City Council Regular Meeting
Meeting Minutes – City Hall Council Chambers, 2nd Floor

October 14, 2025

I. CALL TO ORDER — 7:01 PM

Philip Cromer, Mayor

Members of Council in attendance - Philip Cromer, Neil Lipsitz, Michael McFee, Mitch Mitchell, Josh Scallate.

II. INVOCATION AND PLEDGE OF ALLEGIANCE

Reverend Bryson Williams, Carteret Street United Methodist Church.

III. PUBLIC COMMENT – AGENDA ITEMS

No public comment.

IV. MEETING AGENDA APPROVAL

Motion to approve the Meeting Agenda was made by Councilman Lipsitz and seconded by Councilman Scallate.

All were in favor, motion carried.

V. PROCLAMATIONS/COMMENDATIONS/RECOGNITIONS

A. Character Education Proclamation, Keniyah Rhodan, Beaufort Middle School.

Motion to approve was made by Mayor Pro Tem, McFee and seconded by Councilman Lipsitz.

All were in favor, motion carried.

B. Proclamation proclaiming October as Domestic Violence Awareness Month.

Motion to approve was made by Mayor Pro Tem, McFee and seconded by Councilman Lipsitz.

All were in favor, motion carried.

VI. EXECUTIVE SESSION

A. Pursuant to Title 30, Chapter 4, Section (70) (a) (2) of the South Carolina Code of Law: Receipt of legal advice regarding litigation.

Councilman Lipsitz made a motion to go into Executive Session and seconded by Mayor Pro Tem, McFee.

All were in favor, motion carried.

Councilman Lipsitz made a motion to come out of Executive Session and seconded by Councilman Mitchell.

All were in favor. Motion carried.

No actions from Executive Session.

VII. ADMINISTRATIVE HEARING TO APPEAL A DECISION RELATED TO THE REDEVELOPMENT INCENTIVE PROGRAM

A motion to adopt the Procedure for Consideration of Redevelopment Incentive Program Appeal was made by Mayor Pro Tem, McFee and seconded by Councilman Scallate.

All were in favor, motion carried.

Mayor Cromer stated this is a hearing of the appeal requested by HD Acquisition Company of the City's denial of the company's request of property taxes requested pursuant to the Beaufort Redevelopment Incentive Program.

Ginny Bozeman, Pope Flynn Group, served as counsel for City Council.

Bill Harvey, Harvey and Battey, was counsel for the Appellant, Mr. David Hornsby.

Bill Coppage, Coppage Law firm, served as counsel for the City of Beaufort/Staff.

Each side was given 5 minutes for opening remarks.

Witnesses for the Appellant were Mr. David Hornsby, and Mr. Bill Prokop.

Witness for the City was Mr. David Prichard.

All witnesses were able to be questioned by all parties.

Each side was given 5 minutes for closing remarks.

Mayor Cromer asked for a motion to either deny or grant the appeal.

Councilman Scallate made a motion to deny the appeal based on the following:

Under Section 5-2021 of the Redevelopment Ordinance under definitions "Property owner" defined for the purposes of this article, any person, persons, or entity with legal title to the property in question will be deemed property owner.

Section 5-2022 General Provisions under Subsection B "Qualification for the Program", it states no person or entity other than the qualifying property's bona fide owner may receive any reimbursement for taxes paid. No property may qualify for the program more than one (1) time or under more than one (1) section. Under Subsection F "Reimbursements by City", it states in no event will the city's development incentives to any property owner exceed the city's projections or actual payments made to the city by that property owner.

Under Subsection 5-2024 for New Construction and Redevelopment Corridors it states the City will pay the property owner for all such real property taxes which the property owner will pay which are attributable to the qualifying new construction for a maximum period of three years upon the owner's receipt of Certificate of Occupancy for that newly constructed building or that area of the previously existing commercial building which was renovated, improved, and or added.

Therefore, the ordinance does not justify the request for reimbursement in this case.

The motion was seconded by Mayor Pro Tem, McFee.

There was no further discussion.

The motion to deny the appeal was approved by all of Council.

VIII. CONSENT AGENDA

Motion to approve the Consent Agenda was made by Councilman Lipsitz and seconded by Councilman Mitchell.

All were in favor, motion carried.

