

TOWN OF SEABROOK ISLAND

Town Council Meeting

October 25, 2022 – 2:30 PM

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

1. **Call to Order – Roll Call – Freedom of Information – Pledge of Allegiance**
2. **Approval of Minutes:**
 - Town Council Regular Meeting Minutes – September 27, 2022
 - Town Council Budget Workshop Minutes – October 6, 2022
 - Town Council Work Session Meeting Minutes – October 11, 2022
 - Town Council Budget Workshop Minutes – October 13, 2022
 - Town Council Budget Workshop Minutes – October 19, 2022
3. **Presentations:** *There are no Presentations*
4. **Public Hearing Items:**
 - 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
5. **Citizens Comments:** *Any citizen may speak pertaining to any item listed on the meeting agenda which does not require a public hearing. Each speaker shall be limited to 3 minutes in which to make his or her comments. Town council shall allow no more than 30 minutes for citizen comments. Preference shall be given to individuals who have signed up or otherwise notified the town clerk/treasurer of a desire to speak prior to the start of the meeting.*
6. **Reports of Town Boards, Commissions, and Committees:**

- **Advisory Committees**
 - Community Promotions and Engagement Committee
 - Environment and Wildlife Committee
 - Public Safety Committee
 - Public Works Committee
- **Special Committees**
- **Ad Hoc Committees**
- **Board of Zoning Appeals**
- **Planning Commission**
- **State Accommodations Tax Advisory Committee**
- **Utility Commission**

7. Reports Town Officers:

- **Mayor**
 - Update Concerning Common Debris Site (Kiawah and Seabrook Island)
 - Update from Informal Discussion with Representatives of Seabrook Island Property Owners Association (SIPOA), Club, and Marina.
- **Town Administrator**
 - Personnel Updates:
 - Introduction of Nichole Nettles, STR Compliance Manager
 - Introduction of Mike Williams, Code Enforcement Officer
 - Administrative Assistant
 - Communication & Events Manager
- **Town Clerk/Treasurer**
 - Report of Financials for the Month of September 2022
- **Town Attorney**
- **Zoning Administrator**
 - Code Enforcement Summary

8. Ordinances for Second Reading:

- 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

9. Ordinances for First Reading: *There are no ordinances for first reading*

10. Other Action Items:

- Intergovernmental Agreement: Request to approve an intergovernmental agreement with Charleston County for services related to the collection and enforcement of the town's one percent (1%) Local Accommodations Tax ordinance
- Resolution 2022-39: A resolution to appoint and commission Nichole Nettles as a Code Enforcement Officer for the proper security and general welfare for the Town of Seabrook Island

11. Items for Information or Discussion: *There are no Items for Information or Discussion*

12. Citizen Comments: *Any citizen may speak pertaining to any town matter, except personnel matters. Each speaker shall be limited to 3 minutes in which to make his or her comments. Town council shall allow no more than 30 minutes for citizen comments. Preference shall be given to individuals who have signed up or otherwise notified the town clerk/treasurer of a desire to speak prior to the start of the meeting.*

13. Council Comments

14. Adjournment

TOWN OF SEABROOK ISLAND

Town Council Meeting
September 27, 2022

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



MINUTES

1. Call to Order – Roll Call – Freedom of Information – Pledge of Allegiance

Mayor Gregg called the August 23, 2022, Town Council Regular Meeting to order at 2:30PM. Councilwomen Finke and Fox (virtual), Councilmen Goldstein and Kortvelesy, Town Administrator Cronin, Zoning Administrator Newman, and Town Clerk Watkins participated in the meeting. The Town Clerk confirmed that notice of the meeting was properly posted, and the requirements of the Freedom of Information Act had been met.

2. Approval of Minutes:

- Town Council Regular Meeting Minutes – August 23, 2022
- Town Council Work Session Meeting Minutes – September 13, 2022

Councilwoman Finke moved to approve the previous meeting minutes of August 23rd, 2022; Councilman Goldstein seconded. A vote was taken as follows:

Ayes:	Finke, Fox, Goldstein, Mayor Gregg
Abstain:	Kortvelesy

The previous meeting minutes of August 23rd were approved.

Councilwoman Finke moved to approve the previous meeting minutes of September 13th; Councilman Kortvelesy seconded. All voted in favor.

The previous meeting minutes of September 13th were approved.

3. Presentations:

None.

4. Public Hearing Items:

None.

5. Citizens Comments:

Town Clerk Watkins listed the individuals who submitted public comments prior to the meeting.

A copy of the comments is available with these minutes and upon request.

6. Reports of Town Boards, Commissions, and Committees:

• **Advisory Committees**

- Community Promotions and Engagement Committee

Councilwoman Fox summarized the Community Promotions and Engagement Committee meeting on September 15th.

A discussion was had on the upcoming Holiday Event in December.

- Environment and Wildlife Committee

Councilwoman Finke noted there are no changes from the previous update to the Environment & Wildlife Committee

Councilwoman Finke added the Seabrook Island Birders and turtle patrol temporarily removed their signs from the beach due to threat of Hurricane Ian.

- Public Safety Committee

Councilman Kortvelesy informed Council at the upcoming Public Safety Committee Meeting a representative from the County Sheriff's Office will make a presentation on various safety topics.

Councilman Kortvelesy noted the preparation being done on Hurricane Ian with regards to the Charleston County Emergency Management Calls, flood preparations, etc.

Mayor Gregg noted the Town is currently in OPCON 3 (Normal Operating Conditions).

Town Administrator Cronin added the Town is currently under a tropical storm watch and storm surge watch and summarized the concerns with regards to these watches.

A discussion was had on where some of the Building and Grounds equipment is being moved to on Johns Island.

- Public Works Committee

None.

• **Special Committees**

None.

• **Ad Hoc Committees**

None.

- **Board of Zoning Appeals**

None.

- **Planning Commission**

None.

- **State Accommodations Tax Advisory Committee**

None.

- **Utility Commission**

Commissioner Smith-Jones summarized the Utility Commission meeting of September 21st, August and Year to Date financials, water usage, sewer effluent, water distribution, new meter installs due to development, meter locates, water levels of the retaining pond, an update on two grant requests being submitted to SCIIP, and discussions had about the upcoming projects within Seabrook Island with regards to the Utility Commission.

Commissioner Smith-Jones noted the Utility Commission recommendation to fill the vacant seat.

A discussion was had with what the Utility Commission preparations were and potential issues with operations for the Utility Commission with regards to Hurricane Ian.

7. Reports Town Officers:

- **Mayor**

- Appoint Laurence Buchman to the Utility Commission to fulfill Lee Vancini's unexpired term (ending 2027)

Mayor Gregg noted that members of Council have been provided the Town's Volunteer Application for Laurence Buchman. Mr. Buchman has been proposed by the Chair of the Utility Commission for appointment to the Commission to fill Mr. Vancini unexpired term, ending January 4, 2028.

Councilman Kortvelesy moved to appoint Laurence Buchman to the Utility Commission to fulfill Lee Vancini's unexpired term (ending 2027); Mayor Gregg seconded. Councilman Kortvelesy withdrew the motion.

