

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM BEAUFORT COUNTY
Court of Common Pleas

Honorable Carmen T. Mullen

RECEIVED
NOV 25 2020
SC Court of Appeals

Common Pleas Number: 2020-CP-07-01840

Town of Hilton Head Island, South Carolina, ... Plaintiff/Intervenors

v.

Beaufort County, South Carolina, ... Defendant/Plaintiff/Respondent

v.

James Beckert, in his official capacity as the Beaufort Co. Auditor, ... Defendant/Petitioner

ADDENDUM TO PETITION FOR A WRIT OF SUPERSEDEAS

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM BEAUFORT COUNTY
Court of Common Pleas

Honorable Carmen T. Mullen

Common Pleas Number: 2020-CP-07-01840

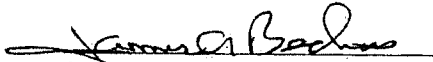
Town of Hilton Head Island, South Carolina, ... Plaintiff/Intervenors
v.
Beaufort County, South Carolina, ... Defendant/Plaintiff/Respondent
v.
James Beckert, in his official capacity as the Beaufort Co. Auditor, ... Defendant/Petitioner

AFFIDAVIT OF PETITIONER JAMES A. BECKERT

- 1) I am an adult citizen over the age of 18, and I competent to testify in this matter. The information on this declaration is true and correct based upon my knowledge, information and belief. If called to testify, I could and would testify consistently with the statements in this declaration.
- 2) I am a resident and domiciliary of Beaufort County, South Carolina.
- 3) I am the duly elected County Auditor of Beaufort County, South Carolina.
- 4) In my capacity as County Auditor, I am familiar with the duties of the County Auditor.
- 5) The total bond debt owed for the RCLB is approximately \$110,000,000.00.
- 6) The auditors Value of a Mill is 1,885,324 and best reflects the true billable assessed value of property in the county based on the guidance and direction provided by SC-Department of Revenue including the presentation on June 27, 2019. I do not where the data contained in Mr. Hayes Williams' valuation of the mill came from.
- 7) From November 20, 2020 at 7:00 pm to November 22, 2020 at 5:00 pm the total number of files adjusted totals roughly 9,600 files out of 168,000 total files needing adjusted equaling 6% after 46 hours of continuous non-stop processing of adjustments being

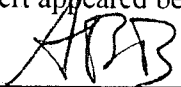
made. Changes to this extent for all accounts had never been undertaken previously by this office and the original estimate was based on a best guess.

- 8) Based on the past 46 hours, the average number of files adjusted per hour is roughly 209. With roughly 168,000 files it is estimated to take conservatively 803 hours (33.5 days) with non-stop processing without any delays, issues or hiccups. It is expected to take even longer as real property files require more resources to complete just one file than it does to complete a Personal Property Account file. More data and information is needed to project a completion date. The injunction requires an amended tax roll duplicate which is to adjust the current duplicate and insert the 4.8 mills replacing the 5.8 mills already recorded in the duplicate. This is different the creation of new tax rolls.
- 9) I am aware of the letter sent from the Department of Revenue to the Beaufort County Treasurer granting until December 15, 2020.
- 10) I make this statement of my own free will and accord, absent and coercion or duress.


James A. Beckert

Nov. 23rd, 2020

On the 9th day of November, 2020, James A. Beckert appeared before me and executed the forgoing Affidavit.


Arthur Bradley Brown, Notary Public

My Commission Expires on June 24, 2030.

STATE OF SOUTH CAROLINA)
COUNTY OF BEAUFORT)
IN THE COURT OF COMMON PLEAS
FOR THE FOURTEENTH JUDICIAL CIRCUIT
CASE NO.: 2020-CP-07-01840

**THE TOWN OF HILTON HEAD
ISLAND, SOUTH CAROLINA,
JOHN J. MCCANN, and STEPHEN G.
RILEY,**

Intervenors/Plaintiffs

vs.

**BEAUFORT COUNTY,
SOUTH CAROLINA**

Defendant/Plaintiff

vs.

JAMES BECKERT, in his capacity as
Beaufort County Auditor

Defendant,

AFFIDAVIT OF JAMES A. BECKERT

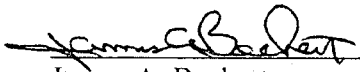
- 1) I am an adult citizen over the age of 18, and I competent to testify in this matter. The information on this declaration is true and correct based upon my knowledge, information and belief. If called to testify, I could and would testify consistently with the statements in this declaration.
- 2) I am a resident and domiciliary of Beaufort County, South Carolina.
- 3) I am the duly elected County Auditor of Beaufort County, South Carolina.
- 4) In my capacity as County Auditor, I am familiar with the duties of the County Auditor.
- 5) I have read the county ordinance concerning the Law Enforcement Service Charge (LESC).
- 6) The Ordinance commands that the LESC be placed on the tax rolls and the duplicate.
- 7) Absent the command that I place this LESC on the tax bills, this fee could have been charged by the entity which passed the ordinance, County Council, or the governing entity of the special purpose district, which might be City Council for the Town of Hilton Head Island.

- 8) I have expressed doubts about County Council's ability to impose a charge affecting real property situated entirely within a municipality.
- 9) However, because the Ordinance appears valid on its face and I have a duty to follow the Ordinance in so far as it requires me to charge the fee in the same manner as operational taxes, I placed the charge on the tax rolls and duplicate for the 2020 tax year.
- 10) I did so in a timely fashion; on September 29, 2020. This is one day before the statutory deadline.
- 11) If this Ordinance remains in its current fashion next year or in subsequent years, I intend to do the same.
- 12) I have also read and reviewed the Budget Ordinance concerning the debt millage rates for Rural and Critical Land Bond (RCLB) indebtedness.
- 13) As mentioned above, in my position as the County Auditor I am obligated to perform certain duties as imposed upon me by state law.
- 14) Pertinent to debt servicing of county bonds, I have a duty to "lev[y] annually" "a tax, without limit, on all property in the county sufficient to pay the principal and interest of such bonds as they respectively mature and to create a sinking fund as may be necessary thereof." SC Code Section 4-15-150.
- 15) Pertinent to fire protection services, I have a duty to "lev[y] annually" "a tax sufficient to pay the principal of and interest on the bonds as they respectively mature and to create such sinking fund as may be necessary." SC Code Section 4-19-140.
- 16) Pertinent to school bonds, I have a duty to "lev[y] annually" "a tax, without limit, on all taxable property in such operating school unit sufficient to pay the principal and interest of such bonds as they respectively mature and to create such sinking fund as may be necessary therefor." SC Code Section 59-71-150.
- 17) I believe the duty to levy these taxes for bond indebtedness is ministerial.
- 18) However, as to the calculation of sufficiency of a millage rate for bond indebtedness, I believe this is a discretionary duty of my office.
- 19) I base this belief upon training provided by the SCDOR at a Beaufort County Millage Setting workshop conducted by Mr. Sanford Houck on June 27, 2019. See Exhibit A, Transcript of June 27, 2019 SC Dept of Revenue Millage Setting Workshop, <https://beaufortcountysc.new.swagit.com/videos/64634>.
- 20) The belief that I have discretion to calculate sufficiency of millage as to bond indebtedness is confirmed when I read the case captioned as *Horry Cty. Sch. Dist. v.*

Horry Cty., 552 S.E.2d 737, 739 (SC 2001).

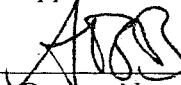
- 21) This belief is also confirmed by my understanding of the *Stackhouse v. Floyd*, 149 S.E.2d 437 (SC 1966) and *Charleston Cty. Parents for Pub. Sch., Inc. v. Moseley*, 541 S.E.2d 533 (SC 2001) cases as well as the South Carolina Attorney General Opinion 1985 S.C. Op. Att'y Gen. 80 (1985).
- 22) My understanding is confirmed by the custom and practice of other auditors in South Carolina. See Exhibit B, Excerpt from Charleston County's Website and Exhibit C, Excerpt from the Oconee County Website.
- 23) Interestingly, Beaufort County's Treasurer and several members of County Council agree that it is my duty to calculate the millage rate as to debt service.
- 24) Specifically, the Treasurer indicated during an October 12, 2020 County Council meeting that the "Auditor has the authority to set debt millage." Exhibit D, October 12, 2020 Council Meeting Transcript, p. 32, l. 17-18.
- 25) Likewise, several members of County Council also agree that the millage rate on debt service is set by the auditor. Council chairman Passiment indicated that "the Auditor determines the millage rate for debt service..." Exhibit E, October 19, 2020 Council Meeting Transcript, p. 6, l. 23-24. At this same meeting, County Attorney Taylor indicated that "[t]he Auditor, by statute, sets the debt millage." Exhibit E, p. 16, l. 13-14. Finally, Councilman Sommerville stated "... I understand that the Auditor's authority is to levy a millage, a sufficient millage, not an excessive millage." Exhibit E, p. 19, l. 14-16.
- 26) An ulterior motive as to the debt millage dispute was suggested at these same council meetings. Councilman Flewelling skeptically asked if the vote to adjust the millage total down from 65.2 to 64.2 was not a correction of a scrivener's error but instead "just an (sic) order for us to be able to continue to sue the Auditor." Exhibit E, p. 7, l. 6-7. Councilman McElynn specifically asked the County Attorney if the council possessed "statutory authority to overrule the Auditor with regard to setting debt millage?" Exhibit E, p. 16, l. 10-12.
- 27) Focusing on the debt millage issue, when I reviewed the 4.8 mill calculation for Rural and Critical Land Bond (RCLB) debt determined by county council and contained within the Budge Ordinance, I determined this mill rate was *not* sufficient to meet the bond debt obligations.
- 28) I have calculated the amount of tax revenues needed to pay principal and interest on the RCLB obligation for the tax year 2020 to be \$11,019,124. I have calculated the value of a mill as \$1,885,324. If you divide the debt obligation by the value of the mill, then the resulting mill rate is 5.84. By state law, the hundredth of a mill must be dropped; thus, resulting in a 5.8 millage rate.

- 29) Using the value of a mill I calculated as \$1,885,324, my calculations indicate the 4.8 rate will only generate \$9,049,555.
- 30) In contrast, using my value of a mill and the 5.8 mills rate when applied to the tax rolls and duplicate, the total taxes levied for the RCLB is \$11,915,125. This is sufficient to meet the obligations.
- 31) Further, this amount falls within the acceptable range of overage as discussed by Mr. Houck in his presentation. Mr. Houck opined that an overage of 5% would be acceptable but that 25% would not. The overage using my calculation is 7%. Even using Beaufort County's calculations as contained in Mr. Williams' affidavit, the overage is within the acceptable range (13.8%).
- 32) The insufficiency of the 4.8 mill rate is confirmed the affidavit of Mr. Williams who also indicates that the projected revenues from use of a 4.8 millage rate is insufficient to meet the bond obligations to pay principal and interest. In paragraph 8 of Mr. Williams' affidavit, he indicates the annual debt servicing for the RCLB is \$10.8 million. Paragraph 10 indicates that the 4.8 mill rate would only produce \$10.2 million. This is a \$600,000.00 shortfall even if you rely upon the calculations made by Beaufort County.
- 33) I do not believe the 4.8 millage rate is sufficient because of the shortfall confirmed by Mr. Williams' affidavit.
- 34) I do believe that a 5.8 mill rate as to the RCLB will be sufficient to pay principal and interest.
- 35) I also believe that if there is any overage, this amount could be rolled over as a credit and used to reduce future mill rates. This is the same suggestion made by Mr. Sanford Houck in his presentation to me at the June 27, 2019 workshop.
- 36) Further, as indicated by Mr. Houck, Beaufort County could also return any overage to the taxpayers.
- 37) I make this statement of my own free will and accord, absent and coercion or duress.


James A. Beckert

Nov 9th, 2020

On the 9th day of November, 2020, James A. Beckert appeared before me and executed the forgoing Affidavit.


Arthur Bradley Brown, Notary Public

My Commission Expires on June 24, 2030.

EXHIBIT

A

STATE OF SOUTH CAROLINA) IN THE COURT OF COMMON PLEAS
 COUNTY OF BEAUFORT) FOURTEENTH JUDICIAL CIRCUIT
) CASE NO. 2020-CP-07-01840

THE TOWN OF HILTON HEAD
 ISLAND, SOUTH CAROLINA,
 JOHN J. MCCANN, and
 STEPHEN G. RILEY,

EXCERPTS OF:

BEAUFORT COUNTY COUNCIL
 WORK SESSION:

Intervenors/Plaintiffs,

MILLAGE SETTING PRESENTATION

vs.

BY THE

BEAUFORT COUNTY, SOUTH
 CAROLINA,

SOUTH CAROLINA
 DEPARTMENT OF REVENUE

Defendant/Plaintiffs,

vs.

ORIGINAL

JAMES BECKERT, in his
 capacity as Beaufort
 County Auditor,

Defendant.

WORK SESSION DATE: Thursday, June 27, 2019

LOCATION:

Beaufort County Council
 Council Chambers,
 Administration Building
 100 Ribaut Road
 Beaufort, South Carolina

TRANSCRIBED BY:

Sabre D. Bridgers
 Court Reporter &
 Notary Public for South Carolina

DATE TRANSCRIBED:

Monday, November 9, 2020

SDB Job # 202055

Sabre D. Bridgers
 Court Reporter & Notary Public
 (843) 540-5716
 sabrebridgers@gmail.com

COUNTY COUNCIL OF BEAUFORT COUNTY
ADMINISTRATION BUILDING
BEAUFORT COUNTY GOVERNMENT ROBERT SMALLS COMPLEX
100 RIBAUT ROAD

POST OFFICE DRAWER 1998
BEAUFORT, SOUTH CAROLINA 29901-1998

TELEPHONE: (843) 255-9180
www.beaufortcountysc.gov

STEWART H. RODMAN
CHAIRMAN

D. PAUL SOMMERVILLE
VICE CHAIRMAN

COUNCIL MEMBERS

ASHLEY M. JACOBS
COUNTY ADMINISTRATOR

SARAH W. BROCK
CLERK TO COUNCIL

MICHAEL E. COVERT
GERALD DAWSON
BRIAN E. FLEWELLING
YORK GLOVER, SR.
CHRIS HERVOCHON
ALICE G. HOWARD
MARK LAWSON
LAWRENCE P. MCCLYNN
JOSEPH F. PASSIMENT, JR.

AGENDA
COUNTY COUNCIL OF BEAUFORT COUNTY
WORK SESSION

Thursday, June 27, 2019

10:00 a.m.

Council Chambers, Administration Building
Beaufort County Government Robert Smalls Complex
100 Ribaut Road, Beaufort

1. CALL TO ORDER -- 10:00 A.M.

2. PLEDGE OF ALLEGIANCE AND INVOCATION -- Chairman Stu Rodman

3. INTRODUCTIONS

4. APPROVAL OF AGENDA

5. PRESENTATION

A. Millage Setting Presentation by the South Carolina Department of Revenue and discussions relevant to the same

6. ADJOURNMENT



Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

EXCERPT #1

(AUDIO BEGINS EXCERPT #1 [23:00-24:40].)

MR. HOUCK: We have been talking about millage limitations. Any restrictions on millage that, that we've been talking about and typically that is for operating purposes.

Millage for bonded indebtedness has no limitation. Once you pass a valid bond the -- the governing body should probably put the Auditor on notice that you've passed a bond, your payments are going to be X dollars.

And when the payments are due the County Auditor is authorized to set millage to make that bond payment. That's one of the things that the Auditor is tasked with doing by State law.

The Auditor is not responsible for anything with operating millage. The County Auditor does have most all, or should have all the numbers. And County Council will work with him as far as the values and the assessed values. But the governing body is the only person, passed by statute, with setting millage for operating purposes.

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 Bonded indebtedness, different answer.

2 So, if you have got a bond payment
3 coming up it's really you, you notify the
4 Auditor. He sets the millage and it doesn't
5 matter what it is. I mean if it was for a
6 properly passed bond referendum you just,
7 whatever it needs to make that payment.

8 If you are, if you have any real
9 property that's been purchased under a
10 lease-purchase agreement no limitation on
11 that. You just, whatever you need to make
12 that payment you do.

13 (AUDIO ENDS FOR EXCERPT #1- [23:00-24:40].)

14
15 EXCERPT #2

16 (AUDIO BEGINS FOR EXCERPT #2- [42:40-44:55].)

17 BY DAVID CADD:

18 Q. Sandy, I have a question?

19 MR. HOUCK: Yes?

20 Q. With that being said, but if you keep doing it
21 every year and every year, and then you find the
22 constitution says you've got to do a better budget?

23 MR. HOUCK: The question is: If you
24 continue to do that every year?

25 David, I, honestly, if I am sitting

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 there I want excess collections every year.
2 Next year I'm going to give it back to you.
3 Or, the every year I have excess collections,
4 I'm going to use that next year to partially
5 start a budget that is now got some help from
6 last year because we collected more than we
7 needed.

8 There is no way humanly possible, I
9 don't believe, for anybody to end up the year
10 with a \$1.00 excess. You're going to have or
11 you, I hope you always have excess.

12 If it's reasonable, and what is
13 reasonable on it? What's the County Budget?
14 Or what's the County --

15 **BY STU RODMAN:**

16 A. Take what the school district has here of 254.

17 **MR. HOUCK:** All right, \$254,000,000
18 (two-hundred and fifty-four million dollars).
19 What's reasonable? Is 5% reasonable?
20 Probably. Is 25% reasonable? Probably not.
21 So where are you? There's no definitive
22 answer out there. I don't know of anything
23 in statute that says how much is too much.

24 If you're rolling it forward every year
25 the citizens haven't been harmed. You at

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 least are maintaining your fiscal statute
2 with the lenders or you're keeping a good
3 credit rating by having that. I can assure
4 you if you start having shortfalls your
5 credit rating is going down. Bonds are going
6 to cost you more; all right? So the citizen
7 will end up paying more than they would
8 normally.

9 So I think it's just to be expected that
10 you have some roll forward every year. I
11 think that's probably good. I mean, you
12 know, I wish I did that. I'm apparently not
13 a good administrator of money. But certainly
14 if you're doing that at least you are not
15 harming anybody by rolling it forward.

16 Any other questions along those lines?

17 (AUDIO ENDS FOR EXCERPT #2- [42:40-44:55].)

18 (EXCERPTS CONCLUDED.)
19
20
21
22
23
24
25

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1
2 STATE OF SOUTH CAROLINA)

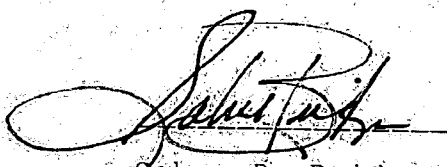
3 : C-E-R-T-I-F-I-C-A-T-E

4 COUNTY OF BEAUFORT)

5 I, Sabre Bridgers, Court Reporter and Notary Public,
6 certify that I transcribed audio/video Excerpts; that
7 the aforementioned parties did appear at 10:00 o'clock
8 a.m. on Thursday, June 27, 2019, at the Beaufort
9 County Council Chambers, Beaufort, South Carolina;
10 that the pages constitute a true and accurate
11 transcript of the presentation and questions given at
12 that time and place.

13 I further certify that I am not of counsel or kin to
14 any of the parties to this cause of action, nor am I
15 interested in any manner in its outcome.

16 IN WITNESS WHEREOF, I have hereunto set my hand and
17 seal this the 9th day of November, 2020.

18
19
20
21 

21 Sabre D. Bridgers

22 Notary Public for South Carolina

23 My Commission Expires: January 17, 2030

24
25
Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

\$	audio/video [1] - 7:6 Auditor [7] - 1:12, 3:10, 3:14, 3:16, 3:18, 3:20, 4:4 authorized [1] - 3:14	counsel [1] - 7:13 COUNTY [3] - 1:2, 1:7, 7:4 County [5] - 1:12, 3:13, 3:19, 5:13, 5:14 County Council [4] - 1:4, 1:18, 3:21, 7:9 COURT [1] - 1:1 Court [2] - 1:21, 7:5 credit [2] - 6:3, 6:5	G	LOCATION [1] - 1:18
\$1.00 [1] - 5:10 \$254,000,000 [1] - 5:17	B		given [1] - 7:11 governing [2] - 3:9, 3:23	M
1			H	maintaining [1] - 6:1 manner [1] - 7:15 matter [1] - 4:5 MCCANN [1] - 1:4 mean [2] - 4:5, 6:11 MILLAGE [1] - 1:6 millage [7] - 3:4, 3:5, 3:7, 3:14, 3:19, 3:25, 4:4 million [1] - 5:18 Monday [1] - 1:23 money [1] - 6:13 most [1] - 3:20 MR [4] - 3:3, 4:19, 4:23, 5:17
1 [3] - 3:1, 3:2, 4:13 100 [1] - 1:19 10:00 [1] - 7:7 17 [1] - 7:23	BEAUFORT [4] - 1:2, 1:7, 1:4, 7:4 Beaufort [5] - 1:11, 1:18, 1:20, 7:8, 7:9 BECKERT [1] - 1:11 BEGINS [2] - 3:2, 4:16 better [1] - 4:22 body [2] - 3:9, 3:23 bond [5] - 3:8, 3:11, 3:15, 4:2, 4:6 bonded [2] - 3:7, 4:1 bonds [1] - 6:5 202055 [1] - 1:24 Bridgers [3] - 1:21, 7:6, 7:21 budget [2] - 4:22, 5:5 Budget [1] - 5:13 Building [1] - 1:19 BY [4] - 1:6, 1:21, 4:17, 5:15	D	hand [1] - 7:16 harmed [1] - 5:25 harming [1] - 6:15 HEAD [1] - 1:3 help [1] - 5:5 hereunto [1] - 7:16 HILTON [1] - 1:3 honestly [1] - 4:25 hope [1] - 5:11 HOUCK [4] - 3:3, 4:19, 4:23, 5:17 humanly [1] - 5:8 hundred [1] - 5:18	N
2		DATE [2] - 1:16, 1:23 DAVID [1] - 4:17 David [1] - 4:25 Defendant [1] - 1:13 Defendant/Plaintiffs [1] - 1:9 definitive [1] - 5:21 DEPARTMENT [1] - 1:7 different [1] - 4:1 district [1] - 5:16 dollars [1] - 3:12 dollars [1] - 5:18 don't [2] - 5:9, 5:22 down [1] - 6:5 due [1] - 3:13	I	need [1] - 4:11 needed [1] - 5:7 needs [1] - 4:7 next [2] - 5:2, 5:4 NO [1] - 1:2 normally [1] - 6:8 Notary [3] - 1:22, 7:5, 7:22 notice [1] - 3:10 notify [1] - 4:3 November [2] - 1:23, 7:17 numbers [1] - 3:21
2 [3] - 4:15, 4:16, 6:17 2019 [2] - 1:16, 7:8 2020 [2] - 1:23, 7:17 2020-CP-07-01840 [1] - 1:2 202055 [1] - 1:24 2030 [1] - 7:23 23:00-24:40 [2] - 3:2, 4:13 25% [1] - 5:20 254 [1] - 5:16 27 [2] - 1:16, 7:8	C	E	IN [2] - 1:1, 7:16 indebtedness [2] - 3:7, 4:1 Interested [1] - 7:15 Intervenors/ Plaintiffs [1] - 1:5 ISLAND [1] - 1:3	O
4		end [2] - 5:9, 6:7 ENDS [2] - 4:13, 6:17 EXCERPT [6] - 3:1, 3:2, 4:13, 4:15, 4:16, 6:17 EXCERPTS [2] - 1:3, 6:18 Excerpts [1] - 7:6 excess [4] - 5:1, 5:3, 5:10, 5:11 expected [1] - 6:9 Expires [1] - 7:23	J	o'clock [1] - 7:7 OF [5] - 1:1, 1:2, 1:3, 1:3, 1:7, 7:2, 7:4 once [1] - 3:8 one [1] - 3:15 operating [3] - 3:6, 3:19, 3:25 outcome [1] - 7:15
42:40-44:55 [2] - 4:16, 6:17		F	K	P
5	CADD [1] - 4:17 capacity [1] - 1:11 CAROLINA [5] - 1:1, 1:3, 1:8, 1:7, 7:2 Carolina [4] - 1:20, 1:22, 7:9, 7:22 CASE [1] - 1:2 certainly [1] - 6:13 CERTIFICATE [1] - 7:3 certify [2] - 7:6, 7:13 Chambers [2] - 1:18, 7:9 CIRCUIT [1] - 1:1 citizen [1] - 6:6 citizens [1] - 5:25 collected [1] - 5:6 collections [2] - 5:1, 5:3 coming [1] - 4:3 Commission [1] - 7:23 COMMON [1] - 1:1 CONCLUDED [1] - 6:18 constitute [1] - 7:10 constitution [1] - 4:22 continue [1] - 4:24 cost [1] - 6:6 Council [1] - 1:18	far [1] - 3:22 fifty [1] - 5:18 fifty-four [1] - 5:18 fiscal [1] - 6:1 FOR [3] - 4:13, 4:16, 6:17 forward [3] - 5:24, 6:10, 6:15 four [1] - 5:18 FOURTEENTH [1] - 1:1	JAMES [1] - 1:11 January [1] - 7:23 Job [1] - 1:24 JOHN [1] - 1:4 JUDICIAL [1] - 1:1 June [2] - 1:16, 7:8	pages [1] - 7:10 partially [1] - 5:4 parties [2] - 7:7, 7:14 pass [1] - 3:8 passed [3] - 3:10, 3:24, 4:6 paying [1] - 6:7 payment [4] - 3:15, 4:2, 4:7, 4:12 payments [2] - 3:11, 3:13
5% [1] - 5:19			L	
9			last [1] - 5:6 law [1] - 3:17 lease [1] - 4:10 lease-purchase [1] - 4:10 least [2] - 6:1, 6:14 lenders [1] - 6:2 limitation [2] - 3:8, 4:10 limitations [1] - 3:4 lines [1] - 6:16	
9 [1] - 1:23 9th [1] - 7:17				
A				
a.m. [1] - 7:8 accurate [1] - 7:10 action [1] - 7:14 Administration [1] - 1:19 administrator [1] - 6:13 aforementioned [1] - 7:7 agreement [1] - 4:10 answer [2] - 4:1, 5:22 appear [1] - 7:7 assessed [1] - 3:23 assure [1] - 6:3 AUDIO [4] - 3:2, 4:13, 4:16, 6:17				