Items approved are listed below:

A. Capital Projects Monthly Report.

B. Community Development Monthly Report.

C. Downtown Operations Monthly Report.

D. Finance Department Monthly Report.

E. Fire Department Monthly Report.

F. Human Resources Monthly Report.

G. IT Monthly Report.

H. Municipal Court Monthly Report.

I. Police Department Monthly Report.

J. Public Works Monthly Report.

K. Request permission from Bikers Against Bullies USA to host the 45th Annual Beaufort Motorcycle Toy Run on Sunday, December 14, 2025, at 1:00 pm.

L. Request from Help of Beaufort to host the Firecracker 5k with street/bridge closures from 7:00 am to 9:00 am on July 4, 2026.

M. Request from the Beaufort History Museum to hold its annual NY Highlanders Encampment, Oct 31 – Nov 2, 2025, at The Arsenal and will need parking spaces and trash cans.

N. Request for Free Holiday Parking Options from Thanksgiving to New Year's Day.

IX. MINUTES

A. Worksession and Regular Meeting – September 9, 2025.

Motion to approve was made by Councilman Lipsitz and seconded by Councilman Scallate.

Minutes approved as presented.

B. Special Joint Workshop of Council with the Waterfront Advisory Committee Meeting – September 24, 2025.

Motion to approve was made by Mayor Pro Tem, McFee and seconded by Councilman Lipsitz.

Councilman Mitchell abstained from the vote as he was not present.

Minutes approved as presented.

X. OLD BUSINESS

A. Ordinance for the lease of commercial space that is part of the real property owned by the City of Beaufort, South Carolina located at 500 Carteret Street to Sea Island Insurance Group, LLC - Second Reading.

Motion to approve was made by Councilman Mitchell and seconded by Councilman Lipsitz.

Councilman Scallate made a motion to amend the terms of the lease to 1 year with the option of a one-time 6 month extension. The motion was seconded by Mayor Cromer.

The amended motion failed by a vote of 3 - 2.

Mayor Pro Tem, McFee, Councilman Lipsitz and Councilman Mitchell voted against.

Mayor Cromer and Councilman Scallate voted in favor.

The main motion passed by a vote of 3 - 2.

Mayor Pro Tem, McFee, Councilman Lipsitz and Councilman Mitchell voted in favor of the main motion.

Mayor Cromer and Councilman Scallate voted against.

XI. NEW BUSINESS

A. Request for co-sponsorship of Whitehall Park from The Beaufort Garden Club to host the Wild Wonders for Kids - "From the Woods to the Waves" on Saturday, March 28, 2026, 9:00 am to 1:00 pm with a rain date of Saturday, April 25, 2026, from 9:00 am to 1:00 pm.

Motion to approve was made by Mayor Pro Tem, McFee and seconded by Councilman Lipsitz.

All were in favor, motion carried.

B. Request for Main Street Beaufort co-sponsorship, waiver of police service fees, and drinking in public - Boo-tique Crawl, Thursday, October 23, 2025, from 5:00 pm to 8:00 pm.

Councilman Scallate recused himself from the vote due to a personal conflict. A copy of the Recusal Form is attached to the minutes.

Motion to approve was made by Councilman Mitchell and seconded by Councilman Lipsitz.

All were in favor, motion carried.

C. Main Street Beaufort, in partnership with the Freedman Arts District, requests waivers of noise ordinance, temporary sign permit fee, vendor coverage including the Group Event business license fee for Artists Sunday on November 30, 2025, from 12:00 pm to 4:00 pm.

Motion to approve was made by Councilman Scallate and seconded by Councilman Lipsitz.

All were in favor, motion carried.

D. Resolution for the formation of a Special Purpose Committee to advise City Council regarding advancing initiatives in the Historic District by the City of Beaufort, South Carolina.

Motion to approve was made by Councilman Lipsitz and seconded by Councilman Scallate.

Curt Freese, Community Development Director, provided an overview which included their purpose.

Mike Tomy, Chair of the Planning Commission addressed Council.

Councilman Mitchell made a motion to amend by adding the Vice Chair of the Planning Commission as an ex-officio member. The motion was seconded by Mayor Pro Tem, McFee.

All were in favor of the amended motion.

All were in favor of the main motion, motion carried.

E. Resolution Updating the City of Beaufort Compensation and Classification Plan.

Motion to approve was made by Councilman Mitchell and seconded by Councilman Lipsitz.

Alan Eisenman, Finance Director, provided an overview.