Council clarified that every current member of the Utility Commission was appointed to fulfill unexpired terms and the process followed to fill Commission vacancies.

A discussion was had on the process of reviewing applicants to fulfill the vacancy.

A discussion was had to review the other proposed candidates prior to appointing Mr. Buchman to the Utility Commission and to postpone the vote until the Town Council Work Session, after review of all potential candidates.

Councilwoman Finke moved to table appointment to the Utility Commission to the Council Work Session on October 11th; Councilman Goldstein seconded. A vote was taken as follows:

Ayes: Finke, Fox, Goldstein, Mayor Gregg

Nays: Kortvelesy

The appointment to fulfill the unexpired Utility Commission term of Lee Vancini has been postponed to the Town Council Work Session on October 11th.

- Update Concerning Town Debris Sites

Mayor Gregg noted the debris site that the Towns of Kiawah and Seabrook have in common, was not approved following inspection by South Carolina Department of Health and Environmental Control. Final approval of the Town's site at the Club's Equestrian Center was held back pending resolution of the site the Towns have in common. To ensure final approval of the Town's site at the Equestrian Center, the request for the site the Town has in common with Kiawah was withdrawn. Following that withdrawal, the Town received final approval for the Equestrian Center site. Efforts will be undertaken to either resolve the disposition of the site the Towns have in common or identify an alternative site the Town could use

- Update from Informal Discussions with the Seabrook Island Property Owners Association (SIPOA) and Club

Mayor Gregg summarized an informal discussion had with SIPOA, which they indicated are considering transitioning the Lake House to serve primarily as a fitness center and to use the planned improved Community Center for meetings. The Seabrook Island Club is continuing its consideration of Club membership revisions, particularly pertaining to non-resident members going forward, noting that current policies were put in place when there was a need to expand Club membership and that with the approach of "build out" and attendant growth of resident population, that need is diminished.

- **Town Administrator**

- Upcoming Budget Workshops:

- October 6, 2022 (1:00 PM)
- October 13, 2022 (1:00 PM)
- October 19, 2022 (1:00 PM)

Town Administrator Cronin reminded members of the upcoming Budget Workshops.

Town Administrator Cronin noted there will be a Town Hall Meeting on the Main Road Corridor on October 19th from 3:00-4:30PM at Kiawah Island Town Hall.

- **Town Clerk/Treasurer**

- Report of Financials for the Month of August 2022

Ms. Watkins summarized the financials for August as follows:

- Total fund balance ending on August 30, 2022, was \$7,553,922 an amount about \$1,310,364 more than the balance as of August 30, 2021.
- Unrestricted revenue for August totaled \$124,110, and unrestricted revenue for the year totaled \$1,385,725, representing about 90.4% for the 2022 annual budget and being about \$358,303 more than for the same period in 2021.
- Expenditures for August totaled \$84,609, and expenditures for the year totaled \$822,815 which is 58.4% of the 2022 annual budget.
- Expenditures for the year were about \$196,009 more compared to the same period of 2021.
- Excess of revenues over expenditures was \$39,502 for August and excess of revenues over expenditures was \$562,910 for the year compared to an excess of expenditures over revenues of about \$15,314 as of August 30, 2021, reflecting the increase in revenues in the period this year as compared last years.

- **Town Attorney**

None.

- **Zoning Administrator**

- September Code Enforcement Summary

Zoning Administrator Newman summarized the code enforcement activity for the month of September.

Zoning Administrator noted Mike Williams will be a full time Code Enforcement officer starting on October 3rd.

A discussion was had on the types of violations with regards to construction in the report for the month of September.

8. Ordinances for Second Reading:

None.

9. Ordinances for First Reading:

- 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”

Town Administrator Cronin summarized Ordinance 2022-05 to implement a Local Accommodations Tax of one percent.

A discussion was had on other communities imposing their own local accommodations tax and noted this was an item in the Short-Term Rental Ad Hoc Committee Report.

Councilwoman Finke moved to approve Ordinance 2022-05; Councilman Kortvelesy seconded. All voted in favor.

Ordinance 2022-05 passed first reading.

- 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

Town Administrator Cronin summarized Ordinance 2022-06 and the changes to the fee schedule.

Councilwoman Finke moved to approve Ordinance 2022-06; Councilman Kortvelesy seconded. All voted in favor.

Ordinance 2022-06 passed first reading.

10. Other Action Items:

- Request to approve a Subscription Services Agreement with MyGov, LLC, for licensing, permitting and code enforcement software services

Town Administrator Cronin summarized the proposal with MyGov, LLC.

A discussion and clarification were had on the support policy for MyGov.

A discussion was had on the integration of the legacy data to MyGov.

Councilwoman Finke moved to approve a Subscription Services Agreement with MyGov LLC, for licensing, permitting and code enforcement services; Councilman Kortvelesy seconded. All voted in favor.

The Subscription Services Agreement with MyGov, LLC, for licensing, permitting and code enforcement services was approved.

11. Items for Information or Discussion:

None.

12. Citizen Comments:

Annie Smith-Jones, commented on Council's discussion regarding the appointment of a commissioner to fill the current vacancy on the Utility Commission.

13. Council Comments

None.

14. Adjournment

Councilwoman Finke moved to adjourn the meeting; Councilman Kortvelesy seconded. All voted in favor.

The meeting adjourned at 4:03PM.

Date: October 7, 2022

Prepared by: *Katharine E. Watkins*
Town Clerk/Treasurer

TOWN OF SEABROOK ISLAND

Town Council – Budget Workshop

October 6, 2022

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



MINUTES

CALL TO ORDER

Mayor Gregg called the October 6, 2022, Town Council Budget Workshop to order at 1:00PM. Councilwomen Finke and Fox, Councilmen Goldstein and Kortvelesy, Town Administrator Cronin, and Town Clerk Watkins participated in the meeting. The Town Clerk confirmed that notice of the meeting was properly posted, and the requirements of the Freedom of Information Act had been met.

BUDGET WORKSHOP

1. Review of Fund Balances

Town Administrator Cronin summarized the fund balances for the upcoming year compared to last fiscal year, and the changes made.

Mayor Gregg clarified that expenditure of retained restricted funds in accordance with statutory requirements contributed to the budgeted total deficit of revenues under expenditures.

2. Review and Discussion of Draft FY 2023 Budget

- Draft General Fund Budget

Town Administrator Cronin summarized the general fund revenues and some of expenditures by line item for Council as proposed for FY 2023.

Council clarified the following with regards to revenues in the general fund:

- how much Charleston County retains for processing the building permits
- the business license fees collected through MASC from revenues of brokers, insurance, and telecommunications tax programs.
- Berkely Electric Cooperatives franchise fee calculation, and timing of receipt of those funds.
- the Local Government Investment Pool (LGIP) interest and the applicable regulatory institution of those investments.
- Correction of error of inclusion of funds received at Town Hall and paid over to the Utility Commission for placement of equipment on the water tower (AT&T and Verizon).