person (1) - 3:24 place (1) - 7:12 PLEAS (1) - 1:1 possible (1) - 5:8 PRESENTATION (1) - 1:6 presentation (1) - 7:11 properly (1) - 4:6 property (1) - 4:9 Public (3) - 1:22, 7:5, 7:22 purchase (1) - 4:10 purchased (1) - 4:9 purposes (2) - 3:6, 3:25 put (1) - 3:9	1:7, 1:7, 7:2 South (4) - 1:20, 1:22, 7:9, 7:22 start (2) - 5:5, 6:4 State (1) - 3:17 STATE (2) - 1:1, 7:2 statute (3) - 3:24, 5:23, 6:1 STEPHEN (1) - 1:4 STU (1) - 5:15
Q	T
questions (2) - 6:16, 7:11	tasked (1) - 3:16 THE (3) - 1:1, 1:3, 1:6 Thursday (2) - 1:16, 7:8 TOWN (1) - 1:3 transcribed (1) - 7:6 TRANSCRIBED (2) - 1:21, 1:23 transcript (1) - 7:11 true (1) - 7:10 two (1) - 5:18 two-hundred (1) - 5:18 typically (1) - 3:6
R	U
rating (2) - 6:3, 6:5 real (1) - 4:8 really (1) - 4:3 reasonable (5) - 5:12, 5:13, 5:19, 5:20 referendum (1) - 4:6 Reporter (2) - 1:21, 7:5 responsible (1) - 3:18 restrictions (1) - 3:4 REVENUE (1) - 1:7 Ribaut (1) - 1:19 RILEY (1) - 1:4 Road (1) - 1:19 RODMAN (1) - 5:15 roll (1) - 6:10 rolling (2) - 5:24, 6:15	under (1) - 4:9 up (3) - 4:3, 5:9, 6:7
S	V
Sabre (3) - 1:21, 7:5, 7:21 sandy (1) - 4:18 school (1) - 5:16 SDB (1) - 1:24 seal (1) - 7:17 SESSION (2) - 1:5, 1:16 set (2) - 3:14, 7:16 sets (1) - 4:4 SETTING (1) - 1:6 setting (1) - 3:25 shortfalls (1) - 6:4 sitting (1) - 4:25 SOUTH (5) - 1:1, 1:3,	valid (1) - 3:8 values (2) - 3:22, 3:23 vs (2) - 1:6, 1:10
	W
	WHEREOF (1) - 7:16 wish (1) - 6:12 WITNESS (1) - 7:16 WORK (2) - 1:5, 1:16
	Y
	year (1) - 4:21, 4:24, 5:1, 5:2, 5:3, 5:4, 5:6, 5:9, 5:24, 6:10

Website Link to June 27, 2019 SC Dept of Revenue Millage Setting Workshop

<https://beaufortcountysc.new.swagit.com/videos/64634>

EXHIBIT B



Schedule your appointment with the SCDMV by clicking this link <http://www.scdmvonline.com/schedule-appointment>



Motor Vehicle Inquiry Form

Auditor's Office

The Auditor's office calculates millage to satisfy annual budget requirements for Charleston County, including 43 tax districts. In addition, this office calculates, creates and mails tax bills for real estate, mobile homes, motor vehicles, watercraft, aircraft and business-owned personal property.

Responsibilities

- Calculate, create and mail tax bills for all real and personal property
- Provide customer services at each Service Center
- Update and maintain archival records of all sales or conveyances of real property, including plat measurement changes
- Update and maintain records of all real and personal property
- Update and maintain current addresses of real estate property owners for tax billing
- Accept applications and qualify taxpayer requests for Homestead Exemptions on primary residences
- Process claims for tax refunds on real and personal property
- Calculate and issue agricultural property tax rollback bills
- Process motor vehicle high-mileage and reappraisal appeals
- Process motor vehicle license plate returns and tax refunds
- Provide public access to and assistance with archival property records of real estate transactions and plat revisions
- Assess business personal property, rental residential property, motor vehicles, boats and motors, and aircraft
- Qualify 4 percent assessment ratios for live-aboard boat owners claiming the boat as their primary residence

History

The Constitution of 1868 gave members of the S.C. the authority to create the first office of County Auditor. Each of the 46 counties in South Carolina has an Auditor. Charleston County Auditors are elected to four-year terms in the General Election.

2020 Millage Card

2020 Millage Breakdown



Contact

Auditor's Office



101 Meeting Street
P.O. Box 614
Charleston, SC 29402-0614

Phone: (843)958-4200

Fax: (843)958-4222 (Main)

Fax: (843)958-4234 (Real & Personal Property)

Emails:

personalproperty@charlestoncountysc.gov

motorvehicle@charlestoncountysc.gov

watercraft@charlestoncountysc.gov

realproperty@charlestoncountysc.gov

Office Hours:

Mon. - Fri. 8:30am - 5pm



All Departments



Online Services



Pay Taxes & View Records



Historic Property Record Cards



Need Help?

Click here and start chatting with us!

- Need a license plate for a vehicle that is new to you



Out Of State
Tag Reporting



Address
Change



Homestead
Exemption

Common Terms

Ad Valorem Tax - (Latin for "toward value") A tax imposed on properties in proportion to their values. The most common are the ad valorem taxes imposed on real and personal property which are based on the assessed or appraised values.

Appraised Value - Also known as fair or true market value, it is the actual market value of a property.

Assessed Value - The appraised value of a property multiplied by its assessment ratio.

Assessment Ratio - The ratio applied to the appraised value of property depending on the use of the property. Assessment ratio qualifications are set forth by state law.

Levy - To impose or collect.

Millage Rate - The ratio used to determine the individual tax to be levied on a property. A mill is equivalent to 1/1000 of a dollar. For example, if the millage rate is 200 mills and the assessed property is \$1,000, the tax on that property is \$200.

Personal Property - This category includes motor aircraft, and business personal property.

Real Property - More widely known as real estate, buildings, and mobile homes.

Property Tax Relief - An exemption from school operating millage received on your primary legal residence.

Interesting Facts

- The Auditor's office calculates and mails over 500,000 tax bills every year.
- The Auditor's downtown office maintains records for over 186,000 parcels of real property, 252,000 motor vehicles, 36,000 watercraft, 200 aircraft and 50,000 business personal properties.
- The Auditor's downtown office maintains an archival record, called a Property Record Card, detailing the history of each individual parcel of real property in the



Need Help?

Click here and start
chatting with us!

www.charlestoncounty.org

Municipalities

[City of Charleston](#)
[City of Folly Beach](#)
[City of North Charleston](#)
[City of Isle of Palms](#)
[Town of Awendaw](#)
[Town of Hollywood](#)
[Town of James Island](#)
[Town of Kiawah Island](#)
[Town of Lincolnville](#)
[Town of McClellanville](#)
[Town of Meggett](#)
[Town of Mount Pleasant](#)
[Town of Ravenel](#)
[Town of Rockville](#)
[Town of Seabrook Island](#)
[Town of Sullivan's Island](#)

Additional Resources

[Arts & Entertainment](#)
[CARTA Transit System](#)
[County Library](#)
[County Parks](#)
[Transportation](#)
[Sales Tax](#)
[School District](#)
[Charleston Community Guide](#)
[Sex Offenders Search](#)
[Identity Theft Info](#)
[Traffic Cam](#)
[Make-A-Wish](#)
[Car Donation](#)
[United Way 24hr hotline](#)
[Visitor Information](#)

Social Media



Site Translation

Select Language ▼

Powered by Google [Translate](#)

E-mail your comments or questions about this site to

publicinfo@charlestoncounty.org

Report technical problems with this site to

webmaster@charlestoncounty.org

This is the official web site for Charleston County Government.

Copyright © 2000-2020, Charleston County, South Carolina. All rights reserved.

[Legal Disclaimer](#) | [Refund Disclaimer](#) | [Privacy Policy](#)



Need Help?

Click here and start chatting with us!

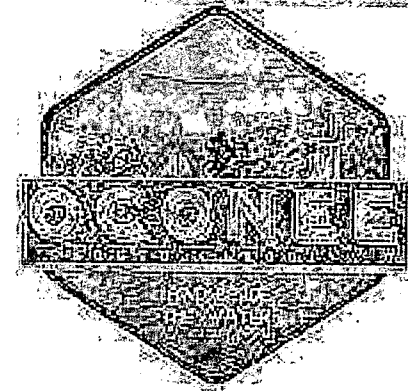
[Chat now](#)

Charleston County Auditor's Website Link

<https://auditor.charlestoncounty.org/>

EXHIBIT C

Millage Proposal for Tax Year 2017



Oconee County

SDOC

Keowee Key Dist. 17

Christy Hubbard – Oconee County Auditor

Who does what?

- **Operational Millage is set by county council – county and school**
- The county auditor, after receiving, the appropriate information from the SC DOR and other offices, will propose millage that will cover budgets previously adopted by county council. The millage proposed shall determine the sums required from the levy on the assessed value of all real and personal property. However, the authority to set a levy belongs to the county governing body. During the year reassessment is implemented a millage calculation must be used. S.C. Code Ann. Section 12-39-180 (Supp.1999) 6-1-320 (A)(1); Lee County v. Stevens (S.C.1982) 277 S.C. 421, 289 S. E. 2d 155.
- **Bond Millage is set by the county Auditor – county and school**
- The auditor calculates and determines the revenues needed for the payment of principal and interest (amortization/debt service) on bonds. S.C. Code Ann. Sections 4-15-150 (Supp.1999), 59-71-150(Supp.1999), 11-23-40 (Supp. 1999), 4-19-140 (1976).

Oconee County SC Millage Proposal for Tax Year 2017
Website Link to Materials

<https://oconeesc.com/documents/council/agendas-and-minutes/2017/backup-material/2017-09-05-millage-proposal-backup.pdf>

EXHIBIT D

1 STATE OF SOUTH CAROLINA) IN THE COURT OF COMMON PLEAS
2 COUNTY OF BEAUFORT) FOURTEENTH JUDICIAL CIRCUIT
3 BEAUFORT COUNTY,) CASE NO. 2020-CP-07-01850
4)
5) EXCERPT OF:
6) VIRTUAL
7) BEAUFORT COUNTY
8) COUNCIL MEETING
9)
10)
11)
12)
13)
14)
15)
16)
17)
18)
19)
20)
21)
22)
23)
24)
25)

Plaintiff,
-vs-
JAMES BECKERT, IN HIS
CAPACITY AS BEAUFORT
COUNTY AUDITOR,
Defendant.

AGENDA ITEM #12:
AMENDMENT TO THE 2020-2021
BEAUFORT COUNTY BUDGET
ORDINANCE

DATE OF MEETING: October 12, 2020

LOCATION: Via Virtual Meeting

TRANSCRIBED BY: Sabre D. Bridgers
Court Reporter &
Notary Public for South Carolina

DATE TRANSCRIBED: Sunday, November 8, 2020

SDB Job # 202055

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 APPEARANCES
2 (All via Videoconference)
3 CHAIRMAN: Joseph F. Passiment, Jr.
4 VICE CHAIRMAN: D. Paul Sommerville
5 COUNCIL MEMBERS:
6 Michael E. Covert
7 Gerald Dawson
8 Brian E. Flewelling
9 York Glover, Sr.
10 Chris Hervochon
11 Alice G. Howard
12 Mark Lawson
13 Lawrence P. McElynn
14 Stu Rodman
15 COUNTY ADMINISTRATOR: Ashley Jacobs
16 COUNTY AUDITOR: Jim Beckert
17 COUNTY TREASURER: Maria Walls
18 FINANCE DIRECTOR: Hayes Williams
19 CLERK OF COUNCIL: Sarah W. Brock (Host)
20
21
22
23
24
25

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 (AUDIO BEGINS ITEM #12.)

2 MR. PASSIMENT: Okay. We're at Item
3 #12: *"First Reading of an Amendment to the*
4 *2020-21 Beaufort County Budget Ordinance."*

5 As we discussed, there is a concern
6 about what we should do to ensure that the
7 amount of money that -- I'm sorry, the amount
8 of mills that is in the Ordinance matches to
9 the Ordinance itself. The bills and the
10 Ordinance don't match so we have to make a
11 decision how we are going to do that.

12 Now, as I indicated, on August the 18th
13 Mr. Beckert sent an e-mail to County Council
14 stating that the rural and critical lands was
15 going to increase to 5.8 mills from 4.8 mills
16 and he based his reasoning on saying that the
17 debt, the Debt Sinking Fund was significantly
18 less and it would be difficult to meet the
19 new principal and interest for the total debt
20 payment for 2021.

21 So, the question is: Did he make the
22 correct calculation to require the additional
23 mill? Since this was done on August 18th,
24 almost a month after, more than a month after
25 we passed the Ordinance, and as it has been

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 stated it was his duty to do this using the
2 math.

3 What is the pleasure of Council in the
4 way of discussion?

5 MR. SOMMERVILLE: Mr. Chairman, the
6 issue in front of us now is whether or not we
7 want to amend our Ordinance --

8 MR. PASSIMENT: Correct.

9 MR. SOMMERVILLE: -- so that the language
10 in the Ordinance and the -- and the numbers
11 stated in the Ordinance are consistent with
12 the -- with the individual, individual
13 millage items that we put in. In other
14 words, if you want to say it this way: The
15 verbal part of our Ordinance is not
16 consistent with the mathematical part of our
17 Ordinance. So I think that's a simple
18 matter.

19 And, that on the advice of Council
20 earlier today, this cannot be simply changed
21 as a scrivener's error. It's going to
22 require three readings and a public hearing.
23 I think we should, or I'm willing to make the
24 motion that the language of the Ordinance
25 that we previously passed be amended so that

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 the numbers agree with the actual math of the
2 individual -- individual millage items that
3 are contained in the Ordinance. So, that
4 would typically mean that the Ordinance would
5 say "County Council approves the 60 -- what
6 is it 60? Where's the math?

7 MR. PASSIMENT: It's 65.2. In order to
8 match what is on the bills we would have to
9 approve an Ordinance of 65.2 mills.

10 MR. SOMMERVILLE: I must be mistaken
11 then because I thought we had to approve --
12 it was 64.2.

13 MS. JACOBS: Yes, correct. 64.2.

14 MR. SOMMERVILLE: So, what we would,
15 what the motion I would make is that, that we
16 amend our initial Ordinance to read that the
17 total number of mills to be -- to be billed
18 by Beaufort County to our tax payers equal
19 64.2 mills and as -- as specified
20 mathematically in the Ordinance, in the
21 original Ordinance. That -- that's my
22 motion.

23 MR. GLOVER: I second that motion.

24 MR. PASSIMENT: Okay. So, this is a
25 first reading of this Ordinance. We're going

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 to have a second reading and a public
2 hearing. So, what we're going to do is we're
3 going to be telling Administration to prepare
4 the documents at 64.2, not the convoluted
5 documents that we have. Mr. Flewelling?

6 MR. FLEWELLING: Yeah, real quickly.
7 Hayes, I asked you a pointed question about
8 the data that we had received prior to the
9 vote on the -- the Ordinance that we
10 originally did in, I think May or early June.
11 And I asked you, specifically, did the data
12 regarding the rural and critical lands
13 program County purchased property debt
14 millage calculation and the County debt part
15 that's in there, did they include the
16 payments that were going to be required of
17 the County in, I believe March and August of
18 2021. Did -- did those amounts that we had
19 listed as expenditures include the amount in
20 it that we would need to pay on those two
21 additional categories that couldn't possibly
22 have been known at the time, but might have
23 been estimated. Did they include estimates
24 for those payments or were they completely
25 lacking in that?

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 MR. WILLIAMS: We -- we -- we put in for
2 the mills. We did a recalculation, we put it
3 in there. We talked to our budget council.
4 We discerned that we could go a little bit
5 into our -- into our -- that's the wrong one.
6 Where's the other one, Sarah? We --

7 MR. FLEWELLING: Well, actually that's
8 the one I want to see.

9 MR. WILLIAMS: That? That's the millage
10 one..

11 MR. FLEWELLING: Oh. Okay. All right.

12 MR. WILLIAMS: It was the other one that
13 had the three different mills there.

14 MR. FLEWELLING: Joe, stop breathing so
15 heavy.

16 MR. PASSIMENT: It's not me.

17 MR. FLEWELLING: Somebody -- somebody
18 with one of those funky headsets is breathing
19 pretty heavy.

20 MS. BROCK: Mr. Passiment it's you. I'm
21 going to have to mute you. Which one Hayes?
22 4.8, 5.1, or 5.8?

23 MR. WILLIAMS: Which one did you open
24 before, the millage rates from three
25 scenarios?

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 MR. FLEWELLING: Yeah.

2 MR. HAYES: That's FY 2020. Try FY 2021
3 budget. There we go.

4 So, basically I ran these numbers and it
5 rounded to the nearest thousandths. It had
6 the original budget of 4.8. It had the
7 Auditor's of 5.8. It had a different
8 scenario we ran at just to break even. And
9 we took into account the total amount of
10 budgeting, the total amount of debt service
11 payments, which would include the new debt
12 service because on the rural and critical
13 you're only looking at -- you're only looking
14 at interest-only payments. We -- we knew at
15 the end of the day that we're going to go
16 about 600,000 into the fund balance. We have
17 a projected fund balance of about \$2.6
18 million, which would leave us with
19 approximately \$2,000,000 in our fund balance.

20 When I ran the Auditor's numbers, his
21 debt only added about 1.4 million and so he's
22 going to add that to the fund balance of 2.6
23 and end up with about 4,000,000. But the
24 difference between his number and our number
25 is roughly about \$2,000,000 different.

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 MR. FLEWELLING: Thanks. Okay.

2 MR. WILLIAMS: And what we were mandated
3 to do by Council was to keep the mills flat
4 and/or lower, and that is what we did. We
5 kept them revenue neutral.

6 MR. FLEWELLING: Right. Right. Right.
7 I was just, I just, my specific question was
8 did the numbers that we had when we discussed
9 keeping a revenue neutral, and in fact
10 exactly the same mill calculation as the
11 prior year, did it include payments for the
12 rural and critical lands County purchased
13 property bond that we floated in -- that we
14 issued in August. Did those calculations get
15 included?

16 MR. WILLIAMS: Councilman as well as
17 there was. There was enough money to cover
18 what we thought, we thought it would be in
19 the revenue, in the revenue estimates for it.

20 MR. FLEWELLING: Okay.

21 MR. WILLIAMS: It was in there. Plus --

22 MR. FLEWELLING: All right. Thank you.

23 MR. WILLIAMS: Hold on. Can you please
24 allow me to finish?

25 MR. FLEWELLING: Okay.

Sabre D. Bridgers
Court Reporter & Notary Public
(843)540-5716
sabrebridgers@gmail.com

1 MR. WILLIAMS: What Mr. Beckert might
2 not know is they've got a \$3,000,000 premium
3 that is going to pay down debt principal on
4 that particular bond issuance. And that, so
5 basically, the numbers were there, you know?

6 MR. FLEWELLING: Okay.

7 MR. WILLIAMS: And -- and they were
8 there.

9 MR. FLEWELLING: I appreciate it. Thank
10 you, so much.

11 MR. WILLIAMS: Okay.

12 MR. PASSIMENT: That was a good question
13 Brian. That, that gives us some -- some
14 information that is pertinent.

15 MR. BECKERT: Chairman Passiment?

16 MR. PASSIMENT: Yes.

17 MR. BECKERT: This is Jim Beckert, the
18 County Auditor and I would like to add to the
19 discussion.

20 MR. PASSIMENT: Go right ahead, Mr.
21 Beckert.

22 MR. BECKERT: Thank you, very much.
23 Well, I'm going to take you back to last
24 November when it became known that rural and
25 critical land was going to borrow an

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 additional \$25,000,000. And between November
2 and the start of the budget process we -- we
3 fell into the COVID.

4 Along those lines, the County
5 Administrator had mentioned that they are
6 anticipating a 20% reduction in revenues;
7 okay? So, when the budget book came out it
8 clearly indicated that the debt payment for
9 rural and critical land was \$10,110,000. And
10 then there was a huge revision to the budget
11 book and that number didn't change in the
12 second revision of the budget book.

13 So, we keep going down through the
14 budget process and on May 29th, I received an
15 e-mail from the County Finance Department
16 that indicated that rural and critical lands
17 debt service was going to be the \$10,110,000
18 in debt. Now, County Council, that next
19 month went through their three or went
20 through their three readings and approved the
21 budget.

22 And then there was that bond that was
23 agreed to be sold from November finally did
24 sell in August. And when I received the debt
25 schedule from the bond attorney that

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 indicated what those bond amounts are and the
2 allocations for such, they were added into
3 the total bond schedule.

4 Now, in looking at the numbers, the
5 original County Ordinance says 65.22 mills
6 and it should be 65.2. That is what, that
7 sentence there, says what the Auditor is to
8 levy. So, when we put the numbers into the
9 computer system and we started generating the
10 tax levy card, and putting in the debt
11 service for rural and critical lands with
12 that bond that sold, it increased the debt
13 obligation by one mill.

14 And I want to go back to the one comment
15 that the Administration had made earlier, "It
16 was because of COVID and we do not know what
17 the outcome is." And it was a very great
18 concern, because it was a concern of the
19 Finance Committee as well, that we were going
20 to have reduced receivables in a timely way
21 to make sure that the debt payments can be
22 made. And with that 20%, if you take 20% of
23 \$10,110,000 you're talking about \$2,000,000.
24 So, if the payments come in slow because of
25 COVID you still have to make that bond

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 payment.

2 And it is the Auditor's responsibility
3 to calculate and levy those based on the
4 schedules and the debt sinking fund, and take
5 into consideration what County Council had
6 stated with regards to collections.