All were in favor, motion carried.

F. An Ordinance to amend City of Beaufort Ordinance 2025/13 Regarding the Fiscal Year 2025-2026 City of Beaufort Budget to provide for the revenues and expenditures of General Fund, Parks and Tourism Fund, Stormwater Fund and American Rescue Plan Act Fund - First Reading.

Motion to approve was made by Councilman Lipsitz and seconded by Mayor Pro Tem, McFee.

Alan Eisenman, Finance Director, provided an overview. He stated this is for Scenario Number 3 which is comprised of the MAG recommendation with department input adjustments and an additional $1,000.00 for Police, Fire and Public Works except for department directors and City Manager adjustments. Budget impact is $852,012.00.

All were in favor, motion carried.

G. Authorization to allow the City Manager to enter into a Contractual Agreement for Parking Management and Enforcement Services.

Motion to approve was made by Mayor Pro Tem, McFee and seconded by Councilman Mitchell.

Alan Eisenman, Finance Director, provided an overview. The City received four bids. The costs for these services are incurred as a reduction to gross parking and citation revenues. The Fiscal Year 2026 budgeted net revenues is $225,000.00. Metropolis was selected as the most responsive bidder.

Councilman Scallate inquired if the City looked at possibly managing this in house as opposed to contracting the services out. Since this was not done, he stated he would be voting against as he feels it prudent to compare the costs.

The motion passed by a vote of 4 - 1. Councilman Scallate voted against.

H. Authorization to allow the City Manager to enter into a Contractual Agreement for Information Technologies Support Services.

Motion to approve was made by Councilman Scallate and seconded by Councilman Lipsitz.

Alan Eisenman, Finance Director, provided an overview. The City received five bids. Interdev Technologies was selected as the most responsive bidder.

All were in favor, motion carried.

I. Resolution authorizing the Beaufort History Museum to handle the auction of historical items in the possession of the City of Beaufort and for the proceeds of such auction to be paid to the Beaufort History Museum for its services in disposing of the surplus historical items and furthering historic preservation and education.

Motion to approve was made by Mayor Pro Tem, McFee and seconded by Councilman Lipsitz.

All were in favor, motion carried.

J. Resolution updating the SOP Manual for City Council, Boards, Commissions, Committee Meetings.

Motion to approve was made by Mayor Pro Tem, McFee and seconded by Councilman Mitchell.

JJ Sauvé, Deputy City Manager, provided an overview and stated this addresses Councilmember appointments to other advisory bodies. There is also another potential change that can be made by motion if Council so moves to keep the Regular Meetings on the second Tuesday of the month but move the start time to 6:00 pm. The Worksession would move to the fourth Tuesday of the month and stay at the start time of 5:00 pm. If approved, this would go into effect January 2026.

Councilman Scallate made a motion to adopt the changes as presented. The motion was seconded by Councilman Lipsitz.

The amended motion passed by a vote of 3 - 2.

Mayor Cromer, Councilman Lipsitz and Councilman Scallate were in favor.

Mayor Pro Tem, McFee and Councilman Mitchell were against.

The main motion passed by a vote of 3 - 2.

Mayor Cromer, Councilman Lipsitz and Councilman Scallate were in favor.

Mayor Pro Tem, McFee and Councilman Mitchell were against.

K. An Ordinance to update the Operation of Golf Carts Within the City of Beaufort Pursuant to § 56-2-90 of the South Carolina Code - First Reading.

Motion to approve was made by Councilman Lipsitz and seconded by Councilman Scallate.

JJ Sauvé, Deputy City Manager, provided an overview of the change. This was to remove the City permit fee. The fees to be collected from the registration portion of the ordinance were outweighed by the time and resources needed to collect the fees and conduct the registration process. No other municipality around us are collecting this fee.

All were in favor, motion carried.

XII. PUBLIC COMMENT – NON-AGENDA ITEMS

Dennis Ross, 13 Ridge Road, spoke about development on Cane Island and traffic concerns.

Ginger Marshall, Beaufort County EMS, spoke about the upcoming First Responder Food Drive.

Finn Egan, 27 Sheffield Avenue, spoke about the development on Cane Island.

Ed Hancock, who lives across from Upper Cane Island, spoke about the development on Cane Island.

XIII. REPORTS

City Manager's Report

Read a portion of a letter he had received praising Linda Roper, Downtown Operations Director, for her professionalism and customer service.