Council clarified the following with regards to expenditures in the general fund:

- PEBA insurance rate increases and timing of notification of the town of the rate increase.
- The new software (myGov) costs included in the dues and subscriptions service rather than its own line item.
- The contingency fund and contemplated uses for that line item.
- The employees COLA (cost of living adjustment) increase to mirror social security increase.
- Identification of funds which would be used to replace the beach signage.
- Costs for replacing the irrigation clocks specifically for the cost to install vs the cost of the equipment
- Use for the secondary debris site with regards to the insurance.
- Use of borrowing equipment from the Utility Commission rather than renting.
- Funding for consultant assistance with preparation of a proposed Marshfront Management Plan and considerations of timing of initiation of that undertaking.
- Whether the town would like to contribute to MUSC in connection with the planned facility to be location on Seabrook Island Road and the Community Promotions and Engagement Committee recommendation.

ADJOURN

All councilmembers unanimously voted to adjourn the workshop.

The meeting adjourned at 3:45PM.

Date: October 7, 2022

Prepared by: *Katharine E. Watkins*
Town Clerk/Treasurer

TOWN OF SEABROOK ISLAND

Town Council – Work Session

October 11, 2022

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



MINUTES

Call to Order – Roll Call – Freedom of Information

Mayor Gregg called the October 11th, 2022, Town Council Work Session to order at 1:00PM. Councilwomen Finke and Fox, Councilmen Goldstein and Kortvelesy, Town Administrator Cronin, Zoning Administrator Newman, and Town Clerk Watkins participated in the meeting. The Town Clerk confirmed that notice of the meeting was properly posted, and the requirements of the Freedom of Information Act had been met.

Mayor John Gregg

- Appointment of Laurence Buchman to Seabrook Island Utility Commission

Mayor Gregg noted Mr. Buchman was proposed by the Chair of the Utility Commission to fill the vacancy that arose with resignation of Mr. Vancini. If the appointment is approved, Mr. Buchman will serve the remainder of Mr. Vancini's unexpired term, ending January 4, 2028.

Councilman Kortvelesy moved to appoint Laurence Buchman to the Utility Commission to fulfill Lee Vancini's unexpired term ending on January 4, 2028; Mayor Gregg seconded.

Council discussed some concerns regarding the Utility Commission including: each Commission member will now be appointed rather than elected as contemplated by the Town Code, and duration of terms of office of Commissioners. Members expressed support for undertaking a review of the applicable Town Code, acknowledging that any such review should involve counsel by the Town Attorney.

Council clarified with Commissioner Smith-Jones concerning the extent of interviews conducted of the candidates to fill the vacant Utility Commission seat, the cause for vacant seats, and the length of terms of office for members of the commission under SC State Law.

Using the original motion, a vote was taken on appointment to of Mr. Buchman to the Commission as follows:

Ayes: Fox, Goldstein, Kortvelesy, Mayor Gregg

Nays: Finke

Mr. Buchmann was appointed to the Utility Commission to fulfill Lee Vancini's unexpired term ending on January 4, 2028.

- Update of Hurricane Ian Damage Assessment

Mayor Gregg noted that on Saturday, October 1, members of Seabrook Island Community Emergency Response Team (“CERT”) took part in a so-called “windshield” survey of damage from Hurricane IAN. Seven teams of two toured roads within the Town to ensure that damage viewable from roads would be documented. Happily, no damage was reported by those teams.

Mayor Gregg added that on October 6, the Town received a report of damage sustained by Seabrook Island Club (downed trees, beach erosion, windscreen damage and missing/damaged shingles).

Mayor Gregg further noted that on October 11, the Town received a report of measures taken by SIUC in preparation for potential power outages; costs have not yet been provided to the Town. The Town reported all damage documented as of October 10 and the protective measures reported October 11 to Charleston County to be included in aggregation of damage reporting in support of requests for Federal relief funding.

- Update of Outreach to MUSC

Mayor Gregg summarized a discussion with Council about the Town considering donating to Medical University of South Carolina in support of the proposed facility to be constructed on Seabrook Island Road. Mayor Gregg added members expressed a desire to have a presentation from MUSC that could be made open to the public. Mayor Gregg reached out to Mr. Brian Panique in that regard, and he has suggested that Dr. Patrick Cawley, CEO of MUSC Health could make himself available for such a presentation.

Town Council Members:

- **Jeri Finke**

None.

- **Patricia Fox**

Councilwoman Fox summarized the communications report, and thanked staff for their assistance with the emergency communications during Hurricane Ian.

Councilwoman Fox reminded all the upcoming Charleston Symphony Orchestra performance on October 16th at 4:00 pm at the lake house, and the upcoming Town Shredding Event on October 21st at Town Hall.

Councilwoman Fox noted the upcoming Community Promotions and Engagement Committee meeting on Thursday October 20th.

Councilwoman Fox summarized the long-range planning meeting of the Seabrook Island Property Owners Association (SIPOA)

A discussion was had on when residents can anticipate the property owner survey from SIPOA as understood from the long-range planning meeting.

- **Barry Goldstein**

None.

- **Dan Kortvelesy**

Councilman Kortvelesy reminded all that at the upcoming Public Safety Committee Meeting a representative from the County Sheriff's Office will make a presentation on various safety topics.

Councilman Kortvelesy thanked members of the Disaster Recovery Council (DRC) for their work during Hurricane Ian and noted some email communications from the Town were in residents spam folder and working on a way to improve communications sent from the Town.

A discussion was had on sending out emergency advisory's through SIPOA's e-blast in addition to Mail Chimp.

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

Town Administrator Cronin noted Ordinance 2022-05 and 2022-06 which are up for second reading and a public meeting at the upcoming Town Council meeting and briefly summarized each ordinance.

A discussion was had on how imposing a new Local Accommodations Tax of 1% will impact the reporting for property management companies who already have bookings for 2023.

Information items:

Town Administrator Cronin updated Council in respect of the myGov subscription services agreement for computer assisted administration of licensing, permitting, and related code enforcement, and the proposed timeline for implementation of the Town's myGov subscription.

Town Administrator Cronin noted that the Town has internally promoted Nichole Nettles to be the Short-Term Rental Compliance Officer. Ms. Nettles will continue to

serve as Administrative Assistant until the Town hires her replacement. Town Administrator Cronin added that Michael Williams was also promoted to the position of full-time code enforcement officer.

Adjourn

Councilwoman Finke Moved to adjourn; Councilwoman Fox seconded. All voted in favor.

The meeting adjourned at 1:44PM.

Date: October 14, 2022

Prepared by: *Katharine E. Watkins*
Town Clerk/Treasurer

TOWN OF SEABROOK ISLAND

Town Council – Budget Workshop

October 13, 2022

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



MINUTES

CALL TO ORDER

Mayor Gregg called the October 13, 2022, Town Council Budget Workshop to order at 1:00PM. Councilwomen Finke and Fox, Councilmen Goldstein and Kortvelesy, Town Administrator Cronin, and Town Clerk Watkins participated in the meeting. The Town Clerk confirmed that notice of the meeting was properly posted, and the requirements of the Freedom of Information Act had been met.