7 So, the millage was assigned at 5.8 to
8 make sure that we have sufficient funds in
9 case there is a 20% reduction in payments so
10 that there would at least be some cushion
11 there, so that when you have to use the Debt
12 Sinking Fund that rural and critical lands
13 currently has, you wouldn't have to use all
14 of it. But, then you could, then as revenues
15 continue to come in you could assign those
16 dollars to the Debt Sinking Fund to replace
17 those numbers.

18 Now, I stand by that number, the 5.8.
19 You ordered me to levy 65.2 mills and that is
20 exactly what I levied. I didn't go into your
21 Ordinance and -- and add up all those
22 millages in the -- in the section right
23 underneath that to determine that there was a
24 numerical error that was made in the
25 development of the Ordinance by whoever did

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 that. I was ordered to levy the 65.2. When
2 we put in the levy card it demonstrated that
3 it matched that 65.2. I gave an explanation
4 as to why based on bond council and the other
5 factors that were put into play with regards
6 to the debt millage this year. Back in July,
7 the Chairman of County Council also certified
8 that budget and those numbers. So that 65.2
9 was certified to be in compliance with state
10 law.

11 So, now that that has been certified and
12 those funds have now been levied, because the
13 taxes for the first time in many, many years
14 have all been levied and assigned to the
15 duplicate by the Auditor prior to September
16 30th, now there is no way to back out that
17 roll at this point. If it does turn out that
18 that 20% that administration said was going
19 to be delayed in collection, if that doesn't
20 happen or if they -- if they come in on time
21 then there will be sufficient revenues still
22 to be able to make that payment.

23 And then next year when we take a look
24 at the debt millage for rural and critical
25 land, and if it turns out that their Debt

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 Sinking Fund has increased significantly over
2 what it is right now, next year's debt
3 millage for rural and critical would be
4 considered and reduced in some form and
5 fashion. That's all I have at this point.

6 MR. PASSIMENT: Thank you.

7 MR. FLEWELLING: Thank you, Jim.

8 MS. JACOBS: Mr. Chairman? So,
9 originally when we started the budget process
10 last year we had no idea what impact COVID
11 was going to have on the budget. And so
12 initially we started thinking about and
13 talking about a 20% decrease in revenues.
14 However, that changed and we never used 20%
15 decrease to create the budget. So, that is
16 not accurate.

17 The point is that if you change the
18 Ordinance, if you change the -- right now
19 what's on the tax bills is an increase over
20 which you've approved. So, and collections
21 are doing very well right now as you've seen
22 from the Treasurer. So, it's -- it's not
23 correct.

24 We have taken into account what the
25 costs will be for the bond. And, again, we

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1. are planning to use -- we're planning to use
2. fund balance to pay all that off, but there
3. is adequate -- there are adequate revenues to
4. pay for that bond. And anything over that,
5. as you can see from what Hayes showed you, is
6. a tax increase.

7. MR. BECKERT: If I might add in that
8. case then. If you, if you knew that there
9. was a bond premium and I wrote an e-mail to
10. County Council and Administration on August
11. 18th that said that I was going to increase
12. the debt millage for rural and critical lands
13. by one mill. From August 18th to September
14. 29th, I received no questions, no inquiries
15. from any Administration or points of
16. clarification from Administration or anyone
17. on County Council that said that: (A) There
18. was a \$3,000,000 premium or that they felt
19. that they were in the position that it didn't
20. need to happen.

21. So, the Auditor's responsibility? There
22. is a higher responsibility for the Auditor
23. when it comes to debt millage. When it --
24. (Audio distortion.)

25. MR. BECKERT: -- because the Auditor is

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 the person that does those calculations and
2 actually levies those mills. If I didn't do
3 it you could simply say on the backside that
4 the Auditor didn't levy enough to pay for
5 rural and critical lands debt and now we have
6 to go into the reserve or the Debt Sinking
7 Fund. And if it --

8 (Audio distortion.)

9 MR. BECKERT: -- and if it was a really
10 slow collections and it was greater than 20%
11 then you would have to pull that money from
12 another place and that would possibly come
13 from the general operations. But the
14 methodology that I used, because I'm the
15 person that's responsible for that millage,
16 is reasonable and appropriate. And if there
17 is additional surpluses that come through the
18 collection of this year then it will be taken
19 into consideration for next year and a
20 millage reduction so long as there are no
21 additional bonds that are sold or any other
22 increases. Thank you.

23 MR. PASSIMENT: Mr. Rodman?

24 MR. RODMAN: This is getting above,
25 well, maybe at least my at least my pay

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 grade. I wonder if we don't have a situation
2 that goes something like this: We're
3 concerned about that we said that we would
4 not have a tax increase and with what is on
5 the tax bill now would be a tax increase.
6 But at the same time what Jim is doing, I
7 think, is saying we have voter approved, by a
8 referendum, debt and so therefore that type
9 of a increase is a function of something the
10 voters have already approved and so it may
11 not be actually a increase.

12 Said another way: Do you separate the
13 two and essentially say the debt,
14 particularly where it's voter approved in a
15 referendum is what it is, and therefore
16 that's been previously approved and, in fact,
17 we do not have a tax increase on the -- on
18 the general fund? I don't know that that's
19 the case but it's starting to sound to me
20 like that's the case.

21 MR. BECKERT: Actually, that is very
22 well stated, Councilman Rodman.

23 MR. RODMAN: Can somebody help me with
24 that? Pardon me?

25 MR. BECKERT: That is, that is very well

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 stated and I would agree with that.

2 MR. FLEWELLING: You know, if anybody
3 else wants to speak? I mean, I have a couple
4 more comments.

5 But I think that, that you've said it
6 exactly right, Stu, that that is exactly the
7 situation we're in. And I think that the
8 only possible out we have, since it seems
9 that we're so far along in the tax process
10 that there is no way to back out of this
11 without a substantial delay in issuing the
12 tax bills. It probably wouldn't be until
13 late November that the tax bills went out, if
14 then. And so I think in order to keep the
15 process moving along and justify it exactly
16 as you stated Stu, we really need to amend
17 that Ordinance so that we either remove the
18 debt calculations from the entire thing,
19 which we're not required to do in our
20 Ordinance, or amend the rural and critical
21 land so that instead of 4.8 it's 5.8.

22 And that's my suggestion. If you'd like
23 in the form of a motion, Mr. Chairman, when
24 you're ready I'll make that.

25 MR. PASSIMENT: Yeah. Are there any

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 other comments before we make a motion?

2 MR. LAWSON: Yes.

3 MR. PASSIMENT: Mr. Lawson?

4 MR. SOMMERVILLE: Mr. Chairman, we had a
5 motion on the table?

6 MR. LAWSON: This is going to take us
7 back to --

8 MR. PASSIMENT: We do have a motion but
9 his would be to amend it.

10 MR. LAWSON: And I just have a couple
11 questions for Mr. Beckert. And I guess the
12 first question is: The 65.22 mills that was
13 in our Ordinance, when did you know that we
14 couldn't levy taxes for that hundredth of a
15 mill?

16 MR. BECKERT: That would --

17 MR. LAWSON: The second -- go ahead.

18 MR. BECKERT: That? You can go back to
19 2019 when the Department of Revenue came down
20 to Beaufort County and gave a presentation at
21 the County Council Meeting during the day.
22 It was June 27th, 2019 and it's in accordance
23 with the State law.

24 MR. LAWSON: And so I guess my question
25 to you is when --

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 MR. BECKERT: And I have e-mailed that
2 presentation a number of times to Council
3 Members but I will gladly send it out again
4 tomorrow.

5 MR. LAWSON: So, I guess my question
6 was: When did you realize that our
7 Ordinance, our final number was not correct?
8 Was it when we passed it? Before that? Or
9 after that, that we had in there the 65.22
10 mills? Because you had mentioned in your
11 earlier statement that you had levied it
12 exactly to the 65.2. So I'm just trying to
13 get a feel for whenever the error came up
14 that we could've corrected this, you know,
15 before now? Here we are in October and just
16 looking to try to figure out where we
17 could've corrected this earlier?

18 MR. FLEWELLING: My recollection, Mark,
19 is that it's attributed as a scrivener's
20 error.

21 MR. LAWSON: I'd like to have Jim answer
22 that, please?

23 MR. FLEWELLING: All right, fine. Okay.

24 MR. BECKERT: I don't recall, but when I
25 received the Ordinance and it indicated that

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 it was 65.22. The same thing that happened
2 in 2019 when taxing authorities went to that
3 second digit after the decimal, it was
4 dropped in 2019 as well. I couldn't give you
5 a date, sir.

6 MR. LAWSON: Okay. Thank you, Mr.
7 Beckert.

8 MR. WILLIAMS: That is not true. The
9 Ordinance from 2019-2020 had decimals after
10 the hundredths. That's incorrect.

11 MR. COVERT: Mr. Chairman?

12 MR. PASSIMENT: Yes, Mr. Covert.

13 MR. COVERT: Mr. Chairman, with all this
14 data flying around it's like a fugazi. Could
15 you or direct someone to put this in layman's
16 terms for us and the viewers.

17 The motion on the table: Will that
18 increase taxes based or -- or increase taxes
19 compared to what we voted on months ago in
20 the budget Ordinance?

21 MR. PASSIMENT: Yep. That's an
22 excellent point, Mike. Here's my
23 understanding. What you see before you is
24 not correct; okay? The 65.22 in the
25 paragraph does not equal the amounts of money

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 that are below. That's -- that's the prior,
2 prior years; okay?

3 MR. COVERT: Uh-huh.

4 MR. PASSIMENT: Now, what we have a
5 choice is: Do we keep that language in there
6 and make the two numbers equal? If we do are
7 they 65.2 and we have to change rural and
8 critical lands to 5.8 to make that 65.2
9 because that will match exactly what is on
10 the tax bill right now.

11 And when people call into the
12 Treasurer's office with their bill they have
13 every right to say, "Wait a second. What you
14 see before you doesn't match. I'm being
15 billed at 5.8. Your Ordinance says 4.8. Why
16 am I getting billed one mill more?"

17 So, we have to decide, do we change this
18 Ordinance to match exactly what the tax bill
19 says? Or do we then try and go, and for lack
20 of a better term re-write history, and now
21 try and make it 64.2 and have to redo all the
22 bills?

23 MR. COVERT: Okay. Well, then I guess,
24 thank you for that, that helps. I guess,
25 then looking at it as a tax payer, you know,

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 if we as a Council voted on X number and it
2 passed, and further down the line somebody
3 did something, put the wrong number, that's
4 not the citizens' fault. If we told them
5 it's 65.2 or 64.8, or I don't know what it
6 is, whatever we voted on is what we should be
7 doing.

8 And then whomever is at fault, while
9 that, I think that should be corrected,
10 that's secondary. We should fix all that,
11 but that's not the -- that's not the
12 citizens' problems. You know, we got to
13 figure out a way to find that money because
14 somebody obviously goofed up. It's obviously
15 an error. I just don't want to see the
16 citizens take the brunt for it.

17 If I have a box that you want to buy and
18 I tell you it's ten bucks. You come by the
19 house and I say "Oh, no, Joe it's 12 bucks."

20 MR. PASSIMENT: Yep.

21 MR. COVERT: And it doesn't work that
22 way.

23 MR. SOMMERVILLE: Mr. Chairman, if I
24 might?

25 MR. PASSIMENT: Go ahead.

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 MR. SOMMERVILLE: The answer to Mr.
2 Covert's question is: If we go with 65.2 it
3 is a tax increase. It is a tax increase. We
4 voted on 64.2. And a scrivener's error
5 created a number out of thin air, 65.22.
6 That was -- that was created out of thin air.
7 That's a mysterious number that we'll never
8 know. Scrivener's errors are scrivener's
9 errors.

10 And, so the motion that I made, which is
11 to correct that particular language from
12 65.22 to 64.2 takes us back to a new, to a
13 revenue neutral position which is what we
14 voted on in the first place.

15 MR. COVERT: That's -- that's what I was
16 looking for, Paul. I appreciate that.

17 MS. JACOBS: Mr. Sommerville, so the
18 65.22 that is -- okay, there's no mystery
19 here. Okay. Let me try to explain it one
20 more time. The -- we got to that number. We
21 had that number originally because that was
22 the total when we had the hundredth decimal
23 added to those numbers for the millage; okay?
24 When we removed the hundredth decimal because
25 Mr. Beckert is no longer adding that,

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 including the hundredth decimal, then we got
2 the 64.2 and we just forgot to go back and
3 change it in the body.

4 But, again, that isn't the number that
5 goes on the tax bill. What goes on the tax
6 bill are those numbers that you see below
7 that, and that's what should have been used.

8 And, yes, you are correct it is a tax
9 increase. That is an increase that a
10 governing body did not approve, so.

11 MR. BECKERT: Woe. Woe. Woe. I need
12 to add something real quick.

13 MR. FLEWELLING: Yeah.

14 MR. BECKERT: Because I can't raise my
15 hand and you can see it. But, you know, you
16 keep coming back to the debt millage. And,
17 again, if you can show me anywhere in State
18 law where it says "County Council is
19 responsible for the debt millage?" It's not
20 because auditors throughout this State are
21 the ones that are responsible for calculating
22 and levying that millage. You have it in
23 your Ordinance. Does it need to be in your
24 Ordinance? No, it doesn't because the
25 Auditor is still going to levy that debt

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 millage.

2 Now, if you were to take out that debt
3 millage, I believe that the number that you
4 would be levying for operations would be
5 53.9.

6 So, so because County Council doesn't
7 have the standing to actually calculate and
8 levy that debt millage, it's something that's
9 done by the Auditor, it really shouldn't even
10 be included in that section of the Ordinance
11 as a total.

12 MR. FLEWELLING: Thanks. Mr. Chairman,
13 if I might? So, I'm looking at what Sarah
14 has on the screen, which is the 2019-2020
15 Budget, the fiscal year 19-20. And if you
16 read down there in the second section, it
17 says specifically 65.22 mills. So, that's
18 what we approved in 2019 and that's what we
19 approved in 2020. Where is the question?
20 Why is that an increase?

21 The second thing is, note just for a
22 point of reference, it does have the
23 one-hundredth digit in both ordinances.
24 Again, last year did have the .22. It was
25 65.22. I'm reading it right here. Did we

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 not -- did we change that at that meeting
2 then? I don't remember. So, when we voted
3 this year, we voted for the same millage we
4 voted on last year. When did that change?
5 Am I wrong? Somebody correct me.

6 MR. WILLIAMS: Councilman Flewelling, it
7 changed when we dropped the tenth off. In
8 the 20-21 it is the tenth not to the
9 hundredth. In the '19 and '20, it's to the
10 hundredth not the tenth. So if you add up
11 all those --

12 MR. FLEWELLING: No. No. No.

13 MR. WILLIAMS: -- you would no longer
14 have the 65.22, which was the first --

15 MR. FLEWELLING: The millage rates we --

16 MR. WILLIAMS: -- the first one, the
17 first iteration of this budget that I sent
18 out it had the hundredths in there. Then I
19 sent it to Jim and he -- he said I couldn't
20 have them in there. We didn't update the 65.
21 It totalled 65.22.

22 MR. FLEWELLING: Okay.

23 MR. WILLIAMS: When you take that tenth
24 out, and Jim not only said that I -- I had to
25 take the --

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 MR. PASSIMENT: (Audio distortion.)

2 MR. FLEWELLING: No.

3 MR. WILLIAMS: -- but he said that I had
4 to just drop it, I couldn't round it up or
5 down.

6 MR. FLEWELLING: Right. And, no, I
7 agree that's what happened, Hayes. And I'm
8 not -- I'm not pointing at you. I'm saying
9 somebody said that the Ordinance last year
10 didn't have it to the -- to the hundredths
11 and it did. I just want to point that out.

12 But also it had 65.22, which is exactly
13 the same as we pointed out. Did we collect
14 64.2 last year? Was that our total in total
15 millage or was it 65.2?

16 MR. WILLIAMS: It was 65.38 mills.

17 MR. FLEWELLING: Okay. Well, then, how
18 come we're not going to? How come we're now
19 having this discussion about whether it was
20 65.2 or it's 65 that we voted on? Clearly we
21 voted on 65. And the only way to fix that
22 and to make sure that -- that everything is
23 calculated, everything comes out to the same
24 number, is to change the County purchase
25 property for rural and critical lands to 5.8

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 and then those numbers work. Am I wrong in
2 that?

3 MR. RODMAN: Mr. Chairman? This is Stu.
4 Motion to extend.

5 MR. PASSIMENT: Yes. We need that,
6 we're at 7:54. We'll need a second for that.

7 MR. HERVOCHON: Second, Mr. Chairman.

8 MR. PASSIMENT: Okay. Mr. Rodman, you
9 were the first. Mr. Hervochon, you were the
10 second. Do I need a roll call vote or can I
11 do this without exception?

12 MR. RODMAN: Right.

13 MR. FLEWELLING: You need a roll call,
14 sir.

15 MR. PASSIMENT: Okay. Mr. Rodman?

16 MR. RODMAN: Yes.

17 MR. PASSIMENT: Mr. Hervochon?

18 MR. HERVOCHON: Yes.

19 MR. PASSIMENT: Mr. Covert?

20 MR. COVERT: Aye.

21 MR. PASSIMENT: Mr. Dawson?

22 MR. DAWSON: Yes.

23 MR. PASSIMENT: Mr. Flewelling?

24 MR. FLEWELLING: No.

25 MR. PASSIMENT: Mr. Glover?

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 MR. GLOVER: For principle, no.

2 MR. PASSIMENT: Ms. Howard?

3 MS. HOWARD: Yes.

4 MR. PASSIMENT: Mr. Lawson?

5 MR. LAWSON: Mark Lawson, yes.

6 MR. PASSIMENT: Mr. McElynn?

7 MR. MCELYNN: Yes.

8 MR. PASSIMENT: Mr. Sommerville?

9 MR. SOMMERVILLE: Yes.

10 MR. PASSIMENT: And I will say, yes.

11 The motion is successful, nine yes, two
12 no. Okay.

13 So back, you know, your point is well
14 taken, Brian. But here's the thing you were
15 talking last year about 65.22? It's not,
16 It's 65.38 and all of the numbers below
17 equal. When we come over to the 65.22 this
18 year the numbers don't equal. So, what we
19 need to do is to correct the numbers below
20 because that's what the tax bill says.

21 Mr. Beckert has rule that you cannot, by
22 Department of Revenue guidelines, use
23 hundredths, you have to use tenths. He has
24 done that. So, in order to make the 65.2
25 work with the tax bills that are already out

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 there we would have to change rural and
2 critical lands to 5.8.

3 MR. FLEWELLING: But specifically that
4 doesn't mean it's a tax increase.

5 MS. WALLS: Chairman Passiment, may I
6 make a few comments?

7 MR. FLEWELLING: It's not a tax increase
8 is my point.

9 MR. PASSIMENT: Yeah.

10 MR. FLEWELLING: And I'd love to hear
11 from Treasurer, please.

12 MR. PASSIMENT: Yeah. Go ahead, Maria.

13 MS. WALLS: Thank you. So, I'm
14 receiving a lot of text messages, as I'm sure
15 many of you are, as to what is really the
16 issue?

17 The Auditor has the authority to set a
18 debt millage. But as your County
19 Administrator, Ms. Jacobs, very simply
20 explained how the 65.22 was -- came to be.
21 So, what I'm hearing, and what I believe
22 others are hearing as well, is that Council's
23 intention for the millage rate was the
24 breakout below. The 65.22 was a scrivener's
25 error. We have to use that term.

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 To look and base collection rate today
2 based on a supposed estimate of months ago is
3 in frankly is ridiculous. Its anticipated
4 20% rate of un-collection is the antithesis
5 of what we've been experiencing. I thank
6 Council, as well as Administration and all of
7 our agencies, not just weekly reports but
8 monthly reports on where our collections are
9 right now. We're at well over 98 point --
10 98%. We've had the lowest number of
11 properties go to tax sales. Now, does that
12 mean that the next 12 months are going to be
13 absolutely perfect? No, they probably won't
14 be perfect. But are we seeing indications of
15 a 20% decline in our collections? Absolutely
16 not. So, somewhere in the middle you
17 probably have the right projection. But flat
18 out using 20%, a number that was based on an
19 estimate months ago, when we know far more
20 about our financial picture now than we did
21 then, makes -- doesn't make very much sense.

22 In addition, the County Finance Director
23 and your, well, previously Interim CFO, just
24 showed you a very clear and well laid out
25 table of what the financial ramifications are

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 of each of the millage rates that you're
2 discussing.

3 So, we can get into or Council can
4 choose to continue debating what should be in
5 this Ordinance mathematically, which it
6 should match in my opinion. I think our tax
7 payers, and my one and only motivator in this
8 entire situation is our tax payers, are
9 entitled to look at their bill and know
10 exactly where everything came from. And when
11 I reviewed these bills that was not the case.
12 It was not acceptable to me and I brought it
13 to all of your attention.

14 But your Director of Finance just laid
15 out for you the results of those millages;
16 4.8 being lower than breaking even and 5.8
17 being higher than breaking even. So, 5.1
18 seemed to me like what breaking even would
19 be.

20 Now if we want to, if you want to get
21 into whether this is a tax increase or not, I
22 think that's a discussion left up to all of
23 you. However, our collections are not at
24 80%, they're at 98%. So I don't want our tax
25 payers to think that our collections (1) are

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 indicating a need for 5.8 because they're
2 not. And your Finance Director has provided
3 this breakdown and I, in my mind as a voter,
4 forget Treasurer, as a voter, on the screen
5 right now is what you are voting on. And
6 revisiting intentions --

7 MR. FLEWELLING: Okay.

8 MS. WALLS: -- doesn't seem to be
9 getting anywhere. But I think that it is
10 important that our/your viewers and all of
11 our shared constituents know that just
12 because they voted for a debt, doesn't mean
13 that they are required to pay an excess
14 millage or a millage that's not necessary.

15 And the only last item I will say, is
16 that if a fund has more, one debt fund,
17 because these are all different funds in the
18 general ledger we're discussing right now,
19 just because debt is debt doesn't mean it's
20 the same. As the person who pays the debt, I
21 cannot take debt revenue from one fund and
22 use it to pay the debt that belongs to a
23 different fund. That's not allowed.

24 MR. FLEWELLING: I don't think anybody's
25 asking that, Maria. Nobody's asking that.

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 MS. WALLS: Well, I am making it clear
2 not just to you, Councilman Flewelling, but
3 to everyone because we're throwing around the
4 term "debt" and the type of debt is actually
5 very relevant.

6 MR. FLEWELLING: Sure. We understand
7 that. Thank you, Maria. I appreciate it and
8 I appreciate your concern for the voters too.
9 It's very clear for the residents of the
10 County of Beaufort. And I don't think that's
11 in question at all. And I thank you for what
12 you're doing in making sure that all this got
13 brought to our attention. I appreciate it.

14 I have a question for Mr. Beckert. So I
15 understand that the rolls have been issued
16 already; correct?

17 MR. BECKERT: Correct.

18 MR. FLEWELLING: Right. And so was that
19 calculation, the tax bills that I'm able to
20 look at or any citizen can look at or are
21 already available, are those based on 65.2?

22 MR. BECKERT: Yes, they are.

23 MR. FLEWELLING: And a rural and
24 critical land millage of 5.8?

25 MR. BECKERT: Yes, they are. And --

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 MR. FLEWELLING: Okay. Mr. Chairman?

2 MR. BECKERT: And -- and --

3 MR. FLEWELLING: I'd like to make a
4 motion that we amend this Ordinance to show
5 rural and critical lands at 5.8, which leaves
6 the total calculation as the same as it was
7 last year. And it gives us, it may end up
8 being a little more collection for rural and
9 critical lands but we can make that
10 adjustment next year.

11 MR. RODMAN: I'll second. This is Stu.

12 MS. WALLS: I do need to correct one
13 thing. The tax bills are not available to be
14 paid.

15 MR. FLEWELLING: I've been looking at
16 them all week.

17 MS. WALLS: They're not.

18 MR. FLEWELLING: I've been looking at
19 them all week.

20 MS. WALLS: Okay.

21 MR. FLEWELLING: I mean, not the bill,
22 but the calculated amounts.

23 MS. WALLS: And there is a difference --

24 MR. FLEWELLING: So I understand there's
25 a difference between the tax bill and --

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 MS. WALLS: There absolutely is.