Provided an update on the Craven and Charles Street Drainage Project.

Thanked all who helped make the Beaufort Shrimp Festival a success.

Stated the Police Department was recently awarded a federal grant to support our Community Response Team, strengthening our ability to connect residents with appropriate services and enhance public safety.

Mentioned the Halloween in the Park event. This will take place on Saturday, October 18, 2025, in the Henry C. Chambers Waterfront Park from 10:00 am - 2:00 pm.

Beaufort County's Trunk or Treat event will be held on Saturday, October 18, 2025, from 2:00 pm - 5:00 pm at the Charles Lind Brown Activity Center.

Reported the Deputy City Manager, JJ Sauvé, will be leaving the City on October 31, 2025. He thanked him for his leadership. He wished him and his family much happiness and success.

Mayor's Report

Stated he had received an acknowledgement from Dr. Panu with USCB, giving appreciation to City Council for two decades of steadfast partnership.

Councilman Mitchell

Attended the 33rd annual Beaufort County Youth Conference with Mayor Cromer and Councilman Scallate.

Thanked Representative Shannon Erickson for bringing the Department of Transportation Ad hoc Committee to Beaufort High School to address the transportation concerns in our area.

Mayor Pro Tem, McFee

Thanked staff for the efforts with the Shrimp Festival.

Attended many Ribbon Cuttings and meetings.

He gave a presentation to the Carteret Street United Methodist Church Men's Club about the Waterfront Park and drainage projects downtown.

Councilman Scallate

Read some prepared remarks. Those are attached to these minutes.

Councilman Lipsitz

Attended a Municipal Association of South Carolina (MASC) Advocacy meeting with Mayor Cromer.

Spoke to the Complete Student Government Class.

Attended the Constitution Week event at the Henry C. Chambers Waterfront Park.

Members of Council wished JJ Sauvé the best and wished him well in his future endeavors.

XIV. EXECUTIVE SESSION

A. Pursuant to Title 30, Chapter 4, Section (70) (a) (2) of the South Carolina Code of Law: Discussion regarding the purchase or sale of property.

B. Pursuant to Title 30, Chapter 4, Section (70) (a) (2) of the South Carolina Code of Law: Receipt of legal advice on current and pending litigation.

Councilman Lipsitz made a motion to go into Executive Session and seconded by Mayor Pro Tem, McFee.

All were in favor, motion carried.

Councilman Lipsitz made a motion to come out of Executive Session and seconded by Mayor Pro Tem, McFee.

All were in favor, motion carried.

No actions from Executive Session.

XV. ADJOURN 10:57 PM

Motion to adjourn was made by Councilman Lipsitz and seconded by Mayor Pro Tem, McFee.

All were in favor, motion carried.

Disclaimer: This document captures all actions taken by Council and summarizes discussions. All City Council Worksessions and Regular Meetings are recorded. Live stream can be found on the City's website at www.cityofbeaufort.org (Agenda section). Any questions, please contact the City Clerk, Traci Guldner at 843-525-7024 or by email at tguldner@cityofbeaufort.org.

In accordance with South Carolina Code of Laws, 1976, Section 30-4-80 (a)(d)(e), as amended, notification of regular meetings was given at the beginning of the calendar year. A copy of the agenda was posted on the City's bulletin board and website www.cityofbeaufort.org twenty-four hours prior to the meeting. A copy of the agenda was given to the local news media and requested public on file.

approved: November 18, 2025
Traci Guldner

CITY OF BEAUFORT SOUTH CAROLINA FOUNDED 1711

Including with Minutes Since this was not part of the Agenda Packet.
VII - Administrative Hearing

STATE OF SOUTH CAROLINA CITY OF BEAUFORT In re: Appeal of HD Acquisition Company, LLC HD ACQUISITION COMPANY, LLC, Appellant, vs. CITY OF BEAUFORT, Respondent.	BEFORE THE CITY COUNCIL **RESPONDENT'S BRIEF TO COUNCIL**

INTRODUCTION

The Beaufort Redevelopment Incentive Program,[1] as it existed in 2019, allowed parties that developed parcels of real property located in redevelopment corridors to receive reimbursement for City taxes if (1) the party was responsible for new construction on the parcel and (2) the party paid City taxes which were attributable to the new construction.[2] HD Acquisition Company, LLC (hereinafter "HD") seeks reimbursement for taxes it did not pay, which taxes are attributable to new construction for which it was not responsible.