BUDGET WORKSHOP

1. Review and Discussion of Draft FY 2023 Budget

- Draft General Fund Budget (Continued)

Town Administrator Cronin summarized the General Fund budget with selected updates on Council's worksheets from the previous Council 2023 Budget Workshop meeting.

A discussion was had on the collection and reporting of a Town Local Accommodations Tax (1%) in the event the applicable ordinance is enacted.

A discussion was had on employee cost of living rate from the previous meeting and potentially adding an item to the budget for employee compensation increases based on individual performance and/or longevity.

A discussion was had on the toll-free number utilized for emergency situations resulting in consensus to discontinue the service in light of documented insignificant use.

- Draft Restricted Fund Budgets
 - State ATAX Fund
 - County ATAX Fund
 - Alcohol Tax Fund
 - ARPA Fund
 - Short-Term Rental Fund
 - Court Fund

Town Administrator Cronin summarized each restricted fund by line item.

A discussion was had on the layout of the restricted funds for the revenues, expenditures, and the fund balance.

A discussion was had on the cost of the holiday party with regards to the State ATAX Expenditure.

A discussion was had concerning the reporting of the alcohol tax and the receipts according to businesses.

A discussion was had on potential uses of ARPA funds including a request from the Utility Commission and a potential donation to the MUSC medical facility.

A discussion was had concerning property owners who obtain a short-term rental permit to preserve authorization to operate short-term rentals in contemplation of the possibility that Council would approve restrictions such as cap on the number of permits to be issued.

- Draft Designated Fund
 - Conservation Fund
 - Emergency Fund
 - Road & Drainage Fund
 - Town Facilities Fund
 - Vehicles & Equipment Replacement Fund

Town Administrator Cronin summarized each designated fund by line item.

A discussion was had regarding proposed use of permit fee revenue for transfer into the Conservation Fund.

A discussion was had on potential use of the Town's Green Belt distribution with regards to the Conservation Fund.

A discussion was had on using some of the funds in the Emergency Fund to potentially contribute to the MUSC medical facility and potentially transferring fees collected from the business license/permits to recoup the funds donated out of the Emergency Fund.

ADJOURN

Councilwoman Finke moved to adjourn the workshop; Councilwoman Fox seconded.

The meeting adjourned at 3:31PM.

Date: October 13, 2022

Prepared by: *Katharine E. Watkins*
Town Clerk/Treasurer

TOWN OF SEABROOK ISLAND

Town Council – Budget Workshop

October 19, 2022

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



MINUTES

CALL TO ORDER

Mayor Gregg called the October 19, 2022, Town Council Budget Workshop to order at 1:00PM. Councilwomen Finke and Fox, Councilmen Goldstein and Kortvelesy, Town Administrator Cronin, Zoning Administrator Newman, and Short-Term Rental Compliance Manager Nettles attended. The Town Administrator confirmed that notice of the meeting was properly posted, and the requirements of the Freedom of Information Act had been met.

BUDGET WORKSHOP

1. Discussion of the City of Folly Beach’s Marshfront Management Plan: Aaron Pope, City Administrator and Dr. Nicole Elko, Coastal Consultants

Mayor Gregg introduced City Administrator Pope and Dr. Elko from Coastal Consultants.

City Administrator Pope summarized reasons the City of Folly Beach created a Marshfront Management Plan and introduced Dr. Elko with Coastal Consultants who developed the plan.

Dr. Elko noted the Marshfront Management Plan for the City of Folly Beach and the similar planning by the Town of Kiawah Island are responsive to sea level rise, regulate development, and address mitigation of erosion at marsh front areas.

A discussion was had on the timeline for the creation of the City of Folly Beach Marshfront Management Plan and the plan for the Town of Kiawah Island, indicating that the plans serve as sea level rise adaptation plans.

A discussion was had on funding for projects reflecting planned marsh front management. It was noted that planning necessitated determination of the portion of total area comprising marsh and mapping of marsh areas.

Council clarified who is the regulating authority in the marsh with regards to the State and the Town.

It was noted that the Marshfront Management Plan for the City of Folly Beach is reviewed at 5 year intervals as done for the Comprehensive Plan and Beach Front Management Plan.

A discussion was had on how the Marshfront Management Plan is set up with the Town of Kiawah vs. Folly Beach.

A discussion was had on the authority best suited to regulating the marshes as between the Town and the Property Owners Association

A discussion was had on reasons the Town should create a Marshfront Management Plan.

A discussion was had on the various types of marshes located within the barrier island communities.

A discussion was had on different states and countries that have implemented Marshfront management plans.

A discussion was had on combining a sea level rise adaptation plan with the Marshfront Management Plan in view of the linkage of sea level rise to marsh front management.

A discussion was had on various funding opportunities available after a plan is adopted.

A discussion was had on utilizing information gathered by the Seabrook Island Property Owners Association (SIPOA) on sea level rise and flooding to assist development of a marsh front management plan for the Town.

A discussion was had as to the need to go out to bid via an RFQ to move forward with development of a plan for the Town.

A discussion was had on the drainage plan created by SIPOA and working with them when creating these plans.

2. Review and Discussion of Draft FY 2023 Budget

- Discussion of potential MUSC Donation to the new Medical Facility
- Final FY 2023 Budget Wrap-Up

Town Administrator Cronin noted the changes made to the proposed FY 2023 budget from the previous Budget Workshops.

A discussion was had on the funds used for Beach Patrol with regards to State ATAX and Local ATAX.

A discussion was had on including a line item in the budget for a potential contribution to MUSC for the new Medical Facility in the amount of \$100,000.00.

A discussion was had on the process for making a potential contribution to MUSC.

A discussion was had on where the potential funds for a contribution to MUSC would come from.

A discussion was had on budget sources for the potential contribution to MUSC.

A discussion was had on matching citizen contributions to MUSC with provisions as needed.

ADJOURN

Councilwoman Finke moved to adjourn the workshop; Councilwoman Fox seconded. All voted in favor.

The meeting adjourned at 2:21PM.