2 MR. FLEWELLING: Yeah. All right.

3 MS. WALLS: Correct.

4 MR. FLEWELLING: And I appreciate that.

5 I do understand the difference but that's
6 been publically available now for about a
7 week.

8 MS. WALLS: Yes.

9 MR. FLEWELLING: How much.

10 MS. WALLS: Correct.

11 MR. FLEWELLING: What the amount of the
12 taxes are for next year for people and people
13 are using that to make guesstimates. Thank
14 you.

15 MS. WALLS: Absolutely. However, in
16 2018 --

17 MR. PASSIMENT: All right. I will -- I
18 will call the roll.

19 MR. RODMAN: Mr. Chairman, before we
20 call any rolls --

21 MR. PASSIMENT: Yeah?

22 MR. SOMMERVILLE: First of all and it's
23 my opinion that Council approved the budget
24 based on the numbers included in the budget
25 not the scrivener's error at the top

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 therefore we approved 4.8. And to look at
2 it, the bigger picture, our Finance
3 Department was told that we needed to
4 generate a certain amount of money, which is
5 whatever the number was last year, and these
6 numbers, these millage numbers generate that
7 amount of money. So, to try to -- to try to
8 correct this situation by -- by trying to
9 justify a scrivener's error to me is absurd.
10 So, of course I'm not going to vote for this
11 amendment.

12 My original motion was to change the
13 scrivener's error to 64.2 and leave the
14 numbers in the actual body of the Ordinance
15 exactly as we approved them. So, I don't
16 know what else to say other than, no, I'm not
17 going to support -- I'm not going to support
18 trying to justify a scrivener's error by
19 changing numbers that we've already approved.

20 MR. PASSIMENT: Okay. Any other
21 comments before I call for the roll? Mr.
22 Rodman?

23 MR. RODMAN: Yeah. I hate to belabor
24 it, but just to make sure I understand this.
25 For Brian's motion, which I seconded it, this

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 will match the Ordinance to the tax bill; is
2 that correct?

3 MR. PASSIMENT: That's correct.

4 MR. RODMAN: Okay. Okay.

5 MR. PASSIMENT: Okay. Calling --

6 MR. SOMMERVILLE: We have time --

7 MR. LAWSON: Mr. Chairman? Mr.
8 Chairman, right quick?

9 MR. SOMMERVILLE: We have time under
10 State law to change the tax bills whether
11 they're printed or electronic forms or
12 whatever the forms we have time to change
13 them, but we can't say we have to do this
14 because we don't have time to change
15 anything. That is not true.

16 MR. PASSIMENT: Now, this is first
17 reading.

18 MR. BECKERT: Chairman Passiment?

19 MR. PASSIMENT: Yes?

20 MR. DAWSON: Mr. Chairman?

21 MR. BECKERT: Chairman Passiment? If
22 the Auditor has assigned those duplicates and
23 those bills are due and collectable, the
24 Chairman certified that millage, there is no
25 way to be able to go back and change that at

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 this point, based on my understanding from
2 the Department of Revenue.

3 MR. PASSIMENT: Thank you for that
4 information. Mr. Dawson, you had a comment?

5 MR. DAWSON: Yes. Brian's motion is to
6 change rural and critical lands' millage to
7 5.8 to try and balance the -- the 65.2 debt
8 service?

9 MR. PASSIMENT: That's correct.

10 MR. DAWSON: That's still going to be a
11 mill, a tax increase for the citizens; am I
12 not correct?

13 MR. PASSIMENT: You -- you can argue
14 that point as simple as day because it is
15 debt. Debt is not included. You know, as
16 far as the general fund is concerned debt is
17 separate and apart and you don't even have to
18 approve debt because the Auditor is required
19 to calculate the debt.

20 MR. LAWSON: Mr. Chairman, this is Mark.

21 MR. PASSIMENT: Mr. Lawson?

22 MR. LAWSON: Yeah. Just, this is on a
23 different subject is there something that we
24 needed to do as well with the school millage
25 rate?

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 MR. PASSIMENT: We can discuss that
2 after we take care of this one.
3 MR. LAWSON: Okay.
4 MR. PASSIMENT: This is just one part of
5 it.
6 MR. LAWSON: Okay. Good. Thank you.
7 MR. PASSIMENT: Okay. No further
8 questions I will call the roll?
9 MR. HERVOCHON: Mr. Chairman?
10 MR. PASSIMENT: Yes, Mr. Hervochon?
11 MR. HERVOCHON: Yeah. I do have one.
12 It's not entirely clear to me based on what
13 Mr. Beckert just said. If we vote this down
14 and then if we vote for Mr. Sommerville's
15 motion what the mechanics are downstream of
16 that and how it's going to impact the
17 Auditor's office, if that's even legal based
18 on what the Auditor just said, how it's going
19 to impact the tax payer. So can we get a
20 full picture and maybe get Kurt to weigh in
21 and maybe get the Auditor to weigh in again
22 as well: Exactly what is going to happen
23 mechanically for the tax payer with either of
24 these motions? Thank you.
25 MR. PASSIMENT: Kurt, will you weigh in,

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 please, on that question?

2 MR. TAYLOR: Well, I need to -- to --
3 I'm not a tax lawyer. I need to find one,
4 someone that is an expert in tax law and have
5 several people that I know to ask that
6 precise question: Once the Auditor has
7 certified the rolls can they be changed? I
8 don't know the exact answer to that but I
9 will find out.

10 MR. PASSIMENT: Okay. No matter what we
11 do tonight this is only the first reading.
12 It can change at the second reading and
13 public hearing. Okay. Seeing no further
14 comments I will call the roll.

15 MR. SOMMERVILLE: Mr. Chairman, there's
16 not a citizen out there listening or reading
17 about this in the paper tomorrow that's not
18 going see it as tax increase.

19 MR. PASSIMENT: Okay.

20 MS. JACOBS: Mr. Passiment?

21 MR. PASSIMENT: Yes?

22 MS. JACOBS: Mr. Passiment, the
23 Treasurer would like to speak.

24 MR. PASSIMENT: Go ahead, Maria. Maria?
25 Go ahead.

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 MS. WALLS: Sorry about that. I don't
2 know that Council is getting the full picture
3 of what can and can't be done. And I'm not
4 talking from a legal standpoint, but
5 operationally.

6 In 2018 the millage rate for Fripp
7 Island was not entered as it should have
8 been. It was not identified until after the
9 bills had gone out and payment had already
10 begun and it was then corrected. So perhaps
11 there's some special circumstance that allows
12 that. But I would imagine that if we have
13 not yet mailed bills and we are not yet
14 collecting, and in 2018 we were able to
15 change the millage after that all occurred,
16 wouldn't it behoove the citizens to have the
17 best rate possible when there is still time
18 to change that? It was done before. I can't
19 imagine we need to begin collecting in order
20 to change a millage. So if there is time for
21 it to be as accurate and as appropriate as
22 possible I -- I don't know how that time is
23 not now.

24 Whatever the Auditor or County Council
25 or both decide, but it has been changed

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 before quite farther down the road than we
2 are right now. I felt that was relevant to
3 your discussion and what you're about to vote
4 on. Thank you.

5 MR. PASSIMENT: Thank you. I'm ready to
6 call the roll seeing no other comments. Mr.
7 Flewelling, you made the motion you vote
8 first.

9 MR. FLEWELLING: Yes.

10 MR. PASSIMENT: Mr. Rodman, you were
11 second.

12 MR. RODMAN: Yes. Yes.

13 Mr. PASSIMENT: Mr. Covert?

14 MR. COVERT: No.

15 MR. PASSIMENT: Mr. Dawson?

16 MR. DAWSON: No.

17 MR. PASSIMENT: Mr. Glover?

18 MR. GLOVER: No.

19 MR. PASSIMENT: Mr. Hervochon?

20 MR. HERVOCHON: No.

21 MR. PASSIMENT: Ms. Howard?

22 MS. HOWARD: No.

23 MR. PASSIMENT: Mr. Lawson?

24 MR. LAWSON: Mark Lawson, no.

25 MR. PASSIMENT: Mr. McElynn?

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 MR. MCELYNN: No.

2 MR. PASSIMENT: Mr. Sommerville?

3 MR. SOMMERVILLE: No.

4 MR. PASSIMENT: The Chair says, no. The
5 motion is defeated two yes, nine no. Somebody
6 want to make a new motion?

7 MR. SOMMERVILLE: Mr. Chairman, we have
8 a motion on the floor.

9 Mr. FLEWELLING: Yes, we have a motion
10 on the floor. Mine was to amend.

11 MR. PASSIMENT: Okay. Gotcha. The
12 motion is to change things back to 64.2.

13 Who, I'm sorry, I misplaced the second
14 on that?

15 MR. GLOVER: I did.

16 MR. PASSIMENT: You did, Mr. Glover.
17 Thank you. Yeah, Mr. Rodman?

18 MR. RODMAN: Yeah. So could somebody
19 explain then if we pass this motion what is
20 the impact or action on the tax bills?

21 MR. PASSIMENT: Well, the tax bills in
22 my mind would have to be redone to reflect
23 rural and critical lands at 4.8 not 5.8.

24 MR. FLEWELLING: You know, my
25 recollection, Mr. Sommerville, you made the

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 motion. If you could, remind us? I thought
2 it was just to take the one-hundredth off and
3 leave everything else the same.

4 MR. SOMMERVILLE: Yeah, that is.

5 MR. FLEWELLING: Is that right?

6 MR. SOMMERVILLE: Thank you. No, that
7 is incorrect. My motion was to change the
8 verbiage in the Ordinance to agree with the
9 math on the individual components so that the
10 verbiage would say 64.2 as the math, if you
11 add up the individual components it comes to
12 64.2. I'm saying to make it, because my
13 point was it was a scrivener's error and all
14 we're doing is correcting the scrivener's
15 error.

16 MR. FLEWELLING: I appreciate that.
17 Thank you. Can we make sure the second
18 agreed that that's what they seconded?

19 MR. GLOVER: Yes, I did. Thanks.

20 MR. PASSIMENT: Okay. Any other
21 discussion before I call the question? All
22 right.

23 MR. RODMAN: Not to belabor the point,
24 but essentially what? Are we saying that
25 we're going to change the calculation that

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 the Auditor is responsible for?

2 MR. PASSIMENT: Yes.

3 MR. RODMAN: And, so what if he goes to
4 court? How do we explain that we had the
5 right to do that?

6 MR. FLEWELLING: We can't. We can't.

7 MR. SOMMERVILLE: And may I weigh in?
8 Earlier today we heard that the Auditor's
9 role in this matter as setting debt millage
10 ministerial. He has no discretionary
11 authority whatsoever, it's ministerial.

12 MR. BECKERT: That's not correct.

13 MR. SOMMERVILLE: You take X and you
14 divide it by Y and you get an answer. So,
15 and we're setting it, we're the ones
16 responsible for the Ordinance not the
17 Auditor.

18 MR. BECKERT: Chairman Passiment?

19 MR. PASSIMENT: Yes, Mr. Beckert?

20 MR. BECKERT: That statement it is just
21 ministerial --

22 MR. SOMMERVILLE: Will somebody please
23 cut the Auditor off, please?

24 MR. BECKERT: -- for the Auditor to levy
25 the debt millage is not correct. There is

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 state law that says that the Auditor is to
2 calculate and levy the actual amount.
3 There's the Attorney's General's opinions
4 that say the exact same thing so that last
5 statement is -- is mistaken completely.

6 MR. PASSIMENT: Okay. Thank you for
7 your comment. Okay. I'm going to call the
8 question. Mr. Sommerville, you made the
9 motion you get to vote first.

10 MR. SOMMERVILLE: Yes.

11 MR. PASSIMENT: Mr. Glover?

12 MR. GLOVER: Yes.

13 MR. PASSIMENT: Mr. Covert?

14 MR. COVERT: Yes.

15 MR. PASSIMENT: Mr. Dawson?

16 MR. DAWSON: Yes.

17 MR. PASSIMENT: Mr. Flewelling?

18 MR. FLEWELLING: No.

19 MR. PASSIMENT: Mr. Hervochon?

20 MR. HERVOCHON: Yeah.

21 MR. PASSIMENT: Ms. Howard?

22 MS. HOWARD: Yes.

23 MR. PASSIMENT: Mr. Lawson?

24 MR. LAWSON: Mark Lawson, yes.

25 MR. PASSIMENT: Mr. McElynn?

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 MR. MCELYNN: No.
2 MR. PASSIMENT: Mr. Sommerville? I'm
3 sorry, I mean Mr. Rodman?
4 MR. RODMAN: No.
5 MR. PASSIMENT: And the Chair says, yes.
6 The motion is successful with nine yes, two
7 no.
8 MR. COVERT: I think you had three noes.
9 MR. PASSIMENT: I'm sorry.
10 MR. GLOVER: Three noes. Right.
11 MR. PASSIMENT: Yes. It's eight, three.
12 Okay.
13 (AUDIO ENDS ITEM #12.)
14
15
16
17
18
19
20
21
22
23
24
25

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 STATE OF SOUTH CAROLINA)

2 : C-E-R-T-I-F-I-C-A-T-E

3 COUNTY OF BEAUFORT)

4 I, Sabre Bridgers, Court Reporter and Notary Public,
5 certify that the aforementioned parties did appear on
6 Monday, October 12, 2020, via Virtual Meeting,
7 Beaufort, South Carolina; that the pages constitute a
8 true and accurate transcript of the testimony given at
9 that time and place.

10 I further certify that I am not of counsel or kin to
11 any of the parties to this cause of action, nor am I
12 interested in any manner in its outcome.

13 IN WITNESS WHEREOF, I have hereunto set my hand and
14 seal this the 8th day of November, 2020.

15

16

17

18

Sabre D. Bridgers

19

Notary Public for South Carolina

20

My Commission Expires: January 17, 2030

21

22

23

24

25

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

#	3	9			
#12 [4] - 1:6, 3:1, 3:3, 50:13	30th [1] - 14:16	98 [1] - 33:9 98% [2] - 33:10, 34:24	Alice [1] - 2:11 allocations [1] - 12:2 allow [1] - 9:24 allowed [1] - 35:23 allows [1] - 44:11 almost [1] - 3:24 amend [7] - 4:7, 5:16, 19:16, 19:20, 20:9, 37:4, 46:10 amended [1] - 4:25 AMENDMENT [1] - 1:6 Amendment [1] - 3:3 amendment [1] - 39:11 amount [9] - 3:7, 6:19, 8:9, 8:10, 38:11, 39:4, 39:7, 49:2 amounts [4] - 6:18, 12:1, 22:25, 37:22 answer [4] - 21:21, 25:1, 43:8, 48:14 anticipated [1] - 33:3 anticipating [1] - 11:6 antithesis [1] - 33:4 apart [1] - 41:17 appear [1] - 51:5 APPEARANCES [1] - 2:1 appreciate [7] - 10:9, 25:16, 36:7, 36:8, 36:13, 38:4, 47:16 appropriate [2] - 17:16, 44:21 approve [4] - 5:9, 5:11, 26:10, 41:18 approved [12] - 11:20, 15:20, 18:7, 18:10, 18:14, 18:16, 27:18, 27:19, 38:23, 39:1, 39:15, 39:19 approves [1] - 5:5 argue [1] - 41:13 AS [1] - 1:6 Ashley [1] - 2:15 assign [1] - 13:15 assigned [3] - 13:7, 14:14, 40:22 attention [2] - 34:13, 36:13 attorney [1] - 11:25 Attorney's [1] - 49:3 attributed [1] - 21:19 Audio [3] - 16:24, 17:8, 29:1 AUDIO [2] - 3:1, 50:13 AUDITOR [2] - 1:7, 2:16 Auditor [20] - 10:18, 12:7, 14:15, 16:22, 16:25, 17:4, 26:25,	27:9, 32:17, 40:22, 41:18, 42:18, 42:21, 43:6, 44:24, 48:1, 48:17, 48:23, 48:24, 49:1 Auditor's [6] - 8:7, 8:20, 13:2, 16:21, 42:17, 48:8 auditors [1] - 26:20 August [7] - 3:12, 3:23, 6:17, 9:14, 11:24, 16:10, 16:13 authorities [1] - 22:2 authority [2] - 32:17, 48:11 available [3] - 36:21, 37:13, 38:6 Aye [1] - 30:20	
\$	4	A		B	
\$10,110,000 [3] - 11:9, 11:17, 12:23 \$2,000,000 [3] - 8:19, 8:25, 12:23 \$25,000,000 [1] - 11:1 \$3,000,000 [2] - 10:2, 16:18	4,000,000 [1] - 8:23 4.8 [8] - 3:15, 7:22, 8:6, 19:21, 23:15, 34:16, 39:1, 46:23	able [4] - 14:22, 36:19, 40:25, 44:14 absolutely [3] - 33:13, 38:1, 38:15 Absolutely [1] - 33:15 absurd [1] - 39:9 acceptable [1] - 34:12 accordance [1] - 20:22 account [2] - 8:9, 15:24 accurate [3] - 15:16, 44:21, 51:8 action [2] - 46:20, 51:11 actual [3] - 5:1, 39:14, 49:2 add [7] - 8:22, 10:18, 13:21, 16:7, 26:12, 28:10, 47:11 added [3] - 8:21, 12:2, 25:23 adding [1] - 25:25 addition [1] - 33:22 additional [5] - 3:22, 6:21, 11:1, 17:17, 17:21 adequate [2] - 16:3 adjustment [1] - 37:10 administration [1] - 14:18 Administration [6] - 6:3, 12:15, 16:10, 16:15, 16:16, 33:6 ADMINISTRATOR [1] - 2:15 Administrator [2] - 11:5, 32:19 advice [1] - 4:19 aforementioned [1] - 51:5 agencies [1] - 33:7 AGENDA [1] - 1:6 ago [3] - 22:19, 33:2, 33:19 agree [4] - 5:1, 19:1, 29:7, 47:8 agreed [2] - 11:23, 47:18 ahead [6] - 10:20, 20:17, 24:25, 32:12, 43:24, 43:25 air [2] - 25:5, 25:6	5 5.1 [2] - 7:22, 34:17 5.8 [16] - 3:15, 7:22, 8:7, 13:7, 13:18, 19:21, 23:8, 23:15, 29:25, 32:2, 34:16, 35:1, 36:24, 37:5, 41:7, 46:23 53.9 [1] - 27:5		backside [1] - 17:3 balance [6] - 8:16, 8:17, 8:19, 8:22, 16:2, 41:7 base [1] - 33:1 based [11] - 3:16, 13:3, 14:4, 22:18, 33:2, 33:18, 36:21, 38:24, 41:1, 42:12, 42:17 Beaufort [5] - 3:4, 5:18, 20:20, 36:10, 51:7 BEAUFORT [6] - 1:2, 1:3, 1:6, 1:4, 1:7, 51:3 became [1] - 10:24 Beckert [12] - 2:16, 3:13, 10:1, 10:17, 10:21, 20:11, 22:7, 25:25, 31:21, 36:14, 42:13, 48:19 BECKERT [25] - 1:6, 10:15, 10:17, 10:22, 16:7, 16:25, 17:9, 18:21, 18:25, 20:16, 20:18, 21:1, 21:24, 26:11, 26:14, 36:17, 36:22, 36:25, 37:2, 40:18, 40:21, 48:12, 48:18, 48:20, 48:24 begin [1] - 44:19 BEGINS [1] - 3:1 begun [1] - 44:10 behoove [1] - 44:16 belabor [2] - 39:23, 47:23 belongs [1] - 35:22 below [5] - 23:1, 26:6,
'	6				
'19 [1] - 28:9 '20 [1] - 28:9	60 [2] - 5:5, 5:6 600,000 [1] - 8:16 64.2 [13] - 5:12, 5:13, 5:19, 6:4, 23:21, 25:4, 25:12, 26:2, 29:14, 39:13, 46:12, 47:10, 47:12 64.8 [1] - 24:5 65 [3] - 28:20, 29:20, 29:21 65.2 [17] - 5:7, 5:9, 12:6, 13:19, 14:1, 14:3, 14:8, 21:12, 23:7, 23:8, 24:5, 25:2, 29:15, 29:20, 31:24, 36:21, 41:7 65.22 [17] - 12:5, 20:12, 21:9, 22:1, 22:24, 25:5, 25:12, 25:18, 27:17, 27:25, 28:14, 28:21, 29:12, 31:15, 31:17, 32:20, 32:24 65.38 [2] - 29:16, 31:16				
1	7				
1 [1] - 34:25 1.4 [1] - 8:21 12 [4] - 1:12, 24:19, 33:12, 51:6 17 [1] - 51:20 18th [4] - 3:12, 3:23, 16:11, 16:13 19-20 [1] - 27:15	7:54 [1] - 30:6				
2	8				
2.6 [2] - 8:17, 8:22 20% [11] - 11:6, 12:22, 13:9, 14:18, 15:13, 15:14, 17:10, 33:4, 33:15, 33:18 20-21 [1] - 28:8 2018 [3] - 38:16, 44:6, 44:14 2019 [5] - 20:19, 20:22, 22:2, 22:4, 27:18 2019-2020 [2] - 22:9, 27:14 2020 [6] - 1:12, 1:17, 8:2, 27:19, 51:6, 51:14 2020-2021 [1] - 1:6 2020-21 [1] - 3:4 2020-CP-07-01850 [1] - 1:2 202055 [1] - 1:19 2021 [3] - 3:20, 6:18, 8:2 2030 [1] - 51:20 22 [1] - 27:24 27th [1] - 20:22 29th [2] - 11:14, 16:14	8 [1] - 1:17 80% [1] - 34:24 8th [1] - 51:14				