FACTS AND PROCEDURAL HISTORY

In 2019, the Beaufort Redevelopment Incentive Program allowed a property owner responsible for qualifying new construction to be reimbursed for all city real property taxes paid by the owner of the property attributable to the new development on that property for a maximum period of three (3) years.[3] "New construction" meant construction of new buildings on previously

[1] Beaufort Code § 5-2021, *et seq.*
[2] Beaufort Code § 5-2024 (repealed April 14, 2020)
[3] *Id.*

vacant sites.[4] To qualify for the reimbursement, the new construction either had to be in the city downtown tax increment financing district or in a redevelopment corridor.[5] A property approved for qualification under the Beaufort Redevelopment Incentive Program could be disqualified if no development was actually accomplished.[6]

HD acquired real property bearing Beaufort County Tax Map Number R120 026 000 0160 0000 from the Carolyn Woods Monson Revocable Trust on April 8, 2016.[7] On July 24, 2019, the City's Community and Economic Development Director, David Prichard, sent a letter to David Hornsby, a member of HD, acknowledging that the parcel and others owned by HD qualified for the Beaufort Redevelopment Incentive Program.[8] Prichard's letter instructed HD to submit the receipt for its tax bill to the City for reimbursement once the assessment was made following the improvement of the parcels.[9]

In January 2020, HD subdivided that parcel into two smaller parcels[10] and sold one of the parcels, which was assigned Beaufort County Tax Map Number R120 026 000 0191 0000 (hereinafter the "Property"), to Refuel Operating Company, LLC (hereinafter "Refuel").[11] From the time it was acquired by HD to the time it was sold to Refuel, the Property was vacant and unimproved.[12] Refuel constructed a gas station on the Property in 2023 and taxes attributable to the new construction were reflected on the 2024 tax bill.[13] Those taxes were paid by Getty Leasing, Inc., which had purchased the Property from Refuel on October 24, 2023.

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[4] Beaufort Code § 5-2021(i)
[5] Beaufort Code § 5-2024
[6] Beaufort Code § 5-2022(h)
[7] Ex. A, Deed from Carolyn Woods Monson Revocable Trust to HD
[8] Ex. B, Letter from Prichard to Hornsby
[9] *Id.*
[10] Ex. C, Plat Showing Subdivision
[11] Ex. D, Deed from HD to Refuel
[12] Ex. E, Beaufort County GIS Mapping Aerial Views of the Property
[13] Ex. F, 2024 Tax Bill for the Property

In July 2025, David Hornsby presented a copy of the 2024 tax bill for the Property and requested that the City reimburse HD for the taxes attributable to the new construction, which had been paid by Getty Leasing, Inc.[14] In an email sent by the City Attorney on behalf of City Staff to HD's attorney, William Harvey, HD was informed that it was not entitled to reimbursement because it was not responsible for the new construction on the Property and had not paid the taxes attributable to the new construction. The instant appeal followed on August 27, 2025.[15]

ANALYSIS

To be eligible for reimbursement under the Beaufort Redevelopment Incentive Program, HD would need to show the following:

1. The Property was in a redevelopment corridor;
2. HD was responsible for new construction on the Property;
3. HD paid real property taxes attributable to the new construction; and
4. The Property's approval had not been disqualified.

While there is no question that the Property was located in a redevelopment corridor, HD fails to meet the other three requirements. First, HD was not responsible for new construction on the property, Refuel was. Second, HD has not paid any taxes resulting from Refuel's improvement of the Property – Getty Leasing, Inc. paid those taxes. Third, the Property was disqualified from the program when HD sold the Property without actually developing it. As such, it would be contrary to the provisions of the Beaufort Code for the City to make the payment requested by HD.

Most of the allegations of the Appellant's brief are irrelevant to the requirements of the ordinance. The ordinance has no provisions about the prior use of the property, the annexation of the property, or the placement of infrastructure. While the Appellant misrepresents Mr. Prichard's

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[14] Ex. G, Tax Bill Submitted by Hornsby

[15] Ex. H, Denial Email

letter as anticipating that development would take place over several years, the length of time necessary for development is irrelevant. Had HD retained ownership of the Property, been responsible for new construction on the property, and paid the taxes attributable to that new construction, it would be entitled to reimbursement.