Date: October 21, 2022

Prepared by: *Katharine E. Watkins*
Town Clerk/Treasurer

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. 2022-06

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 unanimously recommended in favor of approval; 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

Compiled Financial Statements And Supporting Schedules

**For the Month and Nine Months Ended
September 30, 2022**

**DUFFY & BASHA, CPAs
631 ST. ANDREWS BLVD.
CHARLESTON SC 29407**

Accountant's Compilation Report

Town of Seabrook Island
Seabrook Island, South Carolina

Management is responsible for the accompanying financial statements of the Town of Seabrook Island, which comprise the balance sheet – modified cash basis as of September 30, 2022, and the related statement of revenue and expenditures – modified cash basis for the month and nine months then ended, and the accompanying supporting schedules, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Duffy & Basha, LLC

Duffy & Basha, CPAs
Charleston, South Carolina
October 24, 2022

Town of Seabrook Island
Balance Sheet - Primary Government
Modified Cash Basis

September 30, 2022

Assets

Current Assets	
Operating Checking Account	\$ 1,392,917.21
Municipal Court Checking Account	17,297.75
Petty Cash	200.00
Prepaid Expenses	1,678.88
Total Current Assets	1,412,093.84
Other Assets	
Investments	6,130,723.44
Total Assets	\$ 7,542,817.28

Liabilities and Net Assets

Liabilities	
Current Liabilities	
Accounts Payable	\$ 2,999.92
Unearned Revenue	450,675.59
Other Accrued Liabilities	11,225.00
Total Liabilities	464,900.51
Net Assets	
Restricted Fund Balances	
Accommodations Tax	285,731.53
Charleston County Accommodations Tax	79,569.31
Alcohol Tax	40,562.90
American Rescue Plan Act (ARPA)	-
Total Restricted Fund Balances	405,863.74
Designated Fund Balances	
Emergency	2,120,639.30
Road & Drainage	568,757.22
Town Facilities	244,500.00
Vehicle Replacement	25,000.00
Total Designated Fund Balances	2,958,896.52
General Fund	3,713,156.51
Total Fund Balances	7,077,916.77
Total Liabilities and Net Assets	\$ 7,542,817.28

Town of Seabrook Island
Statement of Revenues and Expenditures
Modified Cash Basis

For the Month and Nine Months Ended September 30, 2022

	Current Year				Prior Year-to-Date
	Current Month	Year to Date	Annual Budget	% of Annual Budget	
Revenues					
Accommodations Tax - General Use	-	11,728.86	41,750.00	28.1%	10,200.82
Business Licenses	20,994.28	615,808.76	450,000.00	136.8%	516,679.08
Business Licenses - MASC	5,532.66	275,024.15	240,000.00	114.6%	259,126.97
Franchise Fees - BEC	-	-	165,000.00	-	-
Franchise Fees - ATT U-verse	-	2,264.87	5,000.00	45.3%	2,624.16
Franchise Fees - Comcast	-	31,882.88	55,000.00	58.0%	29,947.51
Contractual Reimbursements	-	1,175.00	10,000.00	11.8%	-
Court Fines	1,237.50	6,576.25	7,500.00	87.7%	7,423.15
Local Option Sales Tax - County	80,689.65	283,234.36	280,000.00	101.2%	206,558.43
Aid to Subdivisions - State	-	11,670.73	41,670.00	28.0%	21,097.83
Planning & Zoning Fees	6,400.00	177,658.22	160,000.00	111.0%	175,490.00
Building Permit Fees - County	1,448.23	17,896.90	18,000.00	99.4%	18,729.72
Interest - Investment Pool	12,433.74	47,677.60	7,500.00	635.7%	4,727.35
Interest - Checking Account	11.68	76.34	25.00	305.4%	19.50
Credit Card Convenience Fees	350.11	3,138.37	750.00	418.4%	-
Facility Rentals	-	-	100.00	-	-
Grant Funding	-	-	25,000.00	-	-
Miscellaneous Income	597.47	976.23	500.00	195.2%	86.43
Sale of Assets	-	300.00	500.00	60.0%	-
Grant Funding	-	-	25,000.00	-	-
Total Revenues	<u>129,695.32</u>	<u>1,487,089.52</u>	<u>1,533,295.00</u>	<u>97.0%</u>	<u>1,252,710.95</u>

Town of Seabrook Island
Statement of Revenues and Expenditures
Modified Cash Basis

For the Month and Nine Months Ended September 30, 2022

	Current Year			% of Annual Budget	Prior Year-to-Date
	Current Month	Year to Date	Annual Budget		
Expenditures					
Salaries	42,137.77	354,575.00	517,588.00	68.5%	268,919.58
Employer Social Security and Medicare	3,188.76	26,785.83	39,924.00	67.1%	19,535.12
Health and Dental Insurance	3,433.18	34,325.58	38,462.00	89.2%	21,852.65
Retirement	6,624.54	60,776.88	78,259.00	77.7%	45,401.86
Pre-Employment Expenses	87.20	1,005.85	1,800.00	55.9%	734.49
Insurance - Tort Liability	-	13,736.00	12,000.00	114.5%	11,214.00
Insurance - Fidelity Bond	-	764.00	750.00	101.9%	764.00
Insurance - Equipment	-	15,079.45	13,250.00	113.8%	12,239.46
Insurance - Worker's Compensation	-	349.00	3,000.00	11.6%	996.00
Insurance - Auto Liability	-	2,444.85	2,500.00	97.8%	2,215.34
Professional Services - Audit	-	14,900.00	16,000.00	93.1%	14,000.00
Professional Services - Accounting	1,350.71	11,097.00	14,000.00	79.3%	11,242.21
Professional Services - Engineering	-	4,091.51	15,000.00	27.3%	2,470.00
Professional Services - Legal	1,951.57	4,888.57	30,000.00	16.3%	1,386.10
Professional Services - Other	309.95	15,403.22	43,000.00	35.8%	7,553.02
Roadway Maintenance	71.28	1,773.32	25,000.00	7.1%	4,859.68
Equipment Maintenance	665.39	27,502.79	39,000.00	70.5%	935.19
Beach Maintenance	72.02	3,331.55	4,000.00	83.3%	3,748.96
Vehicle Maintenance	812.45	5,338.47	2,000.00	266.9%	55.53
Travel and Training	-	1,462.08	15,000.00	9.7%	1,397.07
Community Promotions	-	1,500.00	7,500.00	20.0%	495.10
Office Supplies	673.02	6,185.22	13,800.00	44.8%	4,903.60
Postage	201.00	2,462.30	4,750.00	51.8%	2,899.17
Planning and Zoning	-	56.00	500.00	11.2%	251.10
Printing	60.99	9,029.55	9,000.00	100.3%	5,702.90
Utilities	2,091.88	16,659.06	26,750.00	62.3%	22,945.96
Uniforms	294.67	1,045.55	4,050.00	25.8%	-
Capital Expenditures	3.26	43,916.95	175,000.00	25.1%	526.44
Furniture and Equipment	232.22	15,212.22	20,000.00	76.1%	709.44
Telecommunication	630.67	11,299.45	24,000.00	47.1%	10,029.03
Emergency Telecommunication	-	4,788.00	7,500.00	63.8%	4,140.00
Council/Committee Expenditure	-	547.09	1,500.00	36.5%	1,233.77
Memberships, Dues and Subscriptions	733.49	19,592.45	21,650.00	90.5%	17,321.01
Website	-	-	700.00	-	549.36
Equipment Rentals	430.85	5,105.80	9,000.00	56.7%	4,690.47
Advertising	1,005.74	7,859.64	12,200.00	64.4%	8,951.64
Contingency	-	19,260.15	30,000.00	64.2%	8,079.40
Bank Charges	462.22	4,853.12	1,950.00	248.9%	1,506.52
Contracted Services - Beach Patrol	-	-	-	-	44,395.00
Contracted Services - IT	3,229.05	26,333.63	41,500.00	63.5%	20,818.75
Contracted Services - Landscaping	-	21,529.13	6,500.00	331.2%	62,516.08
Contracted Services - Other	4,559.83	21,746.13	30,200.00	72.0%	18,483.17
Election Expense	-	3,227.50	-	-	-
Vehicle Purchase Expenditures	-	39,000.00	-	-	-
Court Expenditures	1,163.75	6,923.39	8,750.00	79.1%	7,386.89
Emergency Preparedness	1,236.29	12,769.20	32,000.00	39.9%	21,633.96
Special Events	-	-	9,500.00	-	-
Total Expenditures	77,713.75	900,532.48	1,408,833.00	63.9%	701,689.02
Excess of Revenues Over (Under) Expenditures	\$ 51,981.57	586,557.04	124,462.00	471.3%	551,021.93