31:16, 31:19, 32:24 best [1] - 44:17 better [1] - 23:20 between [3] - 8:24, 11:1, 37:25 bigger [1] - 39:2 bill [11] - 18:5, 23:10, 23:12, 23:18, 26:5, 26:6, 31:20, 34:9, 37:21, 37:25, 40:1 billed [3] - 5:17, 23:15, 23:16 bills [16] - 3:9, 5:8, 15:19, 19:12, 19:13, 23:22, 31:25, 34:11, 36:19, 37:13, 40:10, 40:23, 44:9, 44:13, 46:20, 46:21 bit [1] - 7:4 body [3] - 26:3, 26:10, 39:14 bond [12] - 9:13, 10:4, 11:22, 11:25, 12:1, 12:3, 12:12, 12:25, 14:4, 15:25, 16:4, 16:9 bonds [1] - 17:21 book [3] - 11:7, 11:11, 11:12 borrow [1] - 10:25 box [1] - 24:17 break [1] - 8:8 breakdown [1] - 35:3 breaking [3] - 34:16, 34:17, 34:18 breakout [1] - 32:24 breathing [2] - 7:14, 7:18 Brian [3] - 2:8, 10:13, 31:14 Brian's [2] - 39:25, 41:5 Bridgers [3] - 1:15, 51:4, 51:18 Brock [1] - 2:19 BROCK [1] - 7:20 brought [2] - 34:12, 36:13 brunt [1] - 24:16 bucks [2] - 24:18, 24:19 BUDGET [1] - 1:7 budget [17] - 7:3, 8:3, 8:6, 11:2, 11:7, 11:10, 11:12, 11:14, 11:21, 14:8, 15:9, 15:11, 15:15, 22:20, 28:17, 38:23, 38:24 Budget [2] - 3:4, 27:15 budgeting [1] - 8:10	buy [1] - 24:17 BY [1] - 1:15 C calculate [4] - 13:3, 27:7, 41:19, 49:2 calculated [2] - 29:23, 37:22 calculating [1] - 26:21 calculation [6] - 3:22, 6:14, 9:10, 36:19, 37:6, 47:25 calculations [3] - 9:14, 17:1, 19:18 cannot [3] - 4:20, 31:21, 35:21 CAPACITY [1] - 1:6 card [2] - 12:10, 14:2 care [1] - 42:2 CAROLINA [2] - 1:1, 51:1 Carolina [3] - 1:16, 51:7, 51:19 case [5] - 13:9, 16:8, 18:19, 18:20, 34:11 CASE [1] - 1:2 categories [1] - 6:21 certain [1] - 39:4 CERTIFICATE [1] - 51:2 certified [5] - 14:7, 14:9, 14:11, 40:24, 43:7 certify [2] - 51:5, 51:10 CFO [1] - 33:23 Chair [2] - 46:4, 50:5 chairman [3] - 10:15, 46:7, 48:18 CHAIRMAN [2] - 2:3, 2:4 Chairman [23] - 4:5, 14:7, 15:8, 19:23, 20:4, 22:11, 22:13, 24:23, 27:12, 30:3, 30:7, 32:5, 37:1, 38:19, 40:7, 40:8, 40:18, 40:20, 40:21, 40:24, 41:20, 42:9, 43:15 change [23] - 11:11, 15:17, 15:18, 23:7, 23:17, 26:3, 28:1, 28:4, 29:24, 32:1, 39:12, 40:10, 40:12, 40:14, 40:25, 41:6, 43:12, 44:15, 44:18, 44:20, 46:12, 47:7, 47:25	changed [5] - 4:20, 15:14, 28:7, 43:7, 44:25 changing [1] - 39:19 choice [1] - 23:5 choose [1] - 34:4 Chris [1] - 2:10 CIRCUIT [1] - 1:1 circumstance [1] - 44:11 citizen [2] - 36:20, 43:16 citizens [3] - 24:16, 41:11, 44:16 citizens' [2] - 24:4, 24:12 clarification [1] - 16:16 clear [4] - 33:24, 36:1, 36:9, 42:12 Clearly [1] - 29:20 clearly [1] - 11:8 CLERK [1] - 2:19 collect [1] - 29:13 collectable [1] - 40:23 collecting [2] - 44:14, 44:19 collection [5] - 14:19, 17:18, 33:1, 33:4, 37:8 collections [7] - 13:6, 15:20, 17:10, 33:8, 33:15, 34:23, 34:25 coming [1] - 26:16 comment [3] - 12:14, 41:4, 49:7 comments [6] - 19:4, 20:1, 32:6, 39:21, 43:14, 45:6 Commission [1] - 51:20 Committee [1] - 12:19 COMMON [1] - 1:1 compared [1] - 22:19 completely [2] - 6:24, 49:5 compliance [1] - 14:9 components [2] - 47:9, 47:11 computer [1] - 12:9 concern [4] - 3:5, 12:18, 36:8 concerned [2] - 18:3, 41:16 consideration [2] - 13:5, 17:19 considered [1] - 15:4 consistent [2] - 4:11, 4:16 constituents [1] -	35:11 constitute [1] - 51:7 contained [1] - 5:3 continue [2] - 13:15, 34:4 convoluted [1] - 6:4 correct [21] - 3:22, 5:13, 15:23, 21:7, 22:24, 25:11, 26:8, 28:5, 31:19, 36:16, 36:17, 37:12, 38:3, 38:10, 39:8, 40:2, 40:3, 41:9, 41:12, 48:12, 48:25 Correct [1] - 4:8 corrected [4] - 21:14, 21:17, 24:9, 44:10 correcting [1] - 47:14 costs [1] - 15:25 could've [2] - 21:14, 21:17 council [2] - 7:3, 14:4 COUNCIL [2] - 2:5, 2:19 Council [9] - 4:3, 4:19, 9:3, 21:2, 24:1, 33:6, 34:3, 38:23, 44:2 Council's [1] - 32:22 Councilman [4] - 9:16, 18:22, 28:6, 36:2 counsel [1] - 51:10 COUNTY [8] - 1:2, 1:3, 1:7, 2:15, 2:16, 2:17, 51:3 County [15] - 3:4, 5:18, 6:13, 6:14, 6:17, 9:12, 10:18, 11:4, 11:15, 12:5, 20:20, 29:24, 32:18, 33:22, 36:10 County Council [12] - 1:4, 3:13, 5:5, 11:18, 13:5, 14:7, 16:10, 16:17, 20:21, 26:18, 27:6, 44:24 couple [2] - 19:3, 20:10 course [1] - 39:10 COURT [1] - 1:1 court [1] - 48:4 Court [2] - 1:15, 51:4 cover [1] - 9:17 COVERT [10] - 22:11, 22:13, 23:3, 23:23, 24:21, 25:15, 30:20, 45:14, 49:14, 50:8 Covert [5] - 2:6, 22:12, 30:19, 45:13, 49:13 Covert's [1] - 25:2	COVID [4] - 11:3, 12:16, 12:25, 15:10 create [1] - 15:15 created [2] - 25:5, 25:6 cushion [1] - 13:10 cut [1] - 48:23 D data [3] - 6:8, 6:11, 22:14 DATE [2] - 1:12, 1:17 date [1] - 22:5 DAWSON [6] - 30:22, 40:20, 41:5, 41:10, 45:16, 49:16 Dawson [5] - 2:7, 30:21, 41:4, 45:15, 49:15 debating [1] - 34:4 debt [48] - 3:17, 3:19, 6:13, 6:14, 8:10, 8:11, 8:21, 10:3, 11:8, 11:17, 11:18, 11:24, 12:10, 12:12, 12:21, 13:4, 14:6, 14:24, 15:2, 16:12, 16:23, 17:5, 18:8, 18:13, 19:18, 26:16, 26:19, 26:25, 27:2, 27:8, 32:18, 35:12, 35:16, 35:19, 35:20, 35:21, 35:22, 36:4, 41:7, 41:15, 41:16, 41:18, 41:19, 48:9, 48:25 Debt [5] - 3:17, 13:11, 13:16, 14:25, 17:6 decide [2] - 23:17, 44:25 decimal [4] - 22:3, 25:22, 25:24, 26:1 decimals [1] - 22:9 decision [1] - 3:11 decline [1] - 33:15 decrease [2] - 15:13, 15:15 defeated [1] - 46:5 Defendant [1] - 1:8 delay [1] - 19:11 delayed [1] - 14:19 demonstrated [1] - 14:2 Department [5] - 11:15, 20:19, 31:22, 39:3, 41:2 determine [1] - 13:23 development [1] - 13:25
---	---	--	--	---

difference [4] - 8:24, 37:23, 37:25, 38:5 different [6] - 7:13, 8:7, 8:25, 35:17, 35:23, 41:23 difficult [1] - 3:18 digit [2] - 22:3, 27:23 direct [1] - 22:15 DIRECTOR [1] - 2:18 Director [3] - 33:22, 34:14, 35:2 discerned [1] - 7:4 discretionary [1] - 48:10 discuss [1] - 42:1 discussed [2] - 3:5, 9:8 discussing [2] - 34:2, 35:18 discussion [6] - 4:4, 10:19, 29:19, 34:22, 45:3, 47:21 distortion [3] - 16:24, 17:8, 29:1 divide [1] - 48:14 documents [2] - 6:4, 6:5 dollars [1] - 13:16 don't [17] - 3:10, 18:1, 18:18, 21:24, 24:5, 24:15, 28:2, 31:18, 34:24, 35:24, 36:10, 39:15, 40:14, 41:17, 43:8, 44:1, 44:22 done [5] - 3:23, 27:9, 31:24, 44:3, 44:18 down [8] - 10:3, 11:13, 20:19, 24:2, 27:16, 29:5, 42:13, 45:1 downstream [1] - 42:15 drop [1] - 29:4 dropped [2] - 22:4, 28:7 due [1] - 40:23 duplicate [1] - 14:15 duplicates [1] - 40:22 during [1] - 20:21 duty [1] - 4:1	end [3] - 8:15, 8:23, 37:7 ENDS [1] - 50:13 ensure [1] - 3:6 entered [1] - 44:7 entire [2] - 19:18, 34:8 entirely [1] - 42:12 entitled [1] - 34:9 equal [5] - 5:18, 22:25, 23:6, 31:17, 31:18 error [3] - 13:24, 21:13, 24:15 errors [2] - 25:8, 25:9 essentially [2] - 18:13, 47:24 estimate [2] - 33:2, 33:19 estimated [1] - 6:23 estimates [2] - 6:23, 9:19 exact [2] - 43:8, 49:4 exactly [12] - 9:10, 13:20, 19:6, 19:15, 21:12, 23:9, 23:18, 29:12, 34:10, 39:15, 42:22 excellent [1] - 22:22 exception [1] - 30:11 EXCERPT [1] - 1:3 excess [1] - 35:13 expenditures [1] - 6:19 experiencing [1] - 33:5 expert [1] - 43:4 Expires [1] - 51:20 explain [3] - 25:19, 46:19, 48:4 explained [1] - 32:20 explanation [1] - 14:3 extend [1] - 30:4	35:2, 39:2 financial [2] - 33:20, 33:25 fine [1] - 21:23 finish [1] - 9:24 First [1] - 3:3 first [13] - 5:25, 14:13, 20:12, 25:14, 28:14, 28:16, 28:17, 30:9, 38:22, 40:16, 43:11, 45:8, 49:9 fiscal [1] - 27:15 fix [2] - 24:10, 29:21 flat [2] - 9:3, 33:17 FLEWELLING [52] - 6:6, 7:7, 7:11, 7:14, 7:17, 8:1, 9:1, 9:6, 9:20, 9:22, 9:25, 10:6, 10:9, 15:7, 19:2, 21:18, 21:23, 26:13, 27:12, 28:12, 28:15, 28:22, 29:2, 29:6, 29:17, 30:13, 30:24, 32:3, 32:7, 32:10, 35:7, 35:24, 36:6, 36:18, 36:23, 37:1, 37:3, 37:15, 37:18, 37:21, 37:24, 38:2, 38:4, 38:9, 38:11, 45:9, 46:9, 46:24, 47:5, 47:16, 48:6, 49:18 Flewelling [7] - 2:8, 6:5, 28:6, 30:23, 36:2, 45:7, 49:17 floated [1] - 9:13 floor [2] - 46:8, 46:10 flying [1] - 22:14 forget [1] - 35:4 forgot [1] - 26:2 form [2] - 15:4, 19:23 forms [2] - 40:11, 40:12 FOURTEENTH [1] - 1:1 frankly [1] - 33:3 Fripp [1] - 44:6 front [1] - 4:6 fugazi [1] - 22:14 full [2] - 42:20, 44:2 function [1] - 18:9 fund [12] - 8:16, 8:17, 8:19, 8:22, 13:4, 16:2, 18:18, 35:16, 35:21, 35:23, 41:16 Fund [5] - 3:17, 13:12, 13:16, 15:1, 17:7 funds [3] - 13:8, 14:12, 35:17 funky [1] - 7:18	FY [2] - 8:2 G general [4] - 17:13, 18:18, 35:18, 41:16 General's [1] - 49:3 generate [2] - 39:4, 39:6 generating [1] - 12:9 Gerald [1] - 2:7 given [1] - 51:8 gladly [1] - 21:3 GLOVER [7] - 5:23, 31:1, 45:18, 46:15, 47:19, 49:12, 50:10 Glover [5] - 2:9, 30:25, 45:17, 46:16, 49:11 goofed [1] - 24:14 gotcha [1] - 46:11 governing [1] - 26:10 grade [1] - 18:1 great [1] - 12:17 greater [1] - 17:10 guess [5] - 20:11, 20:24, 21:5, 23:23, 23:24 guesstimates [1] - 38:13 guidelines [1] - 31:22 H hand [2] - 26:15, 51:13 hate [1] - 39:23 HAYES [1] - 8:2 Hayes [5] - 2:18, 6:7, 7:21, 16:5, 29:7 headsets [1] - 7:18 hear [1] - 32:10 heard [1] - 48:8 hearing [5] - 4:22, 6:2, 32:21, 32:22, 43:13 heavy [2] - 7:15, 7:19 help [1] - 18:23 helps [1] - 23:24 hereunto [1] - 51:13 HERVOCHON [6] - 30:7, 30:18, 42:9, 42:11, 45:20, 49:20 Hervochon [6] - 2:10, 30:9, 30:17, 42:10, 45:19, 49:19 higher [2] - 16:22, 34:17 HIS [1] - 1:6 history [1] - 23:20 hold [1] - 9:23 Host [1] - 2:19	house [1] - 24:19 Howard [4] - 2:11, 31:2, 45:21, 49:21 HOWARD [3] - 31:3, 45:22, 49:22 huge [1] - 11:10 hundredth [8] - 20:14, 25:22, 25:24, 26:1, 27:23, 28:9, 28:10, 47:2 hundredths [4] - 22:10, 28:18, 29:10, 31:23 I idea [1] - 15:10 identified [1] - 44:8 imagine [2] - 44:12, 44:19 impact [4] - 15:10, 42:16, 42:19, 46:20 important [1] - 35:10 IN [3] - 1:1, 1:6, 51:13 include [5] - 6:15, 6:19, 6:23, 8:11, 9:11 included [4] - 9:15, 27:10, 38:24, 41:15 including [1] - 26:1 incorrect [2] - 22:10, 47:7 increase [21] - 3:15, 15:19, 16:6, 16:11, 18:4, 18:5, 18:9, 18:11, 18:17, 22:18, 25:3, 26:9, 27:20, 32:4, 32:7, 34:21, 41:11, 43:18 increased [2] - 12:12, 15:1 increases [1] - 17:22 indicated [5] - 3:12, 11:8, 11:16, 12:1, 21:25 indicating [1] - 35:1 indications [1] - 33:14 individual [6] - 4:12, 5:2, 47:9, 47:11 information [2] - 10:14, 41:4 initial [1] - 5:16 inquiries [1] - 16:14 instead [1] - 19:21 intention [1] - 32:23 intentions [1] - 35:6 interest [2] - 3:19, 8:14 interest-only [1] - 8:14 interested [1] - 51:12
--	--	--	--	---

Interim [1] - 33:23 Island [1] - 44:7 issuance [1] - 10:4 issue [2] - 4:6, 32:16 issued [2] - 9:14, 36:15 issuing [1] - 19:11 item [1] - 35:15 ITEM [3] - 1:6, 3:1, 50:13 Item [1] - 3:2 items [2] - 4:13, 5:2 iteration [1] - 28:17 itself [1] - 3:9	lands [1] - 41:6 language [4] - 4:9, 4:24, 23:5, 25:11 last [11] - 10:23, 15:10, 27:24, 28:4, 29:9, 29:14, 31:15, 35:15, 37:7, 39:5, 49:4 late [1] - 19:13 law [6] - 14:10, 20:23, 26:18, 40:10, 43:4, 49:1 Lawrence [1] - 2:13 LAWSON [16] - 20:2, 20:6, 20:10, 20:17, 20:24, 21:5, 21:21, 22:6, 31:5, 40:7, 41:20, 41:22, 42:3, 42:6, 45:24, 49:24 Lawson [9] - 2:12, 20:3, 31:4, 31:5, 41:21, 45:23, 45:24, 49:23, 49:24 lawyer [1] - 43:3 layman's [1] - 22:15 least [3] - 13:10, 17:25 leave [3] - 8:18, 39:13, 47:3 leaves [1] - 37:5 ledger [1] - 35:18 left [1] - 34:22 legal [2] - 42:17, 44:4 less [1] - 3:18 levied [4] - 13:20, 14:12, 14:14, 21:11 levies [1] - 17:2 levy [12] - 12:8, 12:10, 13:3, 13:19, 14:1, 14:2, 17:4, 20:14, 26:25, 27:8, 48:24, 49:2 levying [2] - 26:22, 27:4 line [1] - 24:2 lines [1] - 11:4 listed [1] - 6:19 listening [1] - 43:16 LOCATION [1] - 1:13 look [6] - 14:23, 33:1, 34:9, 36:20, 39:1 looking [9] - 8:13, 12:4, 21:16, 23:25, 25:16, 27:13, 37:15, 37:18 love [1] - 32:10 lower [2] - 9:4, 34:16 lowest [1] - 33:10	M mail [3] - 3:13, 11:15, 16:9 mailed [2] - 21:1, 44:13 mandated [1] - 9:2 manner [1] - 51:12 March [1] - 6:17 Maria [6] - 2:17, 32:12, 35:25, 36:7, 43:24 mark [2] - 45:24, 49:24 Mark [4] - 2:12, 21:18, 31:5, 41:20 match [7] - 3:10, 5:8, 23:9, 23:14, 23:18, 34:6, 40:1 matched [1] - 14:3 matches [1] - 3:8 math [5] - 4:2, 5:1, 5:6, 47:9, 47:10 mathematical [1] - 4:16 mathematically [2] - 5:20, 34:5 matter [3] - 4:18, 43:10, 48:9 MCLENN [3] - 31:7, 46:1, 50:1 McEllynn [4] - 2:13, 31:6, 45:25, 49:25 mean [8] - 5:4, 19:3, 32:4, 33:12, 35:12, 35:19, 37:21, 50:3 mechanically [1] - 42:23 mechanics [1] - 42:15 meet [1] - 3:18 MEETING [2] - 1:5, 1:12 meeting [1] - 28:1 Meeting [3] - 1:13, 20:21, 51:6 MEMBERS [1] - 2:5 Members [1] - 21:3 mentioned [2] - 11:5, 21:10 messages [1] - 32:14 methodology [1] - 17:14 Michael [1] - 2:6 middle [1] - 33:16 might [5] - 6:22, 10:1, 16:7, 24:24, 27:13 Mike [1] - 22:22 mill [7] - 3:23, 9:10, 12:13, 16:13, 20:15, 23:16, 41:11 millage [38] - 4:13, 5:2, 6:14, 7:9, 7:24,	13:7, 14:6, 14:24, 15:3, 16:12, 16:23, 17:15, 17:20, 25:23, 26:16, 26:19, 26:22, 27:1, 27:3, 27:8, 28:3, 28:15, 29:15, 32:18, 32:23, 34:1, 35:14, 36:24, 39:6, 40:24, 41:6, 41:24, 44:6, 44:15, 44:20, 48:9, 48:25 millages [2] - 13:22, 34:15 million [2] - 8:18, 8:21 mills [16] - 3:8, 3:15, 5:9, 5:17, 5:19, 7:2, 7:13, 9:3, 12:5, 13:19, 17:2, 20:12, 21:10, 27:17, 29:16 mind [2] - 35:3, 46:22 mine [1] - 46:10 ministerial [3] - 48:10, 48:11, 48:21 misplaced [1] - 46:13 mistaken [2] - 5:10, 49:5 Monday [1] - 51:6 money [7] - 3:7, 9:17, 17:11, 22:25, 24:13, 39:4, 39:7 month [3] - 3:24, 11:19 monthly [1] - 33:8 months [4] - 22:19, 33:2, 33:12, 33:19 motion [27] - 4:24, 5:15, 5:22, 5:23, 19:23, 20:1, 20:5, 20:8, 22:17, 25:10, 31:11, 37:4, 39:12, 39:25, 41:5, 42:15, 45:7, 46:5, 46:6, 46:8, 46:9, 46:12, 46:19, 47:1, 47:7, 49:9, 50:6 Motion [1] - 30:4 motions [1] - 42:24 motivator [1] - 34:7 moving [1] - 19:15 MR [260] - 3:2, 4:5, 4:8, 4:9, 5:7, 5:10, 5:14, 5:23, 5:24, 6:6, 7:1, 7:7, 7:9, 7:11, 7:12, 7:14, 7:16, 7:17, 7:23, 8:1, 8:2, 9:1, 9:2, 9:6, 9:16, 9:20, 9:21, 9:22, 9:23, 9:25, 10:1, 10:6, 10:7, 10:9, 10:11, 10:12, 10:15,	10:16, 10:17, 10:20, 10:22, 15:6, 15:7, 16:7, 16:25, 17:9, 17:23, 17:24, 18:21, 18:23, 18:25, 19:2, 19:25, 20:2, 20:3, 20:4, 20:6, 20:8, 20:10, 20:16, 20:17, 20:18, 20:24, 21:1, 21:5, 21:18, 21:21, 21:23, 21:24, 22:6, 22:8, 22:11, 22:12, 22:13, 22:21, 23:3, 23:4, 23:23, 24:20, 24:21, 24:23, 24:25, 25:1, 25:15, 26:11, 26:13, 26:14, 27:12, 28:6, 28:12, 28:13, 28:15, 28:16, 28:22, 28:23, 29:1, 29:2, 29:3, 29:6, 29:16, 29:17, 30:3, 30:5, 30:7, 30:8, 30:12, 30:13, 30:15, 30:16, 30:17, 30:18, 30:19, 30:20, 30:21, 30:22, 30:23, 30:24, 30:25, 31:1, 31:2, 31:4, 31:5, 31:6, 31:7, 31:8, 31:9, 31:10, 32:3, 32:7, 32:9, 32:10, 32:12, 35:7, 35:24, 36:6, 36:17, 36:18, 36:22, 36:23, 36:25, 37:1, 37:2, 37:3, 37:11, 37:15, 37:18, 37:21, 37:24, 38:2, 38:4, 38:9, 38:11, 38:17, 38:19, 38:21, 38:22, 39:20, 39:23, 40:3, 40:4, 40:5, 40:6, 40:7, 40:9, 40:16, 40:18, 40:19, 40:20, 40:21, 41:3, 41:5, 41:9, 41:10, 41:13, 41:20, 41:21, 41:22, 42:1, 42:3, 42:4, 42:6, 42:7, 42:9, 42:10, 42:11, 42:25, 43:2, 43:10, 43:15, 43:19, 43:21, 43:24, 45:5, 45:9, 45:10, 45:12, 45:14, 45:15, 45:16, 45:17, 45:18, 45:19, 45:20, 45:21, 45:23, 45:24, 45:25, 46:1, 46:2, 46:3, 46:4, 46:7, 46:11, 46:15, 46:16, 46:18, 46:21, 46:24, 47:4, 47:5,
---	--	--	--	---