In its brief, the Appellant claims that it seeks reimbursement not only for taxes associated with the Property, but for reimbursement of taxes associated with two other parcels with tax map numbers R120 026 000 0192 0000 and R120 026 000 0160 0000. Since there has been no request for reimbursement and no denial of reimbursement with regard to these properties, the Appellants claim for reimbursement is not a part of this appeal, is not before Council, and cannot be considered by Council. Further, no tax associated with new construction has been assessed for these parcels and, as such, there is nothing to reimburse.

RESPONSE TO APPELLANT'S LEGAL ARGUMENT

A. Vested Rights Under South Carolina Statute

The Appellant claims that the South Carolina Vested Rights Act protects its entitlement to reimbursement but fails to identify the vested right which would provide such entitlement. A vested right is "the right to undertake and complete the development of property under the terms and conditions of a site specific development plan or a phased development plan . . ."[16] Such a right is not at issue here as this appeal concerns reimbursement under the Beaufort Redevelopment Incentive Program – not a property owner's right to develop property pursuant to a development plan. As such, the Vested Rights Act is irrelevant and is not a basis for payment to HD.

[16] S.C. Code Ann. § 6-29-1520(10)

B. Equitable Estoppel Against the City

The Appellant also claims that the City is equitably estopped from denying the payment to HD. The doctrine of estoppel applies if a party, by its actions, conduct, words, or silence which amounts to a representation, or a concealment of material facts, causes another to alter its position to its prejudice or injury.[17] With regard to the party estopped, the elements of equitable estoppel are (1) conduct amounting to a false representation or concealment of material facts, or, at least, which is calculated to convey the impression that the facts are otherwise than, and inconsistent with, those which the party subsequently attempts to assert; (2) the intention or expectation that such conduct shall be acted upon by the other party; and (3) actual or constructive knowledge of the real facts.[18] As related to the party claiming the estoppel, the essential elements are (1) lack of knowledge and of the means of knowledge of the truth as to the facts in question, (2) reliance upon the conduct of the party estopped, and (3) prejudicial change in position.[19]

The City has not misled HD in any way. In his letter to Mr. Hornsby, Mr. Prichard acknowledged that the Property qualified for the Beaufort Redevelopment Incentive Program and that HD would be reimbursed if it developed the Property and paid taxes associated with that development.[20] Had the City represented that HD would be entitled to payment regardless of who was responsible for the new construction or who paid the taxes, HD would likely be justified in its complaint, but that is simply not what happened here. HD's member, Mr. Hornsby, is a sophisticated developer and, as such, his claim that he was somehow ignorant of the requirements of the ordinance, and that the City preyed on that ignorance is disingenuous. Had HD wished to receive the tax reimbursement, all it had to do was retain ownership of the Property, build new

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[17] *Rushing v. McKinney*, 370 S.C. 280, 633 S.E.2d 917 (Ct. App. 2019)
[18] *Id.*
[19] *Id.*
[20] Ex. B, Letter from Prichard to Hornsby

construction on the Property, and pay the taxes attributable to that new construction. It simply chose not to do any of those things and, instead, sell the property to a third party which subsequently developed it.

C. Course of Performance and Partial Payments

It is unclear why the Appellant includes the phrases "course of performance" and "partial payments" in its heading. These phrases can be applicable when determining parties' rights pursuant to a contract. However, there is no contract at issue in this matter and, as such, those phrases and the legal theories underlying them are inapplicable here. Instead, the issue before Council is related to the operation of a City ordinance and what the City may have done in other cases is irrelevant to the matter being appealed.

The Appellant appears to be claiming that it is entitled to payment because owners of other developed parcels have been reimbursed. Determinations in those cases are irrelevant for the purposes of this matter and should be disregarded. However, it appears that the companies that were reimbursed in those cases (tax map numbers R120 026 000 0187 0000, R120 026 000 0189 0000, and R120 026 000 0190 0000) were composed of identical or similar membership as HD based on their Secretary of State filings.[21] Each of those companies had the same registered agent and address as HD.

D. Non-Retroactivity of Ordinance Repeal

City Staff has not taken the position that HD is not entitled to payment because the applicable ordinance was repealed. HD would not be entitled to payment even if the ordinance had never been repealed since HD did not own the land when the new construction was built, was not

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[21] Ex. I, Secretary of State Filings

responsible for the building of the new construction, and did not pay any taxes attributable to the new construction.