Town of Seabrook Island
Statement of Revenues and Expenditures
Modified Cash Basis

For the Month and Nine Months Ended September 30, 2022

	Current Year			% of Annual Budget	Prior Year-to- Date
	Current Month	Year to Date	Annual Budget		
Receipts to Be Used toward Restricted Fund Balances					
State Accomodations Tax					
Advertising & Promotion	\$ -	70,373.15	100,500.00	70.0%	61,204.95
Tourism	-	152,475.15	217,750.00	70.0%	132,610.71
Interest Income	532.98	2,014.55	250.00	805.8%	170.73
Total State Accomodation Tax	<u>532.98</u>	<u>224,862.85</u>	<u>318,500.00</u>		<u>193,986.39</u>
County Accomodations Tax - Charleston					
Receipts	-	39,236.55	45,000.00	87.2%	44,000.00
Interest Income	148.42	466.85	-	-	8.02
Total County Accomodations Tax - Charleston	<u>148.42</u>	<u>39,703.40</u>	<u>45,000.00</u>		<u>44,008.02</u>
Alcohol Tax					
Receipts	-	5,000.00	3,000.00	166.7%	3,000.00
Interest Income	75.66	285.46	20.00	1427.3%	28.11
Total Alcohol Tax	<u>75.66</u>	<u>5,285.46</u>	<u>3,020.00</u>		<u>3,028.11</u>
ARPA					
Receipts	-	-	464,239.00	-	-
Total ARPA	<u>-</u>	<u>-</u>	<u>464,239.00</u>		<u>-</u>
Total Restricted Fund Receipts	<u>\$ 757.06</u>	<u>269,851.71</u>	<u>830,759.00</u>	<u>32.5%</u>	<u>241,022.52</u>
Expenditures Used toward Restricted Fund Balances					
State Accomodations Tax - Advertising and Promotion	-	70,373.15	100,500.00	70.0%	61,204.95
State Accomodations Tax - Tourism	901.32	208,561.11	215,000.00	97.0%	148,962.31
County A-Tax Expenditure	-	-	45,000.00	-	5,000.00
Alcohol Tax Expense	-	-	10,000.00	-	-
ARPA Expenses	-	-	464,239.00	-	-
Total Used toward Restricted Funds	<u>\$ 901.32</u>	<u>278,934.26</u>	<u>834,739.00</u>	<u>33.4%</u>	<u>215,167.26</u>
Receipts to Be Used toward Designated Fund Balances					
Emergency Fund					
Total Emergency Fund	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
Total Designated Fund Receipts	<u>\$ -</u>	<u>-</u>	<u>-</u>		<u>-</u>
Expenditures Used toward Designated Fund Balances					
Emergency Fund	-	-	-	-	-
Capital Expenditures - Road and Drainage	1,095.00	25,600.00	150,000.00	17.1%	12,910.00
Capital Expenditures - Town Facilities	-	5,500.00	60,000.00	9.2%	-
Total Used toward Designated Funds	<u>\$ 1,095.00</u>	<u>31,100.00</u>	<u>210,000.00</u>	<u>14.8%</u>	<u>12,910.00</u>

Supporting Schedules

**TOWN OF SEABROOK ISLAND
ACCOMODATIONS TAX
FYE 12/31/2022**

DATE		DUE FROM STATE	GENERAL 5%	ADVERT 30%	TOURISM 65%	TOTAL
	TOTALS 12/31/2021	73,636.27	-	-	339,802.94	339,802.94
	AUDITORS' ADJUSTMENT				-	-
	ADJUSTED BEGINNING BALANCE	73,636.27	-	-	339,802.94	339,802.94
Jan-22	Interest Income		-	-	41.03	41.03
	TOTALS 1/31/2022	73,636.27	-	-	339,843.97	339,843.97
Feb-22	Received from County	(73,636.27)	-	-	-	-
	Interest Income				40.61	40.61
	TOTALS 2/28/2022	-	-	-	339,884.58	339,884.58
Mar-22	Ck# 7372 Pyro Shows East Coast, Inc.		-	-	(9,500.00)	(9,500.00)
	Ck# 7386 Alan Fleming Tennis Tournament				(15,000.00)	(15,000.00)
	Interest Income				86.17	86.17
	TOTALS 3/31/2022	-	-	-	315,470.75	315,470.75
Apr-22	Received from County		2,449.15	14,694.89	31,838.92	48,982.96
	Transfer to General Fund		(2,449.15)			(2,449.15)
	Ck# 7431 Chas Area Convention Center			(14,694.89)		(14,694.89)
	Interest Income				144.18	144.18
	TOTALS 4/30/2022	-	-	-	347,453.85	347,453.85
May-22	Ck# 7453 Barrier Island Ocean Rescue		-	-	(12,071.00)	(12,071.00)
	Ck# 7463 Lowcountry Marine Mammal				(1,038.44)	(1,038.44)
	Interest Income				226.70	226.70
	TOTALS 5/31/2022	-	-	-	334,571.11	334,571.11
Jun-22	Ck# 7485 Barrier Island Ocean Rescue		-	-	(22,130.00)	(22,130.00)
	Ck# 7463 Lowcountry Marine Mammal				(1,103.35)	(1,103.35)
	Ck# 7500 Barrier Island Ocean Rescue		-	-	(48,284.00)	(48,284.00)
	Interest Income				241.63	241.63
	TOTALS 6/30/2022	-	-	-	263,295.39	263,295.39
Jul-22	Ck# 7535 Pyro Shows East Coast, Inc.		-	-	(9,500.00)	(9,500.00)
	Ck# 7539 Lowcountry Marine Mammal				(1,261.68)	(1,261.68)
	Ck# 7541 Barrier Island Ocean Rescue				(49,893.00)	(49,893.00)
	Interest Income				232.28	232.28
	TOTALS 7/31/2022	-	-	-	202,872.99	202,872.99
Aug-22	Received from County		9,279.71	55,678.26	120,636.23	185,594.20
	Transfer to General Fund		(9,279.71)			(9,279.71)
	Ck# 7555 Lowcountry Marine Mammal				(861.32)	(861.32)
	Ck# 7558 Chas Area Convention Center			(55,678.26)		(55,678.26)
	Ck# 7577 Barrier Island Ocean Rescue				(37,017.00)	(37,017.00)
	Interest Income				468.97	468.97
	TOTALS 8/31/2022	-	-	-	286,099.87	286,099.87
Sep-22	Ck# 7583 Lowcountry Marine Mammal		-	-	(901.32)	(901.32)
	Interest Income				532.98	532.98
	TOTALS 9/30/2022	-	-	-	285,731.53	285,731.53

