects, attorneys, engineers and other professionals) when such services are deemed necessary to review or evaluate an application or request.	Actual Cost + 10% Administrative Fee
D. Verification Letters	
1. Flood Zone Verification Letter	\$20.00 \$35.00
2. Zoning District Verification Letter	\$20.00 \$35.00

¹ The valuation of any proposed construction will be based on the greater of the following: 1) the actual contract price indicated on the permit application or 2) the value calculated using the most recent "Square Foot Construction Cost Table," as published by the International Code Council (ICC).

² For purposes of this fee schedule, "minor repairs and maintenance" generally includes service, repairs, and maintenance to existing structures and building systems. (A zoning permit will generally be required for all new installations, modifications and replacements of such structures and systems.)

³ For purposes of this fee schedule, "accessory building, structure or site improvement" includes the following:

- Air conditioning and mechanical equipment (including associated stands);
- Awnings;
- Boardwalks and walkovers;
- Detached garages and carports;
- Docks;
- Driveways and walkways;
- Elevators and lifts;
- Equipment stands;

- Fences and walls (including retaining walls);
- Fire pits;
- Generators;
- Outdoor showers;
- Patios;
- Playgrounds and play systems;
- Propane tanks (above and below ground);
- Ramps;
- Sheds;
- Swimming pools and spas;
- Uncovered decks, stairways and stoops; and
- Similar structures which are customarily incidental and subordinate to a principal building and located on the same lot as the principal building or use.

⁷⁴ The application fee for the appeal of an administrative decision shall be refundable if the appeal is successful.