CONCLUSION

HD seeks reimbursement of taxes it didn't pay which are attributable to new construction it didn't build. There is no legal reason that such a payment should be made and, as such, the Appellant's appeal must be denied.

Submitted October 13, 2025.

Coppage Law Firm, LLC

By: s/Benjamin T. Coppage
Benjamin T. Coppage
Attorney for the Respondent
Post Office Box 2473
Beaufort, South Carolina 29901
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Mikell

EXHIBIT A

RECORDED
2016 May -09 02:14 PM

Prepared By and Return to: BEAUFORT COUNTY AUDITOR
Harvey & Battey, P.A.
Thomas C. Davis, Esquire
1001 Craven Street
Beaufort, SC 29902
File No.: P-23883-15DM

ADD DMP Record 5/6/2016 04:40:19 PM
BEAUFORT COUNTY TAX MAP REFERENCE

Dist	Map	SMap	Parcel	Block	Week
R120	026	000	0160	0000	00

BEAUFORT COUNTY SC - ROD
BK 3476 Pgs 2085-2087
FILE NUM 2016018897
04/18/2016 12:29:45 PM
REC'D BY pbaxley RCPT# 807531
RECORDING FEES $10.00
County Tax $1,842.50
State Tax $4,355.00

(Please do not write above this line – Reserved for the Register of Deeds)

STATE OF SOUTH CAROLINA)
)　　**WARRANTY DEED**
COUNTY OF BEAUFORT)

KNOW ALL MEN BY THESE PRESENTS, that Catherine Larayane McGill, Trustee of the Carolyn Woods Monson Revocable Trust (hereinafter called "Grantor"), for and in consideration of the sum of One Million Six Hundred Seventy-Five Thousand and 00/100 Dollars ($1,675,000.00) to the Grantor in hand paid at and before the sealing of these presents by HD Acquisition Company, LLC (hereinafter called "Grantee"), 463 Pooler Parkway #233, Pooler, GA 31322, in the State aforesaid, the receipt of which is hereby acknowledged, has granted, bargained, sold and released, and by these Presents does grant, bargain, sell and release, subject to the easements, restrictions, reservations and conditions set forth below, unto the Grantee, its successors and assigns, in fee simple, the following described property, to wit:

SEE ATTACHED EXHIBIT "A" FOR LEGAL DESCRIPTION

TOGETHER with all and singular, the Rights, Members, Hereditaments and Appurtenances to the Premises belonging, or in anywise incident or appertaining.

TO HAVE AND TO HOLD, all and singular, the premises before mentioned unto the Grantee, its successors and assigns forever, in fee simple.

AND THE GRANTOR does hereby bind itself and its successors and assigns, to warrant and forever defend all and singular the premises unto the Grantee, its successors and assigns, against itself and its successors and assigns and against every person whomsoever lawfully claiming or to claim the same, or any part thereof.

WITNESS its hand(s) and seal(s) this 8th day of April, 2016.

SIGNED, SEALED AND DELIVERED
IN PRESENCE OF:

CATHERINE LARAYANE MCGILL,
TRUSTEE OF THE CAROLYN
WOODS MONSON REVOCABLE
TRUST

1st Witness Deena McCullough

By: Catherine Larayane McGill

2nd Witness Thomas C. Davis

STATE OF SOUTH CAROLINA)
) ACKNOWLEDGMENT
COUNTY OF BEAUFORT)

I, the undersigned notary public, do hereby certify that the Grantor personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

SWORN to before me this 8th day of April, 2016.

THOMAS C. DAVIS
Notary Public, South Carolina
My Commission Expires
August 21, 2016

Notary Public for SC
My Commission Expires: 8/21/16

EXHIBIT "A"

ALL that certain piece, parcel or tract of land, situate, lying and being in the City of Beaufort, Beaufort County, South Carolina, containing 9.84 acres, more or less, being at the Northwest intersection of S.C. Highways 280 and 73, and being more particularly shown and described on that certain plat prepared by R.D. Trogdon, Jr., R.L.S, dated May 19, 1981, and recorded in Plat Book 29 at Page 126 in the office of the Register of Deeds for Beaufort County, South Carolina.