**TOWN OF SEABROOK ISLAND
CHARLESTON COUNTY ACCOMODATIONS TAX
FYE 12/31/2022**

DATE		DUE FROM COUNTY	REVENUES	EXPENDITURES	TOTAL
	TOTALS 12/31/2021	-		-	39,865.91
	ADJUSTMENT TO ESTIMATE		-		-
	ADJUSTED BEGINNING BALANCE	-	-	-	39,865.91
Jan-22	Interest Income	-	4.81	-	4.81
	TOTALS 1/31/2022	-	4.81	-	39,870.72
Feb-22	Interest Income	-	4.76	-	4.76
	TOTALS 2/28/2022	-	9.57	-	39,875.48
Mar-22	Received from County	-	2,612.58	-	2,612.58
	Interest Income		11.61		11.61
	TOTALS 3/31/2022	-	2,633.76	-	42,499.67
Apr-22	Received from County	-	7,229.70	-	7,229.70
	Interest Income		20.64		20.64
	TOTALS 4/30/2022	-	9,884.10	-	49,750.01
May-22	Received from County	-	5,912.41	-	5,912.41
	Interest Income		35.03		35.03
	TOTALS 5/31/2022	-	15,831.54	-	55,697.45
Jun-22	Interest Income	-	47.49	-	47.49
	TOTALS 6/30/2022	-	15,879.03	-	55,744.94
Jul-22	Interest Income	-	63.90	-	63.90
	TOTALS 7/31/2022	-	15,942.93	-	55,808.84
Aug-22	Received from County	-	23,481.86	-	23,481.86
	Interest Income		130.19		130.19
	TOTALS 8/31/2022	-	39,554.98	-	79,420.89
Sep-22	Interest Income	-	148.42	-	148.42
	TOTALS 9/30/2022	-	39,703.40	-	79,569.31

**TOWN OF SEABROOK ISLAND
 MISCELLANEOUS RESTRICTED FUNDS
 FYE 12/31/2022**

DATE		Alcohol Tax	American Rescue Plan Act (ARPA)
	TOTALS 12/31/2021	35,277.44	-
	AUDITORS' ADJUSTMENT	-	-
	ADJUSTED BEGINNING BALANCE	<u>35,277.44</u>	<u>-</u>
Jan-22	Interest Income	4.26	-
	TOTALS 1/31/2022	<u>35,281.70</u>	<u>-</u>
Feb-22	Interest Income	4.22	-
	TOTALS 2/28/2022	<u>35,285.92</u>	<u>-</u>
Mar-22	Interest Income	9.64	-
	TOTALS 3/31/2022	<u>35,295.56</u>	<u>-</u>
Apr-22	Interest Income	14.65	-
	TOTALS 4/30/2022	<u>35,310.21</u>	<u>-</u>
May-22	Received from state	5,000.00	-
	Interest Income	27.33	-
	TOTALS 5/31/2022	<u>40,337.54</u>	<u>-</u>
Jun-22	Interest Income	37.05	-
	TOTALS 6/30/2022	<u>40,374.59</u>	<u>-</u>
Jul-22	Interest Income	46.28	-
	TOTALS 7/31/2022	<u>40,420.87</u>	<u>-</u>
Aug-22	Interest Income	66.37	-
	TOTALS 8/31/2022	<u>40,487.24</u>	<u>-</u>
Sep-22	Interest Income	75.66	-
	TOTALS 9/30/2022	<u>40,562.90</u>	<u>-</u>

**TOWN OF SEABROOK ISLAND
MISCELLANEOUS DESIGNATED FUNDS
FYE 12/31/2022**

DATE	Emergency	Road and Drainage	Town Facilities	Vehicle Replacement Fund
TOTALS 12/31/2021	2,120,639.30	594,357.22	250,000.00	64,000.00
AUDITORS' ADJUSTMENT	-	-	-	-
ADJUSTED BEGINNING BALANCE	<u>2,120,639.30</u>	<u>594,357.22</u>	<u>250,000.00</u>	<u>64,000.00</u>
Jan-22 Ck# 7331 - ESP Associates, Inc.	-	(3,480.00)	-	-
TOTALS 1/31/2022	<u>2,120,639.30</u>	<u>590,877.22</u>	<u>250,000.00</u>	<u>64,000.00</u>
Feb-22 Ck# 7363 - ESP Associates, Inc.	-	(1,485.00)	-	-
Ck# 7364 - ESP Associates, Inc.	-	(10,750.00)	-	-
TOTALS 2/28/2022	<u>2,120,639.30</u>	<u>578,642.22</u>	<u>250,000.00</u>	<u>64,000.00</u>
Mar-22 No Activity	-	-	-	-
TOTALS 3/31/2022	<u>2,120,639.30</u>	<u>578,642.22</u>	<u>250,000.00</u>	<u>64,000.00</u>
Apr-22 Ck# 7416 - ESP Associates, Inc.	-	(3,735.00)	-	-
Ck# 7423 Hendrick Lexus Charleston	-	-	-	(36,500.00)
Ck# 7434 Truist Bank	-	-	-	(2,500.00)
Ck# 7435 - ESP Associates, Inc.	-	(4,530.00)	-	-
TOTALS 4/30/2022	<u>2,120,639.30</u>	<u>570,377.22</u>	<u>250,000.00</u>	<u>25,000.00</u>
May-22 Ck# 7470 - ESP Associates, Inc.	-	(525.00)	-	-
TOTALS 5/31/2022	<u>2,120,639.30</u>	<u>569,852.22</u>	<u>250,000.00</u>	<u>25,000.00</u>
Jun-22 Ck# 7495 - Michael E Karamus Architect	-	-	(2,500.00)	-
TOTALS 6/30/2022	<u>2,120,639.30</u>	<u>569,852.22</u>	<u>247,500.00</u>	<u>25,000.00</u>
Jul-22 No Activity	-	-	-	-
TOTALS 7/31/2022	<u>2,120,639.30</u>	<u>569,852.22</u>	<u>247,500.00</u>	<u>25,000.00</u>
Aug-22 Ck# 7576 - Michael E Karamus Architect	-	-	(3,000.00)	-
TOTALS 8/31/2022	<u>2,120,639.30</u>	<u>569,852.22</u>	<u>244,500.00</u>	<u>25,000.00</u>
Sep-22 Ck# 7584 - ESP Associates, Inc.	-	(1,095.00)	-	-
TOTALS 9/30/2022	<u>2,120,639.30</u>	<u>568,757.22</u>	<u>244,500.00</u>	<u>25,000.00</u>