47:6, 47:16, 47:19, 47:20, 47:23, 48:2, 48:3, 48:6, 48:7, 48:12, 48:13, 48:18, 48:19, 48:20, 48:22, 48:24, 49:6, 49:10, 49:11, 49:12, 49:13, 49:14, 49:15, 49:16, 49:17, 49:18, 49:19, 49:20, 49:21, 49:23, 49:24, 49:25, 50:1, 50:2, 50:4, 50:5, 50:8, 50:9, 50:10, 50:11 MS [23] - 5:13, 7:20, 15:8, 25:17, 31:3, 32:5, 32:13, 35:8, 36:1, 37:12, 37:17, 37:20, 37:23, 38:1, 38:3, 38:8, 38:10, 38:15, 43:20, 43:22, 44:1, 45:22, 49:22 must [1] - 5:10 mute [1] - 7:21 mysterious [1] - 25:7 mystery [1] - 25:18	21:2, 21:7, 24:1, 24:3, 25:5, 25:7, 25:20, 25:21, 26:4, 27:3, 29:24, 33:10, 33:18, 39:5 numbers [22] - 4:10, 5:1, 8:4, 8:20, 9:8, 10:5, 12:4, 12:8, 13:17, 14:8, 23:6, 25:23, 26:6, 30:1, 31:16, 31:18, 31:19, 38:24, 39:6, 39:14, 39:19 numerical [1] - 13:24	21:7, 21:25, 22:9, 22:20, 23:15, 23:18, 26:23, 26:24, 27:10, 29:9, 34:5, 37:4, 39:14, 40:1, 47:8, 48:16 ordinances [1] - 27:23 original [4] - 5:21, 8:6, 12:5, 39:12 originally [3] - 6:10, 15:9, 25:21 our/your [1] - 35:10 outcome [2] - 12:17, 51:12	49:6, 49:11, 49:13, 49:15, 49:17, 49:19, 49:21, 49:23, 49:25, 50:2, 50:5, 50:9, 50:11 Paul [2] - 2:4, 25:16 pay [8] - 6:20, 10:3, 16:2, 16:4, 17:4, 17:25, 35:13, 35:22 payer [3] - 23:25, 42:19, 42:23 payers [4] - 5:18, 34:7, 34:8, 34:25 payment [5] - 3:20, 11:8, 13:1, 14:22, 44:9 payments [8] - 6:16, 6:24, 8:11, 8:14, 9:11, 12:21, 12:24, 13:9 pays [1] - 35:20 people [4] - 23:11, 38:12, 43:5 perfect [2] - 33:13, 33:14 perhaps [1] - 44:10 person [3] - 17:1, 17:15, 35:20 pertinent [1] - 10:14 picture [4] - 33:20, 39:2, 42:20, 44:2 place [3] - 17:12, 25:14, 51:9 Plaintiff [1] - 1:4 planning [2] - 16:1 play [1] - 14:5 PLEAS [1] - 1:1 pleasure [1] - 4:3 Plus [1] - 9:21 point [13] - 14:17, 15:5, 15:17, 22:22, 27:22, 29:11, 31:13, 32:8, 33:9, 41:1, 41:14, 47:13, 47:23 pointed [2] - 6:7, 29:13 pointing [1] - 29:8 points [1] - 16:15 position [2] - 16:19, 25:13 possible [3] - 19:8, 44:17, 44:22 possibly [2] - 6:21, 17:12 precise [1] - 43:6 premium [3] - 10:2, 16:9, 16:18 prepare [1] - 6:3 presentation [2] - 20:20, 21:2	pretty [1] - 7:19 previously [3] - 4:25, 18:16, 33:23 principal [2] - 3:19, 10:3 principle [1] - 31:1 printed [1] - 40:11 problems [1] - 24:12 process [5] - 11:2, 11:14, 15:9, 19:9, 19:15 program [1] - 6:13 projected [1] - 8:17 projection [1] - 33:17 properties [1] - 33:11 property [3] - 6:13, 9:13, 29:25 provided [1] - 35:2 Public [3] - 1:16, 51:4, 51:19 public [3] - 4:22, 6:1, 43:13 publically [1] - 38:6 pull [1] - 17:11 purchase [1] - 29:24 purchased [2] - 6:13, 9:12 put [8] - 4:13, 7:1, 7:2, 12:8, 14:2, 14:5, 22:15, 24:3 putting [1] - 12:10
N nearest [1] - 8:5 necessary [1] - 35:14 need [15] - 6:20, 16:20, 19:16, 26:11, 26:23, 30:5, 30:6, 30:10, 30:13, 31:19, 35:1, 37:12, 43:2, 43:3, 44:19 needed [2] - 39:3, 41:24 neutral [3] - 9:5, 9:9, 25:13 never [2] - 15:14, 25:7 new [4] - 3:19, 8:11, 25:12, 46:6 next [7] - 11:18, 14:23, 15:2, 17:19, 33:12, 37:10, 38:12 nine [3] - 31:11, 46:5, 50:6 NO [1] - 1:2 Nobody's [1] - 35:25 noes [2] - 50:8, 50:10 Notary [3] - 1:16, 51:4, 51:19 note [1] - 27:21 November [6] - 1:17, 10:24, 11:1, 11:23, 19:13, 51:14 number [19] - 5:17, 8:24, 11:11, 13:18,	O obligation [1] - 12:13 obviously [2] - 24:14 occurred [1] - 44:15 October [3] - 1:12, 21:15, 51:6 OF [8] - 1:1, 1:2, 1:3, 1:12, 2:19, 51:1, 51:3 office [2] - 23:12, 42:17 once [1] - 43:6 one [24] - 7:5, 7:6, 7:8, 7:10, 7:12, 7:18, 7:21, 7:23, 12:13, 12:14, 16:13, 23:16, 25:19, 27:23, 28:16, 34:7, 35:16, 35:21, 37:12, 42:2, 42:4, 42:11, 43:3, 47:2 one-hundredth [2] - 27:23, 47:2 ones [2] - 26:21, 48:15 open [1] - 7:23 operationally [1] - 44:5 operations [2] - 17:13, 27:4 opinion [2] - 34:6, 38:23 opinions [1] - 49:3 order [4] - 5:7, 19:14, 31:24, 44:19 ordered [2] - 13:19, 14:1 ORDINANCE [1] - 1:7 Ordinance [42] - 3:4, 3:8, 3:9, 3:10, 3:25, 4:7, 4:10, 4:11, 4:15, 4:17, 4:24, 5:3, 5:4, 5:9, 5:16, 5:20, 5:21, 5:25, 6:9, 12:5, 13:21, 13:25, 15:18, 19:17, 19:20, 20:13,	P pages [1] - 51:7 paid [1] - 37:14 paper [1] - 43:17 paragraph [1] - 22:25 Pardon [1] - 18:24 part [4] - 4:15, 4:16, 6:14, 42:4 particular [2] - 10:4, 25:11 particularly [1] - 18:14 parties [2] - 51:5, 51:11 pass [1] - 46:19 passed [4] - 3:25, 4:25, 21:8, 24:2 Passiment [9] - 2:3, 7:20, 10:15, 32:5, 40:18, 40:21, 43:20, 43:22, 48:18 PASSIMENT [84] - 3:2, 4:8, 5:7, 5:24, 7:16, 10:12, 10:16, 10:20, 15:6, 17:23, 19:25, 20:3, 20:8, 22:12, 22:21, 23:4, 24:20, 24:25, 29:1, 30:5, 30:8, 30:15, 30:17, 30:19, 30:21, 30:23, 30:25, 31:2, 31:4, 31:6, 31:8, 31:10, 32:9, 32:12, 38:17, 38:21, 39:20, 40:3, 40:5, 40:16, 40:19, 41:3, 41:9, 41:13, 41:21, 42:1, 42:4, 42:7, 42:10, 42:25, 43:10, 43:19, 43:21, 43:24, 45:5, 45:10, 45:13, 45:15, 45:17, 45:19, 45:21, 45:23, 45:25, 46:2, 46:4, 46:11, 46:16, 46:21, 47:20, 48:2, 48:19,	Q questions [3] - 16:14, 20:11, 42:8 quick [2] - 26:12, 40:8 quickly [1] - 6:6 quite [1] - 45:1	R raise [1] - 26:14 ramifications [1] - 33:25 ran [3] - 8:4, 8:8, 8:20 rate [6] - 32:23, 33:1, 33:4, 41:25, 44:6, 44:17 rates [3] - 7:24, 28:15, 34:1 re [1] - 23:20 re-write [1] - 23:20 read [2] - 5:16, 27:16 Reading [1] - 3:3 reading [7] - 5:25, 6:1, 27:25, 40:17, 43:11, 43:12, 43:16 readings [2] - 4:22, 11:20

ready [2] - 19:24, 45:5 real [2] - 6:6, 26:12 realize [1] - 21:6 really [4] - 17:9, 19:16, 27:9, 32:15 reasonable [1] - 17:16 reasoning [1] - 3:16 recalculation [1] - 7:2 receivables [1] - 12:20 received [5] - 6:8, 11:14, 11:24, 16:14, 21:25 receiving [1] - 32:14 recollection [2] - 21:18, 46:25 redo [1] - 23:21 redone [1] - 46:22 reduced [2] - 12:20, 15:4 reduction [3] - 11:6, 13:9, 17:20 reference [1] - 27:22 referendum [2] - 18:8, 18:15 reflect [1] - 46:22 regarding [1] - 6:12 regards [2] - 13:6, 14:5 relevant [2] - 36:5, 45:2 remember [1] - 28:2 remind [1] - 47:1 remove [1] - 19:17 removed [1] - 25:24 replace [1] - 13:16 Reporter [2] - 1:15, 51:4 reports [2] - 33:7, 33:8 require [2] - 3:22, 4:22 required [4] - 6:16, 19:19, 35:13, 41:18 reserve [1] - 17:6 residents [1] - 36:9 responsibility [3] - 13:2, 16:21, 16:22 responsible [5] - 17:15, 26:19, 26:21, 48:1, 48:16 results [1] - 34:15 revenue [6] - 9:5, 9:9, 9:19, 25:13, 35:21 Revenue [3] - 20:19, 31:22, 41:2 revenues [5] - 11:6, 13:14, 14:21, 15:13, 16:3 reviewed [1] - 34:11 revision [2] - 11:10, 11:12	revisiting [1] - 35:6 ridiculous [1] - 33:3 road [1] - 45:1 Rodman [9] - 2:14, 17:23, 18:22, 30:8, 30:15, 39:22, 45:10, 46:17, 50:3 RODMAN [14] - 17:24, 18:23, 30:3, 30:12, 30:16, 37:11, 38:19, 39:23, 40:4, 45:12, 46:18, 47:23, 48:3, 50:4 role [1] - 48:9 roll [8] - 14:17, 30:10, 30:13, 38:18, 39:21, 42:8, 43:14, 45:6 rolls [3] - 36:15, 38:20, 43:7 roughly [1] - 8:25 round [1] - 29:4 rounded [1] - 8:5 rule [1] - 31:21 rural and critical [22] - 3:14, 6:12, 8:12, 9:12, 10:24, 11:9, 11:16, 12:11, 13:12, 14:24, 15:3, 16:12, 17:5, 19:20, 23:7, 29:25, 32:1, 36:23, 37:5, 37:8, 41:6, 46:23	27:21, 30:6, 30:10, 37:11, 43:12, 45:11, 46:13, 47:17 secondary [1] - 24:10 seconded [2] - 39:25, 47:18 section [3] - 13:22, 27:10, 27:16 see [8] - 7:8, 16:5, 22:23, 23:14, 24:15, 26:6, 26:15, 43:18 seeing [3] - 33:14, 43:13, 45:6 seem [1] - 35:8 sell [1] - 11:24 send [1] - 21:3 sense [1] - 33:21 sent [3] - 3:13, 28:17, 28:19 sentence [1] - 12:7 separate [2] - 18:12, 41:17 September [2] - 14:15, 16:13 service [5] - 8:10, 8:12, 11:17, 12:11, 41:8 set [2] - 32:17, 51:13 setting [2] - 48:9, 48:15 several [1] - 43:5 shared [1] - 35:11 show [2] - 26:17, 37:4 showed [2] - 16:5, 33:24 significantly [2] - 3:17, 15:1 simple [2] - 4:17, 41:14 simply [3] - 4:20, 17:3, 32:19 sinking [1] - 13:4 Sinking [5] - 3:17, 13:12, 13:16, 15:1, 17:6 situation [4] - 18:1, 19:7, 34:8, 39:8 slow [2] - 12:24, 17:10 sold [3] - 11:23, 12:12, 17:21 someone [2] - 22:15, 43:4 somewhere [1] - 33:16 Sommerville [7] - 2:4, 25:17, 31:8, 46:2, 46:25, 49:8, 50:2 SOMMERVILLE [20] - 4:5, 4:9, 5:10, 5:14, 20:4, 24:23, 25:1,	31:9, 38:22, 40:6, 40:9, 43:15, 46:3, 46:7, 47:4, 47:6, 48:7, 48:13, 48:22, 49:10 Sommerville's [1] - 42:14 sorry [5] - 3:7, 44:1, 46:13, 50:3, 50:9 sound [1] - 18:19 SOUTH [2] - 1:1, 51:1 South [3] - 1:16, 51:7, 51:19 special [1] - 44:11 specific [1] - 9:7 specifically [3] - 6:11, 27:17, 32:3 specified [1] - 5:19 Sr [1] - 2:9 stand [1] - 13:18 standing [1] - 27:7 standpoint [1] - 44:4 start [1] - 11:2 started [3] - 12:9, 15:9, 15:12 starting [1] - 18:19 state [2] - 14:9, 49:1 State [4] - 20:23, 26:17, 26:20, 40:10 STATE [2] - 1:1, 51:1 statement [3] - 21:11, 48:20, 49:5 stating [1] - 3:14 still [5] - 12:25, 14:21, 26:25, 41:10, 44:17 stop [1] - 7:14 Stu [5] - 2:14, 19:6, 19:16, 30:3, 37:11 subject [1] - 41:23 substantial [1] - 19:11 successful [2] - 31:11, 50:6 sufficient [2] - 13:8, 14:21 suggestion [1] - 19:22 Sunday [1] - 1:17 support [2] - 39:17 supposed [1] - 33:2 surpluses [1] - 17:17 system [1] - 12:9	26:5, 26:8, 31:20, 31:25, 32:4, 32:7, 33:11, 34:6, 34:8, 34:21, 34:24, 36:19, 37:13, 37:25, 40:1, 40:10, 41:11, 42:19, 42:23, 43:3, 43:4, 43:18, 46:20, 46:21 taxes [5] - 14:13, 20:14, 22:18, 38:12 taxing [1] - 22:2 TAYLOR [1] - 43:2 ten [1] - 24:18 tenth [4] - 28:7, 28:8, 28:10, 28:23 tenths [1] - 31:23 term [3] - 23:20, 32:25, 36:4 terms [1] - 22:16 testimony [1] - 51:8 text [1] - 32:14 THE [2] - 1:1, 1:6 therefore [3] - 18:8, 18:15, 39:1 they've [1] - 10:2 thin [2] - 25:5, 25:6 thinking [1] - 15:12 thousandths [1] - 8:5 three [8] - 4:22, 7:13, 7:24, 11:19, 11:20, 50:8, 50:10, 50:11 throughout [1] - 26:20 throwing [1] - 36:3 timely [1] - 12:20 TO [1] - 1:6 today [3] - 4:20, 33:1, 48:8 tomorrow [2] - 21:4, 43:17 tonight [1] - 43:11 took [1] - 8:9 top [1] - 38:25 total [10] - 3:19, 5:17, 8:9, 8:10, 12:3, 25:22, 27:11, 29:14, 37:6 totalled [1] - 28:21 TRANSCRIBED [2] - 1:15, 1:17 transcript [1] - 51:8 Treasurer [4] - 15:22, 32:11, 35:4, 43:23 TREASURER [1] - 2:17 Treasurer's [1] - 23:12 true [3] - 22:8, 40:15, 51:8 try [8] - 8:2, 21:16, 23:19, 23:21, 25:19, 39:7, 41:7
---	---	--	---	---

trying [3] - 21:12, 39:8, 39:18 turn [1] - 14:17 turns [1] - 14:25 two [6] - 6:20, 18:13, 23:6, 31:11, 46:5, 50:6 type [2] - 18:8, 36:4 typically [1] - 5:4	44:1 Walls [1] - 2:17 wants [1] - 19:3 week [3] - 37:16, 37:19, 38:7 weekly [1] - 33:7 weigh [4] - 42:20, 42:21, 42:25, 48:7 whatsoever [1] - 48:11 WHEREOF [1] - 51:13 WILLIAMS [18] - 7:1, 7:9, 7:12, 7:23, 9:2, 9:16, 9:21, 9:23, 10:1, 10:7, 10:11, 22:8, 28:6, 28:13, 28:16, 28:23, 29:3, 29:16 Williams [1] - 2:18 willing [1] - 4:23 WITNESS [1] - 51:13 woe [3] - 26:11 wonder [1] - 18:1 words [1] - 4:14 write [1] - 23:20 wrote [1] - 16:9
U	Y
un-collection [1] - 33:4 under [1] - 40:9 underneath [1] - 13:23 up [9] - 8:23, 13:21, 21:13, 24:14, 28:10, 29:4, 34:22, 37:7, 47:11 update [1] - 28:20	year [18] - 9:11, 14:6, 14:23, 15:10, 17:18, 17:19, 27:15, 27:24, 28:3, 28:4, 29:9, 29:14, 31:15, 31:18, 37:7, 37:10, 38:12, 39:5 year's [1] - 15:2 years [2] - 14:13, 23:2 York [1] - 2:9
V	
verbal [1] - 4:15 verbiage [2] - 47:8, 47:10 Via [1] - 1:13 via [2] - 2:2, 51:6 VICE [1] - 2:4 Videoconference [1] - 2:2 viewers [2] - 22:16, 35:10 VIRTUAL [1] - 1:4 Virtual [2] - 1:13, 51:6 vote [8] - 6:9, 30:10, 39:10, 42:13, 42:14, 45:3, 45:7, 49:9 voted [11] - 22:19, 24:1, 24:6, 25:4, 25:14, 28:2, 28:3, 28:4, 29:20, 29:21, 35:12 voter [4] - 18:7, 18:14, 35:3, 35:4 voters [2] - 18:10, 36:8 voting [1] - 35:5 vs [1] - 1:5	
W	
Wait [1] - 23:13 WALLS [14] - 32:5, 32:13, 35:8, 36:1, 37:12, 37:17, 37:20, 37:23, 38:1, 38:3, 38:8, 38:10, 38:15,	

EXHIBIT E

1 STATE OF SOUTH CAROLINA) IN THE COURT OF COMMON PLEAS
2 COUNTY OF BEAUFORT) FOURTEENTH JUDICIAL CIRCUIT
3 BEAUFORT COUNTY,) CASE NO. 2020-CP-07-01850
4 Plaintiff,)
5 -vs-) EXCERPT OF:
6 JAMES BECKERT, IN HIS) VIRTUAL
7 CAPACITY AS BEAUFORT) BEAUFORT COUNTY COUNCIL
8 COUNTY AUDITOR,) SPECIAL MEETING
9 Defendant.) AGENDA ITEM #8:
10 -----) AMENDMENT TO THE 2020-2021
11) BEAUFORT COUNTY BUDGET
12) ORDINANCE
13)
14)
15)
16)
17)
18)
19)
20)
21)
22)
23)
24)
25)

12 DATE OF MEETING: October 19, 2020

13 LOCATION: Via Virtual Meeting

15 TRANSCRIBED BY: Sabre D. Bridgers
16 Court Reporter &
17 Notary Public for South Carolina

17 DATE TRANSCRIBED: Friday, November 6, 2020

19 SDB Job # 202055

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 APPEARANCES
2 (All via Videoconference)
3 CHAIRMAN: Joseph F. Passiment, Jr.
4 VICE CHAIRMAN: D. Paul Sommerville
5 COUNCIL MEMBERS:
6 Michael E. Covert
7 Gerald Dawson (not visible)
8 Brian E. Flewelling
9 York Glover, Sr.
10 Chris Hervochon
11 Alice G. Howard
12 Mark Lawson
13 Lawrence P. McElynn
14 Stu Rodman
15
16 CLERK TO COUNCIL: Sarah W. Brock (Host)
17
18
19
20
21
22
23
24
25

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 (AUDIO BEGINS ITEM #8.)

2 MR. PASSIMENT: We will move on to Item
3 #8, an Amendment to the 2020-2021 Beaufort
4 County Budget Ordinance.

5 May I have a motion for the Ordinance,
6 please? No motion for it to --

7 MR. HERVOCHON: So moved, Mr. Chairman.

8 MR. GLOVER: I'll second.

9 MR. PASSIMENT: Mr. Hervochon made the
10 motion. Who was the second, please?

11 MR. GLOVER: I'll second.

12 MR. PASSIMENT: Mr. Glover, you were the
13 second?

14 MR. GLOVER: Yes.

15 MR. PASSIMENT: Okay. This is a Motion
16 to Amend the 2021 Beaufort County Budget
17 Ordinance. Duly motioned and second.
18 Discussion?

19 MR. FLEWELLING: If I might, Mr.
20 Chairman?

21 MR. PASSIMENT: Yes, Mr. Flewelling.

22 MR. FLEWELLING: Your actions here are
23 -- are in order to -- I'm having a hard time,
24 there's somebody else. Somebody else's
25 speaker is on and I'm having a hard time

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 doing this. But it seems --

2 UNKNOWN VOICE: Do you need help?

3 MR. PASSIMENT: Yeah. Can you cut off
4 513? That person has called in. There.
5 Thank you.

6 MR. FLEWELLING: Thanks.

7 MR. PASSIMENT: Go ahead, Mr.
8 Flewelling.

9 MR. FLEWELLING: Your -- your action in
10 approving this Motion and this change to our
11 budget is, it seems like, you know, we have a
12 pending lawsuit for a writ of mandamus
13 against the Auditor and it seems like we're
14 approving this in order to proceed with the
15 lawsuit. When, it just seems to me that if
16 we make the very small change that's
17 necessary by adding one mill we'd collect the
18 same amount of money that's already in the
19 tax bills that are being printed out and the
20 process to have your tax bill won't be
21 waiting until November.

22 In the meantime, I believe you can pay
23 your tax bill that's already available in
24 public. And which will require then for
25 those people who are paying a -- a refund or

Sabre D. Bridgers
Court Reporter & Notary Public
(843)540-5716
sabrebridgers@gmail.com

1 a return of some kind of money in calculation
2 of all that it just, it seems like it would
3 be so much easier, folks, to just change the
4 rural and critical lands county purchase
5 property to 5.2 and call it a day and make
6 the appropriate changes next year.

7 MR. PASSIMENT: Brian, I believe you
8 mean 5.8 and not 5.2.

9 MR. FLEWELLING: You're correct, 5.8.

10 MR. PASSIMENT: Yeah, because that does
11 match the bill. And the question before
12 Council is: The bills are set so it is 65.2
13 total for the bills. When council proposed
14 the budget it was supposed to be a "neutral"
15 budget as far as revenues were and that does
16 not seem to be the case because of the change
17 that was made along the way.

18 MR. FLEWELLING: If you'll recall, Mr.
19 Chairman, I asked what the mill value that
20 was charged in the previous year.

21 MR. PASSIMENT: Yeah.

22 MR. FLEWELLING: It was 65.3, so neutral
23 would be 65.3.

24 MR. PASSIMENT: Right.

25 MR. FLEWELLING: And that's what was the

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 Ordinance that we passed, 65.2 and so what
2 you're really talking about is a reduction.
3 I -- I -- you have to know that.

4 MR. PASSIMENT: Yep.

5 MR. FLEWELLING: But --

6 MR. PASSIMENT: Yep. That is a fair
7 point, Brian. It was actually 65.38 --

8 MR. FLEWELLING: Exactly.

9 MR. PASSIMENT: -- was what was
10 approved, yeah.

11 MR. FLEWELLING: And so, so neutral
12 would be what we had approved and the only
13 change is that we -- that -- that would be
14 required is that we -- we increase the rural
15 and critical lands county purchase property
16 to 5.8, you say?

17 MR. PASSIMENT: Yes.

18 MR. FLEWELLING: Yeah, 5.8.

19 MR. PASSIMENT: Yes. Yes. Yes. And we
20 then, you know, that a side note is we really
21 have to take a look at whether or not we have
22 the, not legal authority or when we're
23 setting up the budget, since the Auditor
24 determines the millage rate for debt service,
25 that should that be actually part of the

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 overall budget that we're approving or should
2 we be approving the amount of money for
3 operations only?

4 MR. FLEWELLING: Right. So that, so
5 ultimately approving this change that y'all
6 are advocating now is just an order for us to
7 be able to continue to sue the Auditor.

8 I -- I don't understand this power play
9 between elected officials. I just don't get
10 it. Why we're using and why we're hiring
11 attorneys to do something that is already in
12 accordance with what we said we wanted, a
13 neutral budget.

14 MR. PASSIMENT: You've got a fair point,
15 yes.

16 MR. FLEWELLING: Yeah. Okay. Okay.

17 MR. PASSIMENT: Other -- other Council
18 Members weighing in?

19 MR. SOMMERVILLE: Yeah. This is Paul.
20 I -- I don't. I'm trying to think. The writ
21 of mandamus has multiple, at least two items
22 on it, so I'm not sure I see the connection
23 between this Ordinance change and the
24 lawsuit. So, I mean, maybe I'm missing
25 something, that's always possible.

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 MR. PASSIMENT: Yeah. The writ of
2 mandamus, this would be just added to the
3 current writ of mandamus that is being done
4 in the courts.

5 MR. SOMMERVILLE: Yeah, right. It's an
6 -- it's an add on it.

7 MR. PASSIMENT: Yeah.

8 MR. SOMMERVILLE: But the writ of
9 mandamus doesn't change it at all.

10 MR. PASSIMENT: Right. Right.

11 MR. SOMMERVILLE: Again, maybe I'm
12 missing something, but I just don't see it.

13 MR. PASSIMENT: Yeah. And I will tell
14 you Mr. Flewelling has a valid point in when
15 we actually approved the Ordinance back in
16 June for the final reading of the Ordinance
17 the top portion said "65.22." And then it
18 was said, "No, that's a mistake because the
19 Auditor had decreed that no longer can you
20 have hundredths, you can only have tenths."
21 And that the -- the compilation of the
22 numbers did not equal that by one mill and
23 that was the purchase of real property.

24 MR. FLEWELLING: Okay. Let me explain
25 it this way. We asked this year for the

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 Administrator to bring back a neutral budget,
2 just the same exact one as the previous year,
3 and she did that. It was 65.22 in 2019. It
4 was 65.22 here. Yes, there was an error in
5 the -- the hundredths' column. We shouldn't
6 have had hundredths. But in 2019, we
7 authorized collection of 65.2. It actually
8 ended up being, because of a difference in
9 the Auditor's calculation of the debt
10 millage, 65.3. And this year the overall
11 budget was 65.22. It should be 65.2.

12 The only change that's necessary is for
13 us to amend -- amend a column that we really
14 don't have anything to say whether it's rural
15 and critical lands for 5.8 or if the Auditor
16 determined that it was 5.6, that's not really
17 for us to decide. We're only recording what
18 has been calculated by the Auditor. We need
19 to just butt out of this, let -- let the
20 chips go.

21 We're only making this change so that we
22 can carry on with the lawsuit. And don't,
23 please tell me I'm wrong that the writ of
24 mandamus has nothing to do, please, tell me,
25 Kurt, tell me I'm wrong that we're not suing

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 him to get him to change that, that that
2 really has not been calculated. All right.

3 MR. PASSIMENT: Okay. On the table for
4 action is --

5 MR. RODMAN: Excuse me?

6 MR. PASSIMENT: Did someone have a
7 question?

8 MR. FLEWELLING: Another phone-in, I
9 believe, sir.

10 MR. PASSIMENT: Okay. We're not taking
11 any phones in right now.

12 MS. BROCK: It's Mr. Rodman.

13 MR. RODMAN: Can you hear me, Mr. Chair?

14 MR. PASSIMENT: I'm sorry. Mr. Rodman,
15 yeah. Again, because what's on the screen is
16 I can't see who is asking to speak. Mr.
17 Rodman?

18 MR. RODMAN: Yeah. I think I got a
19 little confused last time and I'm probably
20 confused again. I think, I mean I'm in favor
21 of doing whatever we need to do paperwork
22 wise to set the amount equal what's in the
23 tax bills.

24 And if I remember the conversation from
25 before, we were hung up on whether it was a

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 tax increase and I think I concluded that it
2 was not a tax increase because the item in
3 question, the rural and critical, it was
4 previously approved by the -- by the voters.
5 And so, if you treat that as being approved
6 by the voters everything else seemed to stay
7 within our wanting to have no tax increase.

8 So I'm in favor of just do whatever we
9 need to do paperwork wise that will match the
10 tax bills that have already been produced.

11 MR. PASSIMENT: Okay. Any other
12 comments?

13 MR. SOMMERVILLE: Yeah. I guess I do
14 have one continuing point of confusion. The
15 -- the beginning of the discussion on the
16 rural and critical land debt millage, and
17 that had, I assume that started in our
18 Finance Department, because at some point a
19 number of 4.8 was generated, I'm assuming. I
20 can't imagine where or that it came out of
21 thin air. So, I'm assuming that somebody in
22 our finance or several somebodies in our
23 Finance Committee, Finance Department, excuse
24 me, looked at the require -- the bond, the
25 bond requirements for -- for the F -- FY

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 we're looking at and said "Here's the --
2 here's the amount we need to cover the four
3 payments, the four quarterly payments. And
4 here's the value of the mill, and here's the
5 number of mills we need to meet that and it's
6 4.8." I -- if that's wrong then my whole
7 thinking is wrong.

8 And then it went to the Auditor and the
9 Auditor, as I understand it, didn't make that
10 calculation necessarily. He -- he -- did he
11 -- did he make that calculation again or did
12 he just simply look at the number 65.22 and
13 say, "Here's how we're going to get to that
14 number." And -- and without, with total
15 disregard to the number that came out of
16 finance saying that that rural and critical
17 should be 4.8. That's where I'm really lost.

18 MR. FLEWELLING: My understanding of the
19 situation was that he was not aware of that
20 -- I forgot what they call it -- a refund?
21 Not a refund, a premium. A premium that was
22 due to the County, he was not told about
23 that, and so calculated it based on the
24 amount of money in the -- in the fund and the
25 new payments that were going to be required

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 in March and I believe August of next year.

2 And so in order to keep the balance
3 above zero he changed it to 5.8, which
4 conveniently added up to the same amount of
5 money, 65.2, that we had authorized. And so,
6 didn't have to mess with any other numbers,
7 just changed that one number and within his
8 authority to collect the amount of money that
9 he thought was necessary for -- for a payment
10 of bonds and called it a day.

11 MR. PASSIMENT: So, Mr. Sommerville?

12 MR. SOMMERVILLE: Maybe I misunderstood
13 him, but I thought -- I thought that it
14 wasn't the -- well, yeah, it was the Auditor
15 himself was speaking to us. I thought he was
16 saying that he -- he looked at the reserve,
17 the reserve balance in the rural and critical
18 land fund, and he made a determination that
19 there was enough money in there so that --
20 that the -- that the money, that the debt
21 millage for purchased property rural and
22 critical could be -- could be this. But I --
23 I, and that's where I thought he exceeded his
24 authority; to make a discretionary call based
25 on the fund balance that he had looked at in

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 the rural and critical land.

2 MR. FLEWELLING: Yeah.

3 MR. SOMMERVILLE: Maybe that is in his
4 authority, I -- my impression was that it was
5 not.

6 MR. FLEWELLING: Well, my -- my
7 recollection of it was that he looked at it
8 and without the premium there was, there
9 would be a negative balance in -- in the
10 reserve. There would be a negative amount,
11 not enough to cover the payments. But with
12 the premium, we learned from Hayes Williams
13 that there is enough money and he was not
14 aware of that at the time.

15 But again, I'm just, I'm going to vote
16 no. Y'all vote whatever way you want.

17 MR. PASSIMENT: Councilman Flewelling,
18 would you be willing to make a Motion to
19 Amend what is on the table to change that to
20 65.2 so that the top and bottom numbers are
21 equal?

22 MR. FLEWELLING: Yes. Mr. Chairman, I'd
23 like to make a Motion to Amend this. This is
24 third and final reading, though, sir. This
25 sets it all the way back to the beginning.

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 Because the whole point of it was to -- to --
2 to change what we had originally passed. And
3 so, you know, this really starts the whole
4 process at the beginning and I'm willing to
5 do that, but I, you know, I -- I doubt the
6 success of it. I'll try.

7 Mr. Chairman, I'd like to make a motion
8 that we amend this so that the amount to be
9 collected stays 65.2 and we change the rural
10 and critical land money millage to 5.8.

11 MR. PASSIMENT: Okay.

12 MR. RODMAN: I'll second that. I'll
13 second that, Mr. Chairman.

14 MR. PASSIMENT: Mr. Rodman, you'll make
15 the second on that. Okay. Is there any
16 other discussion about this?

17 MR. RODMAN: Yeah.

18 MR. PASSIMENT: Mr. Rodman?

19 MR. MCELYNN: I have a question for you.

20 MR. RODMAN: I think at this point, if
21 this changes, if it's material enough I think
22 that this would then become second reading,
23 we still have to do one more. I don't think
24 we start over again.

25 MR. FLEWELLING: And I think I agree

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 with that.

2 MR. PASSIMENT: Yeah. Okay.

3 MR. MCELYNN: Mr. Chairman, I just have
4 one question of Mr. Taylor.

5 MR. PASSIMENT: Yes. Mr. McElynn, go
6 ahead.

7 MR. MCELYNN: Is Mr. Taylor still with
8 us?

9 MR. TAYLOR: Yes, sir.

10 MR. MCELYNN: Do we have statutory
11 authority to overrule the Auditor with regard
12 to setting debt millage?

13 MR. TAYLOR: The Auditor, by statute,
14 sets the debt millage. However, it is not a
15 discretionary act pursuant to Supreme Court
16 case and Attorney General's opinions. It is
17 a mathematical function based upon the debt
18 service that's established when the bonds are
19 sold.

20 MR. MCELYNN: Right. So are we assuming
21 that he set it correctly or are we assuming
22 he set it incorrectly and we're taking action
23 to correct it?

24 MR. TAYLOR: Yeah. Well, that's, again,
25 a discussion that was had on first reading

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 and earlier was that, the -- there was not a
2 need, is not a need for 5.8 mills. That that
3 will actually bring in more money than is
4 necessary. And that staff, in looking at the
5 debt service tables for the existing debt and
6 the new debt that was issued this summer,
7 came up with the 4.8 mills as being a -- the
8 appropriate number.

9 Now, I recall the Auditor saying, when
10 he spoke at the last meeting, that the reason
11 he made the change was that he heard from Ms.
12 Jacobs that we might have a 20% revenue
13 shortfall and that that's why he made the
14 change to 5.8 mill.

15 Now, of course, you heard Ms. Jacobs say
16 that there was never a working estimate based
17 upon 5.8 mills, or excuse me, a 20% revenue
18 loss and that that had never been a working
19 assumption.

20 MR. MCELYNN: Okay.

21 MR. TAYLOR: So, for Mr. Beckert to make
22 a change based upon a hypothetical --

23 MR. MCELYNN: Yep.

24 MR. TAYLOR: -- we don't believe follows
25 the law.

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 MR. MCELYNN: Okay. So we have the
2 authority to take this action to get
3 everything in balance?

4 MR. TAYLOR: I believe you do.

5 MR. MCELYNN: Okay. Thank you, Mr.
6 Taylor. I appreciate that observation.

7 MR. SOMMERVILLE: Mr. Chairman, this is
8 Paul again.

9 MR. PASSIMENT: Yes.

10 MR. SOMMERVILLE: Here's where I am, I
11 don't want to belabor this to kingdom come
12 any more than anybody else does but here's --
13 here's where I am on this: I believe that
14 the Auditor made the decision to change it
15 from 4.8 to 5.0. There's no, nobody
16 disagrees with that.

17 MR. PASSIMENT: Uh-huh.

18 MR. SOMMERVILLE: The question is
19 whether he did the right thing or the wrong
20 thing. I -- my position is that he did the
21 wrong thing. Because if he did it for the
22 purpose that -- that Kurt just mentioned,
23 because, yes, he did, I distinctly remember
24 him saying in our last meeting that he -- he
25 overheard, or heard, or whatever from the --

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 from the Administrator that -- that there
2 might be a shortfall of up to 20% and he --
3 and he factored that into his decision, which
4 -- which in my mind was beyond his authority
5 to start with. And, secondly, that it was
6 incorrect, it was a hypothetical that turned
7 out not to be correct. But secondly,
8 secondly, as I understand, there's a legal
9 language authorizing the --
10 (Bell ringing in background.)

11 MR. SOMMERVILLE: I don't know what that
12 noise is, but whoever it is, would please
13 stop doing it.

14 Anyway, that I understand that the
15 Auditor's authority is to levy a millage, a
16 sufficient millage, not an excessive millage.
17 And there's no question in my mind that this
18 is an excessive millage. I mean, he saw it
19 maybe being tight. Again, I don't know which
20 way, whether he did it because of the 20%
21 assumption or whether he's back trying to set
22 a sufficient millage. Either way, I say no,
23 he can't do that because what he's setting at
24 5.8 is -- is not sufficient, it's excessive
25 in my view.

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 So I'm going to vote no for those
2 reasons. Thank you.

3 MR. PASSIMENT: Is there any other
4 comments before we vote on the Amendment?
5 Seeing none. Mr. Flewelling, you made the
6 motion so you get to vote first.

7 MR. FLEWELLING: Yes.

8 MR. PASSIMENT: Mr. Rodman?

9 MR. RODMAN: Yes.

10 MR. PASSIMENT: Mr. Culvert?

11 MR. CULVERT: No.

12 MR. PASSIMENT: Mr. Dawson? I don't
13 think Mr. Dawson is back on. Is he? Can
14 anybody see if Mr. Dawson is back on? So he
15 is not. Mr. Glover?

16 MR. GLOVER: Can you hear me, Mr.
17 Chairman?

18 MR. PASSIMENT: I'm -- I'm sorry. Who?

19 MR. GLOVER: This is York. I vote no.

20 MR. PASSIMENT: Mr. Hervochon?

21 MR. HERVOCHON: No.

22 MR. PASSIMENT: I'm sorry. I can't hear
23 you. There was background noise.

24 MR. HERVOCHON: No. Sarah's got it.
25 Thank you.

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 MR. PASSIMENT: Ms. Howard?
2 MS. HOWARD: No.
3 MR. PASSIMENT: Mr. Lawson?
4 MR. LAWSON: Mark Lawson, no.
5 MR. PASSIMENT: Mr. McElynn?
6 MR. MCELYNN: No.
7 MR. PASSIMENT: Mr. Sommerville?
8 MR. SOMMERVILLE: No.
9 MR. PASSIMENT: And the Chair will vote
10 no. So we have --
11 MS. BROCK: I think Mr. Dawson's on the
12 line by phone.
13 MR. PASSIMENT: Okay. Mr. Dawson, are
14 you on the line by phone?
15 MS. BROCK: He called in but it got
16 dropped again. Okay.
17 MR. PASSIMENT: Okay. The motion is
18 defeated. There are two yes and eight no.
19 We're back to the original motion, which is
20 with --
21 MR. FLEWELLING: Mr. Chairman, I'm -- I
22 intend to vote for this motion just so that
23 we can have our numbers all balancing
24 correctly.
25 MR. PASSIMENT: Okay.

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 MR. FLEWELLING: And so, you know, I'm
2 not sure about everybody else. But I won't
3 object to -- without objection.

4 MR. PASSIMENT: Okay. Is there any
5 objection to what Mr. Flewelling is saying,
6 that we are going to go with the 64.2 mills
7 as stated? Okay.

8 So it's duly motioned by Mr. Hervochon.
9 Seconded by Mr. Glover. And we will approve
10 this without exception.

11 Are there any exceptions or objections?
12 Seeing none. This motion is approved. Okay.

13 (ENDS AUDIO FOR ITEM #8.)
14
15
16
17
18
19
20
21
22
23
24
25

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

1 STATE OF SOUTH CAROLINA)

2 : C-E-R-T-I-F-I-C-A-T-E

3 COUNTY OF BEAUFORT)

4 I, Sabre Bridgers, Court Reporter and Notary Public,
5 certify that the aforementioned parties did appear on
6 Monday, October 19, 2020, via Virtual Meeting,
7 Beaufort, South Carolina; that the pages constitute a
8 true and accurate transcript of the testimony given at
9 that time and place.

10 I further certify that I am not of counsel or kin to
11 any of the parties to this cause of action, nor am I
12 interested in any manner in its outcome.

13 IN WITNESS WHEREOF, I have hereunto set my hand and
14 seal this the 6th day of November, 2020.

15

16

17

18

Sabre D. Bridgers

19

Notary Public for South Carolina

20

My Commission Expires: January 17, 2030

21

22

23

24

25

Sabre D. Bridgers
Court Reporter & Notary Public
(843) 540-5716
sabrebridgers@gmail.com

#	A			
#8 [2] - 3:1, 22:13	able [1] - 7:7	19:15	butt [1] - 9:19	continue [1] - 7:7
1	accordance [1] - 7:12	August [1] - 13:1	BY [1] - 1:15	continuing [1] - 11:14
17 [1] - 23:20	accurate [1] - 23:8	authority [8] - 6:22,	C	conveniently [1] - 13:4
19 [2] - 1:12, 23:6	act [1] - 16:15	13:8, 13:24, 14:4,	calculated [3] - 9:18,	conversation [1] - 10:24
2	action [5] - 4:9, 10:4,	16:11, 18:2, 19:4,	10:2, 12:23	correct [3] - 5:9,
20% [4] - 17:12, 17:17,	16:22, 18:2, 23:11	19:15	calculation [4] - 5:1,	16:23, 19:7
19:2, 19:20	actions [1] - 3:22	authorized [2] - 9:7,	9:9, 12:10, 12:11	correctly [2] - 16:21,
2019 [2] - 9:3, 9:6	add [1] - 8:6	13:5	CAPACITY [1] - 1:6	21:24
2020 [4] - 1:12, 1:17,	added [2] - 8:2, 13:4	authorizing [1] - 19:9	CAROLINA [2] - 1:1,	COUNCIL [3] - 1:4,
23:6, 23:14	adding [1] - 4:17	available [1] - 4:23	23:1	2:5, 2:16
2020-2021 [2] - 1:6,	Administrator [2] - 9:1, 19:1	aware [2] - 12:19,	Carolina [3] - 1:16,	Council [2] - 5:12,
3:3	advocating [1] - 7:6	14:14	23:7, 23:19	7:17
2020-CP-07-01850 [1] - 1:2	aforementioned [1] - 23:5	B	carry [1] - 9:22	council [1] - 5:13
202055 [1] - 1:19	AGENDA [1] - 1:6	background [2] - 19:10, 20:23	case [2] - 5:16, 16:16	Councilman [1] - 14:17
2021 [1] - 3:16	agree [1] - 15:25	balance [5] - 13:2,	CASE [1] - 1:2	counsel [1] - 23:10
2030 [1] - 23:20	ahead [2] - 4:7, 16:6	13:17, 13:25, 14:9,	CERTIFICATE [1] - 23:2	COUNTY [6] - 1:2, 1:3,
4	air [1] - 11:21	18:3	certify [2] - 23:5,	1:7, 1:4, 1:7, 23:3
4.8 [5] - 11:19, 12:6,	Alice [1] - 2:11	balancing [1] - 21:23	23:10	county [2] - 5:4, 6:15
12:17, 17:7, 18:15	amend [3] - 9:13, 15:8	based [5] - 12:23,	Chair [2] - 10:13, 21:9	County [3] - 3:4, 3:16,
5	Amendment [2] - 3:3,	13:24, 16:17, 17:16,	CHAIRMAN [2] - 2:3,	12:22
5.0 [1] - 18:15	20:4	17:22	2:4	course [1] - 17:15
5.2 [2] - 5:5, 5:8	AMENDMENT [1] - 1:6	Beaufort [3] - 3:3,	Chairman [10] - 3:7,	COURT [1] - 1:1
5.6 [1] - 9:16	amount [9] - 4:18, 7:2,	3:16, 23:7	3:20, 5:19, 14:22,	Court [3] - 1:15,
5.8 [11] - 5:8, 5:9, 6:16,	10:22, 12:2, 12:24,	BEAUFORT [6] - 1:2,	15:7, 15:13, 16:3,	16:15, 23:4
6:18, 9:15, 13:3,	13:4, 13:8, 14:10,	1:3, 1:6, 1:4, 1:7,	18:7, 20:17, 21:21	courts [1] - 8:4
15:10, 17:2, 17:14,	15:8	23:3	change [18] - 4:10,	cover [2] - 12:2, 14:11
17:17, 19:24	anyway [1] - 19:14	Beckert [1] - 17:21	4:16, 5:3, 5:16, 6:13,	Covert [1] - 2:6
513 [1] - 4:4	appear [1] - 23:5	BECKERT [1] - 1:6	7:5, 7:23, 8:9, 9:12,	Culvert [1] - 20:10
6	APPEARANCES [1] - 2:1	become [1] - 15:22	9:21, 10:1, 14:19,	CULVERT [1] - 20:11
6 [1] - 1:17	appreciate [1] - 18:6	beginning [3] - 11:15,	15:2, 15:9, 17:11,	current [1] - 8:3
64.2 [1] - 22:6	appropriate [2] - 5:6,	14:25, 15:4	17:14, 17:22, 18:14	cut [1] - 4:3
65.2 [7] - 5:12, 6:1,	17:8	BEGINS [1] - 3:1	changed [2] - 13:3,	D
9:7, 9:11, 13:5,	approve [1] - 22:9	belabor [1] - 18:11	13:7	DATE [2] - 1:12, 1:17
14:20, 15:9	approved [6] - 6:10,	Bell [1] - 19:10	changes [2] - 5:6,	Dawson [5] - 2:7,
65.22 [5] - 8:17, 9:3,	6:12, 8:15, 11:4,	between [2] - 7:9, 7:23	15:21	20:12, 20:13, 20:14,
9:4, 9:11, 12:12	11:5, 22:12	beyond [1] - 19:4	charged [1] - 5:20	21:13
65.3 [3] - 5:22, 5:23,	approving [5] - 4:10,	bill [3] - 4:20, 4:23,	chips [1] - 9:20	Dawson's [1] - 21:11
9:10	4:14, 7:1, 7:2, 7:5	5:11	Chris [1] - 2:10	debt [10] - 6:24, 9:9,
65.38 [1] - 6:7	AS [1] - 1:6	bills [5] - 4:19, 5:12,	CIRCUIT [1] - 1:1	11:16, 13:20, 16:12,
6th [1] - 23:14	assume [1] - 11:17	5:13, 10:23, 11:10	CLERK [1] - 2:16	16:14, 16:17, 17:5,
8	assuming [4] - 11:19,	bond [2] - 11:24,	collect [2] - 4:17, 13:8	17:6
8 [2] - 1:6, 3:3	11:21, 16:20, 16:21	11:25	collected [1] - 15:9	decide [1] - 9:17
	assumption [2] - 17:19, 19:21	bonds [2] - 13:10,	collection [1] - 9:7	decision [2] - 18:14,
	Attorney [1] - 16:16	16:18	column [2] - 9:5, 9:13	19:3
	attorneys [1] - 7:11	bottom [1] - 14:20	comments [2] - 11:12,	decreed [1] - 8:19
	AUDIO [2] - 3:1, 22:13	Brian [3] - 2:8, 5:7, 6:7	20:4	defeated [1] - 21:18
	AUDITOR [1] - 1:7	Bridgers [3] - 1:15,	Commission [1] - 23:20	Defendant [1] - 1:8
	Auditor [13] - 4:13,	23:4, 23:18	Committee [1] - 11:23	Department [2] - 11:18, 11:23
	6:23, 7:7, 8:19, 9:15,	bring [2] - 9:1, 17:3	COMMON [1] - 1:1	determination [1] - 13:18
	9:18, 12:8, 12:9,	Brock [1] - 2:16	compilation [1] - 8:21	determined [1] - 9:16
	13:14, 16:11, 16:13,	BROCK [3] - 10:12,	concluded [1] - 11:1	determines [1] - 6:24
	17:9, 18:14	21:11, 21:15	confused [2] - 10:19,	difference [1] - 9:8
	Auditor's [2] - 9:9,	Budget [2] - 3:4, 3:16	10:20	disagrees [1] - 18:16
		budget [8] - 4:11,	confusion [1] - 11:14	
		5:14, 5:15, 6:23, 7:1,	connection [1] - 7:22	
		7:13, 9:1, 9:11	constitute [1] - 23:7	
		BUDGET [1] - 1:7		