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 unanimously recommended in favor of approval; 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	
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 unanimously recommended in favor of approval; 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 <u>\$30.00</u>
4. Temporary Sign	\$10.00 <u>\$15.00</u>
J.I. Tree Removal Permits	
1. Protected Tree Removal Permit	\$25.00 <u>\$50.00</u> Per Tree
2. Post Facto Tree Removal Permit	\$250.00 <u>\$500.00</u> Per Tree
3. <u>Payment in Lieu of Mitigation</u>	<u>150% of Actual Replacement Cost of the Species to be Removed (Min. 6" Caliper)</u>
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 <u>\$75.00</u>
2. Preliminary Plat	
a. Minor Subdivision (\leq 10 Lots)	\$300.00 <u>\$500.00</u>
b. Major Subdivision ($>$ 10 Lots)	\$300.00 <u>\$500.00</u> + \$10.00 <u>\$20.00</u> Per Lot
3. Final Plat	
a. Minor Subdivision (\leq 10 Lots)	\$150.00 <u>\$250.00</u>
b. Major Subdivision ($>$ 10 Lots)	\$150.00 <u>\$250.00</u> + \$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	<u>\$250.00</u>
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 <u>\$350.00</u>
c. MU Zoning Designation	\$1,250.00 <u>\$1,500.00</u> + \$10.00 <u>Per Acre</u>
Board and Commission Review Fees Commission Review Fees	
A. Board of Zoning Appeals	
1. Application for Appeal of Administrative Decision	\$150.00 <u>\$250.00</u> ⁴
2. Application for Special Exception	\$300.00 <u>\$500.00</u>
3. Application for Variance	\$300.00 <u>\$500.00</u>
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: Black & White-Copies</u>	
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: Color-Copies</u>	
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.

STATE OF SOUTH CAROLINA)
)
COUNTY OF CHARLESTON)

TOWN OF SEABROOK ISLAND
LOCAL ACCOMMODATIONS TAX
COLLECTION AGREEMENT

This agreement is entered into this ___ day of _____, 2022, by and between the Town of Seabrook Island (hereinafter referred to as the "Town") and the County of Charleston (hereinafter referred to as the "County").

In consideration of the mutual promises contained herein, the parties agree that the County, through its Revenue Collections Department, will collect and enforce the Town's One Percent (1%) Local Accommodations Tax Ordinance, and each party's duties will be governed by the terms and conditions set forth herein:

1. Duties and responsibilities of the County

The County shall:

- (a) Collect and enforce the Town's One Percent (1%) Local Accommodations Tax in the same (or similar) manner that it collects and enforces the County's Two Percent (2%) Local Accommodations Fee;
- (b) Remit to the Town by the fifteenth (15th) day of each month all of the funds collected from the Town's One Percent (1%) Local Accommodations Tax during the preceding calendar month, along with a detailed accounting of the receipts;
- (c) Provide any reports or documents requested by the Town to monitor procedures, verify accuracy, and ensure compliance with the requirements of the Town's ordinance; and
- (d) Provide timely notification to the Town of any accounts which are delinquent by more than sixty (60) days.

2. Duties and responsibilities of the Town

The Town shall:

- (a) No later than November 1st of each year, provide the County with a list of all accommodations which are subject to the Town's One Percent (1%) Local Accommodations Tax Ordinance;
- (b) Notify the County on a monthly basis of any additions, deletions, and/or modifications to the list provided in paragraph (a);
- (c) Conduct code enforcement action against non-paying and delinquent accounts;
- (d) Conduct legal processing for accounts deemed uncollectible by the County; and

(e) Compensate the County one half of one percent (0.5%) of the gross collections to offset the County's costs of collecting and enforcing the Town's One Percent (1%) Local Accommodations Tax Ordinance.

3. Termination

Either party may terminate this agreement by giving written notice, at the address set forth below, to the other party at least ninety (90) days prior to the effective date of such termination. Upon termination of this contract, the obligation of both parties to perform the duties specified herein shall forthwith cease. Termination under this section shall be considered termination for convenience and the terminating party shall not be entitled to damages, with the exception of any unpaid fees such as "handling fees," and "court fees," etc.

4. Notices

Any notice required of one party to the other under this agreement shall be deemed given upon request of written notice in the U.S. mail to the following address:

To the Town:

Joseph M. Cronin
Seabrook Island Town Administrator
2001 Seabrook Island Road
Seabrook Island, SC 29455

To the County

Bill Tuten
Charleston County Administrator
4045 Bridge View Drive
North Charleston, SC 29405

5. Modification

This agreement constitutes the entire understanding and agreement between the parties; no amendment or modification changing its scope shall have any force or effect unless made in writing and signed by both parties.

6. Successors and Assigns

This agreement and all covenants thereof shall be binding upon and insure to the benefit of the successors and assigns of the parties hereto.

7. Severance

Should any part of this agreement be determined by a court of competent jurisdiction to be invalid, illegal, or against public policy, said offending section shall be void and of no effect and shall not render any other section herein, nor this agreement as a whole invalid.

IN WITNESS WHEREOF, the parties hereto by their authorized representative have signed, sealed, and delivered this agreement at Charleston, South Carolina, on the day and year written above.

WITNESSES:

John Gregg
Mayor, Town of Seabrook Island

Bill Tuten
Charleston County Administrator

TOWN OF SEABROOK ISLAND

RESOLUTION NO. 2022-39

ADOPTED _____

A RESOLUTION TO APPOINT AND COMMISSION NICHOLE NETTLES AS A CODE ENFORCEMENT OFFICER FOR THE PROPER SECURITY AND GENERAL WELFARE FOR THE TOWN OF SEABROOK ISLAND

WHEREAS, the Seabrook Island Town Council, in the exercise of its general police power, is empowered to protect the health and safety of residents and visitors of the Town; and

WHEREAS, the Seabrook Island Town Council is further authorized by Section 5-7-32 of the Code of Laws of South Carolina 1976, as amended, to appoint and commission as many Code Enforcement Officers as may be necessary for the proper security, general welfare, and convenience of the Town; and

WHEREAS, pursuant to Sec. 18-2 of the Town Code, the Mayor of Seabrook Island has recommended the appointment of Nichole Nettles as a Code Enforcement Officer of the Town;

NOW, THEREFORE, BE IT RESOLVED that Nichole Nettles is hereby appointed and commissioned as a Code Enforcement Officer of the Town of Seabrook Island for the purpose of providing for the proper security, general welfare, and convenience of the Town, replete with all the powers and duties conferred by law upon constables, in addition to such duties as may be imposed upon her by the governing body of this Town, including the use of an ordinance summons, and with all the powers and duties conferred pursuant to the provisions of Section 5-7-32 of the Code of Laws of South Carolina 1976, as amended.

BE IT FURTHER RESOLVED that this appointment shall remain in effect until such time as Nichole Nettles is no longer employed by the Town of Seabrook Island.

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.

Signed: _____
John Gregg, Mayor

Witness: _____
Katharine E. Watkins, Town Clerk