discretionary [2] - 13:24, 16:15 discussion [4] - 3:18, 11:15, 15:16, 16:25 disregard [1] - 12:15 distinctly [1] - 18:23 don't [12] - 7:8, 7:9, 7:20, 8:12, 9:14, 9:22, 15:23, 17:24, 18:11, 19:11, 19:19, 20:12 done [1] - 8:3 doubt [1] - 15:5 dropped [1] - 21:16 due [1] - 12:22 duly [1] - 22:8 Duly [1] - 3:17	3:21, 4:8, 8:14, 14:17, 20:5, 22:5 FLEWELLING [24] - 3:19, 3:22, 4:6, 4:9, 5:9, 5:18, 5:22, 5:25, 6:5, 6:8, 6:11, 6:18, 7:4, 7:16, 8:24, 10:8, 12:18, 14:2, 14:6, 14:22, 15:25, 20:7, 21:21, 22:1 folks [1] - 5:3 follows [1] - 17:24 FOR [1] - 22:13 forgot [1] - 12:20 four [2] - 12:2, 12:3 FOURTEENTH [1] - 1:1 Friday [1] - 1:17 function [1] - 16:17 fund [3] - 12:24, 13:18, 13:25 FY [1] - 11:25	hundredths [1] - 9:5 hung [1] - 10:25 hypothetical [2] - 17:22, 19:6 I imagine [1] - 11:20 impression [1] - 14:4 IN [3] - 1:1, 1:6, 23:13 incorrect [1] - 19:6 incorrectly [1] - 16:22 increase [4] - 6:14, 11:1, 11:2, 11:7 intend [1] - 21:22 interested [1] - 23:12 issued [1] - 17:6 item [1] - 11:2 ITEM [3] - 1:6, 3:1, 22:13 Item [1] - 3:2 items [1] - 7:21	least [1] - 7:21 legal [2] - 6:22, 19:8 levy [1] - 19:15 line [2] - 21:12, 21:14 LOCATION [1] - 1:13 look [2] - 6:21, 12:12 looked [4] - 11:24, 13:16, 13:25, 14:7 looking [2] - 12:1, 17:4 loss [1] - 17:18 lost [1] - 12:17 M mandamus [6] - 4:12, 7:21, 8:2, 8:3, 8:9, 9:24 manner [1] - 23:12 March [1] - 13:1 Mark [2] - 2:12, 21:4 match [2] - 5:11, 11:9 material [1] - 15:21 mathematical [1] - 16:17 McElynn [3] - 2:13, 16:5, 21:5 MCELYNN [10] - 15:19, 16:3, 16:7, 16:10, 16:20, 17:20, 17:23, 18:1, 18:5, 21:6 mean [4] - 5:8, 7:24, 10:20, 19:18 meantime [1] - 4:22 meet [1] - 12:5 MEETING [2] - 1:5, 1:12 meeting [2] - 17:10, 18:24 Meeting [2] - 1:13, 23:6 Members [1] - 7:18 MEMBERS [1] - 2:5 mentioned [1] - 18:22 mess [1] - 13:6 Michael [1] - 2:6 might [3] - 3:19, 17:12, 19:2 mill [5] - 4:17, 5:19, 8:22, 12:4, 17:14 millage [12] - 6:24, 9:10, 11:16, 13:21, 15:10, 16:12, 16:14, 19:15, 19:16, 19:18, 19:22 mills [5] - 12:5, 17:2, 17:7, 17:17, 22:6 mind [2] - 19:4, 19:17 missing [2] - 7:24, 8:12	mistake [1] - 8:18 misunderstood [1] - 13:12 Monday [1] - 23:6 money [11] - 4:18, 5:1, 7:2, 12:24, 13:5, 13:8, 13:19, 13:20, 14:13, 15:10, 17:3 motion [9] - 3:5, 3:6, 3:10, 15:7, 20:6, 21:17, 21:19, 21:22, 22:12 Motion [1] - 4:10 Motion to Amend [3] - 3:15, 14:18, 14:23 motioned [2] - 3:17, 22:8 move [1] - 3:2 moved [1] - 3:7 MR [121] - 3:2, 3:7, 3:8, 3:9, 3:11, 3:12, 3:14, 3:15, 3:19, 3:21, 3:22, 4:3, 4:6, 4:7, 4:9, 5:7, 5:9, 5:10, 5:18, 5:21, 5:22, 5:24, 5:25, 6:4, 6:5, 6:6, 6:8, 6:9, 6:11, 6:17, 6:18, 6:19, 7:4, 7:14, 7:16, 7:17, 7:19, 8:1, 8:5, 8:7, 8:8, 8:10, 8:11, 8:13, 8:24, 10:3, 10:5, 10:6, 10:8, 10:10, 10:13, 10:14, 10:18, 11:11, 11:13, 12:18, 13:11, 13:12, 14:2, 14:3, 14:6, 14:17, 14:22, 15:11, 15:12, 15:14, 15:17, 15:18, 15:19, 15:20, 15:25, 16:2, 16:3, 16:5, 16:7, 16:9, 16:10, 16:13, 16:20, 16:24, 17:20, 17:21, 17:23, 17:24, 18:1, 18:4, 18:5, 18:7, 18:9, 18:10, 18:17, 18:18, 19:11, 20:3, 20:7, 20:8, 20:9, 20:10, 20:11, 20:12, 20:16, 20:18, 20:19, 20:20, 20:21, 20:22, 20:24, 21:1, 21:3, 21:4, 21:5, 21:6, 21:7, 21:8, 21:9, 21:13, 21:17, 21:21, 21:25, 22:1, 22:4 MS [4] - 10:12, 21:2, 21:11, 21:15	
E easier [1] - 5:3 eight [1] - 21:18 Either [1] - 19:22 elected [1] - 7:9 ended [1] - 9:8 ENDS [1] - 22:13 equal [3] - 8:22, 10:22, 14:21 error [1] - 9:4 established [1] - 16:18 estimate [1] - 17:16 exact [1] - 9:2 exactly [1] - 6:8 exceeded [1] - 13:23 exception [1] - 22:10 exceptions [1] - 22:11 EXCERPT [1] - 1:3 excessive [3] - 19:16, 19:18, 19:24 Excuse [1] - 10:5 excuse [2] - 11:23, 17:17 existing [1] - 17:5 Expires [1] - 23:20 explain [1] - 8:24	G General's [1] - 16:16 generated [1] - 11:19 Gerald [1] - 2:7 given [1] - 23:8 Glover [4] - 2:9, 3:12, 20:15, 22:9 GLOVER [5] - 3:8, 3:11, 3:14, 20:16, 20:19 guess [1] - 11:13	J Jacobs [2] - 17:12, 17:15 JAMES [1] - 1:6 January [1] - 23:20 Job [1] - 1:19 Joseph [1] - 2:3 Jr [1] - 2:3 JUDICIAL [1] - 1:1 June [1] - 8:16	K keep [1] - 13:2 kin [1] - 23:10 kind [1] - 5:1 kingdom [1] - 18:11 Kurt [2] - 9:25, 18:22	L land [4] - 11:16, 13:18, 14:1, 15:10 lands [3] - 5:4, 6:15, 9:15 language [1] - 19:9 last [3] - 10:19, 17:10, 18:24 law [1] - 17:25 Lawrence [1] - 2:13 LAWSON [1] - 21:4 Lawson [3] - 2:12, 21:3, 21:4 lawsuit [4] - 4:12, 4:15, 7:24, 9:22 learned [1] - 14:12	H hand [1] - 23:13 hard [2] - 3:23, 3:25 Hayes [1] - 14:12 hear [3] - 10:13, 20:16, 20:22 heard [3] - 17:11, 17:15, 18:25 help [1] - 4:2 hereunto [1] - 23:13 Hervochon [4] - 2:10, 3:9, 20:20, 22:8 HERVOCHON [3] - 3:7, 20:21, 20:24 himself [1] - 13:15 hiring [1] - 7:10 HIS [1] - 1:6 Host [1] - 2:16 HOWARD [1] - 21:2 Howard [2] - 2:11, 21:1 hundredths [2] - 8:20, 9:6
F factored [1] - 19:3 fair [2] - 6:6, 7:14 far [1] - 5:15 favor [2] - 10:20, 11:8 final [2] - 8:16, 14:24 Finance [3] - 11:18, 11:23 finance [2] - 11:22, 12:16 first [2] - 16:25, 20:6 Flewelling [7] - 2:8, 9:6					

multiple [1] - 7:21	outcome [1] - 23:12 overall [2] - 7:1, 9:10 overheard [1] - 18:25 overrule [1] - 16:11	9:2 previously [1] - 11:4 printed [1] - 4:19 proceed [1] - 4:14 process [2] - 4:20, 15:4 produced [1] - 11:10 property [4] - 5:5, 6:15, 8:23, 13:21 proposed [1] - 5:13 Public [3] - 1:16, 23:4, 23:19 public [1] - 4:24 purchase [3] - 5:4, 6:15, 8:23 purchased [1] - 13:21 purpose [1] - 18:22 pursuant [1] - 16:15	RODMAN [7] - 10:5, 10:13, 10:18, 15:12, 15:17, 15:20, 20:9 rural and critical [10] - 5:4, 6:14, 9:14, 11:3, 11:16, 12:16, 13:17, 13:21, 14:1, 15:9	23:19 speaker [1] - 3:25 speaking [1] - 13:15 SPECIAL [1] - 1:5 Sr [1] - 2:9 staff [1] - 17:4 start [2] - 15:24, 19:5 started [1] - 11:17 starts [1] - 15:3 STATE [2] - 1:1, 23:1 statute [1] - 16:13 statutory [1] - 16:10 stay [1] - 11:6 stays [1] - 15:9 still [2] - 15:23, 16:7 stop [1] - 19:13 Stu [1] - 2:14 success [1] - 15:6 sue [1] - 7:7 sufficient [3] - 19:16, 19:22, 19:24 suing [1] - 9:25 summer [1] - 17:6 supposed [1] - 5:14 Supreme [1] - 16:15
N	P	Q	S	T
necessarily [1] - 12:10 necessary [4] - 4:17, 9:12, 13:9, 17:4 need [8] - 4:2, 9:18, 10:21, 11:9, 12:2, 12:5, 17:2 negative [2] - 14:9, 14:10 neutral [5] - 5:14, 5:22, 6:11, 7:13, 9:1 never [2] - 17:16, 17:18 new [2] - 12:25, 17:6 next [2] - 5:6, 13:1 NO [1] - 1:2 nobody [1] - 18:15 noise [2] - 19:12, 20:23 none [2] - 20:5, 22:12 Notary [3] - 1:16, 23:4, 23:19 note [1] - 6:20 nothing [1] - 9:24 November [3] - 1:17, 4:21, 23:14 number [7] - 11:19, 12:5, 12:12, 12:14, 12:15, 13:7, 17:8 numbers [4] - 8:22, 13:6, 14:20, 21:23	pages [1] - 23:7 paperwork [2] - 10:21, 11:9 part [1] - 6:25 partied [1] - 23:5 parties [1] - 23:11 passed [2] - 6:1, 15:2 Passiment [1] - 2:3 PASSIMENT [52] - 3:2, 3:9, 3:12, 3:15, 3:21, 4:3, 4:7, 5:7, 5:10, 5:21, 5:24, 6:4, 6:6, 6:9, 6:17, 6:19, 7:14, 7:17, 8:1, 8:7, 8:10, 8:13, 10:3, 10:6, 10:10, 10:14, 11:11, 13:11, 14:17, 15:11, 15:14, 15:18, 16:2, 16:5, 18:9, 18:17, 20:3, 20:8, 20:10, 20:12, 20:18, 20:20, 20:22, 21:1, 21:3, 21:5, 21:7, 21:9, 21:13, 21:17, 21:25, 22:4 Paul [3] - 2:4, 7:19, 18:8 pay [1] - 4:22 paying [1] - 4:25 payment [1] - 13:9 payments [4] - 12:3, 12:25, 14:11 pending [1] - 4:12 people [1] - 4:25 person [1] - 4:4 phone [3] - 10:8, 21:12, 21:14 phone-in [1] - 10:8 phones [1] - 10:11 place [1] - 23:9 Plaintiff [1] - 1:4 play [1] - 7:8 PLEAS [1] - 1:1 point [7] - 6:7, 7:14, 8:14, 11:14, 11:18, 15:1, 15:20 portion [1] - 8:17 position [1] - 18:20 possible [1] - 7:25 power [1] - 7:8 premium [4] - 12:21, 14:8, 14:12 previous [2] - 5:20,	quarterly [1] - 12:3	second [9] - 3:8, 3:10, 3:11, 3:13, 3:17, 15:12, 15:13, 15:15, 15:22 seconded [1] - 22:9 secondly [3] - 19:5, 19:7, 19:8 see [4] - 7:22, 8:12, 10:16, 20:14 Seeing [2] - 20:5, 22:12 seem [1] - 5:16 service [3] - 6:24, 16:18, 17:5 set [6] - 5:12, 10:22, 16:21, 16:22, 19:21, 23:13 sets [2] - 14:25, 16:14 setting [3] - 6:23, 16:12, 19:23 several [1] - 11:22 shortfall [2] - 17:13, 19:2 side [1] - 6:20 simply [1] - 12:12 situation [1] - 12:19 small [1] - 4:16 sold [1] - 16:19 somebodies [1] - 11:22 someone [1] - 10:6 SOMMERVILLE [12] - 7:19, 8:5, 8:8, 8:11, 11:13, 13:12, 14:3, 18:7, 18:10, 18:18, 19:11, 21:8 Sommerville [3] - 2:4, 13:11, 21:7 sorry [3] - 10:14, 20:18, 20:22 SOUTH [2] - 1:1, 23:1 South [3] - 1:16, 23:7,	table [2] - 10:3, 14:19 tables [1] - 17:5 tax [8] - 4:19, 4:20, 4:23, 10:23, 11:1, 11:2, 11:7, 11:10 Taylor [3] - 16:4, 16:7, 18:6 TAYLOR [6] - 16:9, 16:13, 16:24, 17:21, 17:24, 18:4 tenths [1] - 8:20 testimony [1] - 23:8 THE [2] - 1:1, 1:6 thin [1] - 11:21 thinking [1] - 12:7 third [1] - 14:24 tight [1] - 19:19 TO [2] - 1:6, 2:16 top [2] - 8:17, 14:20 total [2] - 5:13, 12:14 TRANSCRIBED [2] - 1:15, 1:17 transcript [1] - 23:8 treat [1] - 11:5 true [1] - 23:8 try [1] - 15:6 trying [2] - 7:20, 19:21 turned [1] - 19:6 two [2] - 7:21, 21:18
O		R		
object [1] - 22:3 objection [2] - 22:3, 22:5 objections [1] - 22:11 observation [1] - 18:6 October [2] - 1:12, 23:6 OF [7] - 1:1, 1:2, 1:3, 1:12, 23:1, 23:3 officials [1] - 7:9 one [7] - 4:17, 8:22, 9:2, 11:14, 13:7, 15:23, 16:4 operations [1] - 7:3 opinions [1] - 16:16 order [4] - 3:23, 4:14, 7:6, 13:2 ORDINANCE [1] - 1:7 Ordinance [7] - 3:4, 3:5, 3:17, 6:1, 7:23, 8:15, 8:16 original [1] - 21:19 originally [1] - 15:2	rate [1] - 6:24 reading [4] - 8:16, 14:24, 15:22, 16:25 real [1] - 8:23 really [7] - 6:2, 6:20, 9:13, 9:16, 10:2, 12:17, 15:3 reason [1] - 17:10 reasons [1] - 20:2 recollection [1] - 14:7 recording [1] - 9:17 reduction [1] - 6:2 refund [3] - 4:25, 12:20, 12:21 regard [1] - 16:11 remember [2] - 10:24, 18:23 Reporter [2] - 1:15, 23:4 require [2] - 4:24, 11:24 required [2] - 6:14, 12:25 requirements [1] - 11:25 reserve [3] - 13:16, 13:17, 14:10 return [1] - 5:1 revenue [2] - 17:12, 17:17 revenues [1] - 5:15 ringing [1] - 19:10 Rodman [7] - 2:14, 10:12, 10:14, 10:17, 15:14, 15:18, 20:8			

U
ultimately ^[1] - 7:5 UNKNOWN ^[1] - 4:2 up ^[6] - 6:23, 9:8, 10:25, 13:4, 17:7, 19:2
V
valid ^[1] - 8:14 value ^[2] - 5:19, 12:4 Via ^[1] - 1:13 via ^[2] - 2:2, 23:6 VICE ^[1] - 2:4 Videoconference ^[1] - 2:2 view ^[1] - 19:25 VIRTUAL ^[1] - 1:4 Virtual ^[2] - 1:13, 23:6 visible ^[1] - 2:7 VOICE ^[1] - 4:2 vote ^[8] - 14:15, 14:16, 20:1, 20:4, 20:6, 20:19, 21:9, 21:22 voters ^[2] - 11:4, 11:6 vs ^[1] - 1:5
W
waiting ^[1] - 4:21 weighing ^[1] - 7:18 WHEREOF ^[1] - 23:13 whole ^[3] - 12:6, 15:1, 15:3 Williams ^[1] - 14:12 willing ^[2] - 14:18, 15:4 wise ^[2] - 10:22, 11:9 WITNESS ^[1] - 23:13 writ ^[6] - 4:12, 7:20, 8:1, 8:3, 8:8, 9:23
Y
y'all ^[1] - 7:5 Y'all ^[1] - 14:16 year ^[6] - 5:6, 5:20, 8:25, 9:2, 9:10, 13:1 York ^[2] - 2:9, 20:19
Z
zero ^[1] - 13:3

STATE OF SOUTH CAROLINA	)	IN THE COURT OF COMMON PLEAS
	)	FOR THE FOURTEENTH JUDICIAL CIRCUIT
COUNTY OF BEAUFORT	)	CASE NO.: 2020-CP-07-01840
The Town of Hilton Head Island, <i>et al.</i> ,	)	
	)	
Intervenors/Plaintiffs	)	
	)	
vs.	)	
	)	
Beaufort County, South Carolina,	)	
	)	
Defendant/Plaintiff	)	
	)	
vs.	)	
	)	
James Beckert,	)	
	)	
Defendant.	)	

AFFIDAVIT OF HAYES WILLIAMS

1. I am an adult citizen over the age of 18, and I am competent to testify in this matter. The information in this declaration is true and correct based upon my knowledge, information, and belief. If called to testify, I could and would testify consistently with the statements in this declaration.

2. I am a resident and domiciliary of Beaufort County, South Carolina.

3. I am the Finance Director of Beaufort County, South Carolina.

4. In my capacity as Finance Director, I have become familiar with the budget process and procedures for the assessment, billing and collection of real and personal property taxes, fees and charges in Beaufort County.

5. The original Beaufort County Budget Ordinance, Ordinance #2020/22, authorized Beaufort County Auditor James Beckert to "levy in Fiscal Year 2020-2021 a tax of 65.22 mills on the dollar of assessed value of property within the County, in accordance with the laws of South Carolina." That ordinance included the following itemization of those tax revenues:

County Operations	50.0
Higher Education	2.3
Purchase of Real Property Program	4.8

Indigent Care BJHCHS	0.4
Indigent Care BMH	0.4
Economic Development	0.2
County Capital	0.6
County Debt Service	5.5

6. Since the adoption of the original Budget Ordinance (# 2020/22), it has been determined that a mathematical error was contained in the Budget Ordinance, necessitating a correction. Specifically, the sum of the items set forth above was 64.2 mills, not 65.22 mills.

7. Therefore, the Budget Ordinance was amended as follows: "The County Auditor is hereby authorized and directed to levy in Fiscal Year 2020-2021 a tax of 64.2 mills on the dollar of assessed value."

8. The 4.8 mills for "Purchase of Real Property Program" in the Budget Ordinance is sufficient for the Rural and Critical Lands debt service. The annual servicing of that debt for fiscal year 2020-2021 would be approximately \$10.8 million.

9. There exists a sinking fund for the payment of debt service on the Rural and Critical Lands debts. That account had a projected balance of approximately \$2.7 million on June 30, 020.

10. A levy of 4.8 mills for the Rural and Critical Lands debt would result in total revenues of approximately \$10.2 million. The remaining approximately \$600,000.00 required for Rural and Critical Lands debt servicing would come from the sinking fund, leaving a approximately \$2.1 million in that fund. Consequently, the 4.8 mills set forth in the Budget Ordinance was sufficient for the servicing of the Rural and Critical Lands debt service and the maintenance of a proper sinking fund.

11. When County Auditor James Becket levied taxes for the 2020-2021 fiscal year, he unilaterally levied 5.8 mills for the "Purchase of Real Property Program." A levy of that amount would result in a total revenue of approximately \$12.3 million. This would further result, after debt servicing, in a balance of approximately \$4.1 million in the sinking fund.

12. There is no reasonable basis for increasing the Rural and Critical Lands debt servicing levy by one whole mill from the 4.8 mills set forth in the Budget Ordinance.

13. As I understand it, County Auditor James Beckert's 5.8 mill levy was based on his subjective belief that 20% of the total property taxes levied would not be collected.

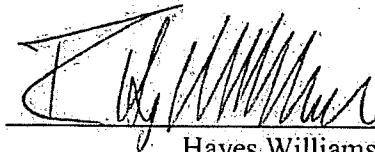
14. Historically, the collection rates for taxes have been much higher. Moreover, despite the COVID-19 pandemic, collection rates for 2020 have been consistent with prior years.

15. The 4.8 mill levy for the "Purchase of Real Property Program" (*i.e.*, Rural and Critical Lands debt servicing) was objectively calculated as follows:

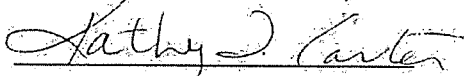
	Taxable Value	Mill	Tax
Real Property	1,893,079,860	4.8	9,086,783
Personal Property	127,638,740	4.8	612,666
Motor Vehicles	124,390,630	4.8	597,075
Watercraft	2,923,300	4.8	14,032
	2,148,032,530		
Tax year 2020 Grand total			10,310,556
Grand total reduced for non-collections			
Real Property 98% collection rate 2% reduction			(181,736)
Personal, motor vehicle % Watercraft 90% collection 10% reduction			(122,377.28)
Tax year 2020 Net Levy			10,006,443
Other Revenues			
Intergovernmental			196,250
Interest			5,000
Total revenue			10,207,693
Payments 2020-2021			
Debt service for 2021			(10,160,045)
March 2021 payment 2020 RCL Bond			(330,887)
September 2021 payment 2020 RCL Bond			(321,944)
Total payments			(10,812,875)
Net			(605,182)
Projected Fund balance 06/30/2020			2,673,597
Projected fund balance 06/30/2021			2,068,415

16. The County Auditor's determination of the levy for the "Purchase of Real Property Program" (i.e., Rural and Critical Lands debt servicing) is not supported by any objective calculation of the amount sufficient for debt servicing. That amount would produce revenues far beyond what would be sufficient for the Rural and Critical Lands debt servicing and maintenance of the sinking fund.

FURTHER AFFIANT SAYETH NOT!


Hayes Williams

SWORN TO before me this
29th day of October, 2020



Notary Public for South Carolina

My commission expires My Commission Expires
March 3rd, 2027

THE STATE OF SOUTH CAROLINA
In the Court of Appeals

APPEAL FROM BEAUFORT COUNTY
Court of Common Pleas

Honorable Carmen T. Mullen

RECEIVED
NOV 25 2020
SC Court of Appeals

Common Pleas Number: 2020-CP-07-01840

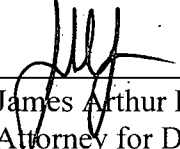
Town of Hilton Head Island, South Carolina, ... Plaintiff/Intervenors
v.
Beaufort County, South Carolina, ... Defendant/Plaintiff/Respondent
v.
James Beckert, in his official capacity as the Beaufort Co. Auditor, ... Defendant/Petitioner

PROOF OF SERVICE

I, James A. Brown Jr, certify that I served a copy of the Verified Petition for a Writ of Supercedeas upon the Defendant/Plaintiff/Respondent Beaufort County by depositing a copy of this item in the United States mail, postage prepaid, on November 23, 2020, addressed to its attorneys of record, M. Dawes Cooke, Jr. and John W. Fletcher, P.O. Drawer H, Charleston, SC 29402.

A copy of the Petition for Writ of Supercedeas was also served upon the Intervenor/Plaintiff Town of Hilton Head, et al by depositing a copy of this item on this same day in the United States mail addressed to their attorney of record, Curtis L. Coltrane, Post Office Box 6808, Hilton Head Island, SC 29938.

Further, because of the exigent nature of the issue involved and because of the use of the electronic filing procedure engendered by the Covid-19 pandemic, the Petition and this Proof of Service were also emailed to these attorneys using the email addresses: mdc@barnwell-whaley.com; jfletcher@barnwell-whaley.com; and curtis@coltraneandwilikns.com, respectively.



James Arthur Brown, Jr.
Attorney for Defendant/Petitioner

November 23, 2020

Law Offices of Jim Brown, PA
1600 Burnside St., Suite 100
P.O. Box 592
Beaufort, South Carolina 29901
(843) 470-0003
lawoffice@lojbpa.com