SAVE AND EXCEPTING THEREFROM, that property heretofore conveyed to South Carolina Department of Transportation by deeds recorded in Book 1221 at Page 2126 and Book 3325 at Page 2268 in the office of the Register of Deeds for Beaufort County, South Carolina.

ALSO, SAVE AND EXCEPTING THEREFROM, that property heretofore conveyed to Beaufort-Jasper Water and Sewer Authority by deeds recorded in Book 3436 at Page 2466 and Book 3436 at Page 2463 in the office of the Register of Deeds for Beaufort County, South Carolina.

The remaining 9.7 acres, more or less, is more particularly shown and described on that certain plat prepared by John H. Gray, P.L.S, dated April 4, 2016, and recorded in Plat Book 143 at Page 116 in the office of the Register of Deeds for Beaufort County, South Carolina. For a more complete description as to metes, courses, distances and bounds of said property, reference may be had to the aforementioned plat prepared by John H. Gray, P.L.S.

This conveyance is made subject to all easements, restrictions, covenants and conditions of record and otherwise affecting the property.

This being the same property conveyed to the within Grantor by deed from Many M's, LLC, recorded January 7, 2015, in Book 3372 at Page 142 in the office of the Register of Deeds for Beaufort County, South Carolina.

This deed was prepared by Thomas C. Davis, Esquire, of Harvey & Battey, PA, 1001 Craven Street, Beaufort, South Carolina 29902.

BEAUFORT COUNTY TAX MAP REFERENCE: R120 026 000 0160 0000

EXHIBIT B

CITY OF BEAUFORT
COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT
1911 BOUNDARY STREET, BEAUFORT, SOUTH CAROLINA 29902
(843) 525-7011 | FAX (843) 986-5606
www.cityofbeaufort.org

July 24, 2019

Mr. D. Hugo Hornsby
HD Companies
P. O. box 2324
Beaufort, SC 29901

Reference: Redevelopment Incentives

Dear Mr. Hornsby:

We have received your Redevelopment Incentive applications for the following parcels:

R120 026 000 0187 0000	**Home 2 Suites site**
R120 026 000 0189 0000	**Tru Hotel & Substation Sandwich Shop site**
R120 026 000 0160 0000	**To be developed**

According to Section 5-2024 of the Unified Development Ordinance (UDO), the above parcels qualify for the Redevelopment Incentive Program as defined in Section 11.2 of the UDO (US 21 Design District).

Once your tax bill has been assessed for each parcel (Tax notice should include the building), please submit your receipt (with the tax breakdown) to the City of Beaufort for reimbursement of the "City of Beaufort Operations" and "City of Beaufort Debt" charges.

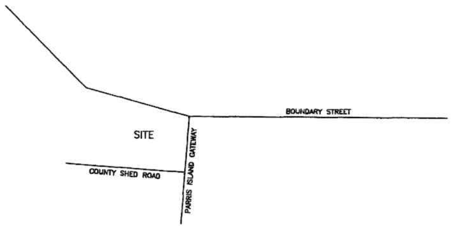
Should you have any questions, please feel free to contact me.

Sincerely,

David Prichard
Community & Economic Development Director

DP/mkm

EXHIBIT C



LOCATION MAP (N.T.S.)

APPROVED
(AS PLATTED HEREON)
THIS SUBDIVISION PLAT MEETS THE REQUIREMENTS OF THE BEAUFORT CODE AND IS HEREBY APPROVED FOR RECORDING WITH THE BEAUFORT COUNTY REGISTER OF MEANS CONVEYANCES.
Certified by:
Date: 1/23/2020

CITY OF BEAUFORT
PLANNING DEPARTMENT
1911 BOUNDARY STREET
BEAUFORT, SC 29902

LEGEND OF SYMBOLS & ABBREVIATIONS

	FIRE HYDRANT	MVM	MAIN VALVE MONUMENT
CO	CLEAN OUT	MH	MANHOLE
PP	POWER POLE	GW	GUY WIRE
TP	TELEPHONE PEDESTAL	CB	CABLE BOX
FO	FIBER OPTIC STUB	— OE —	OVERHEAD POWERLINE
WV	WATER VALVE		EDGE OF PAVEMENT
GV	GAS VALVE		BACK OF CURB
	WATER METER		LIGHTPOLE
	1/2"ROD SET		GAS LINE
TREE SIZE & TYPE	ELEVATION		CENTER LINE
			CONTOUR LINE

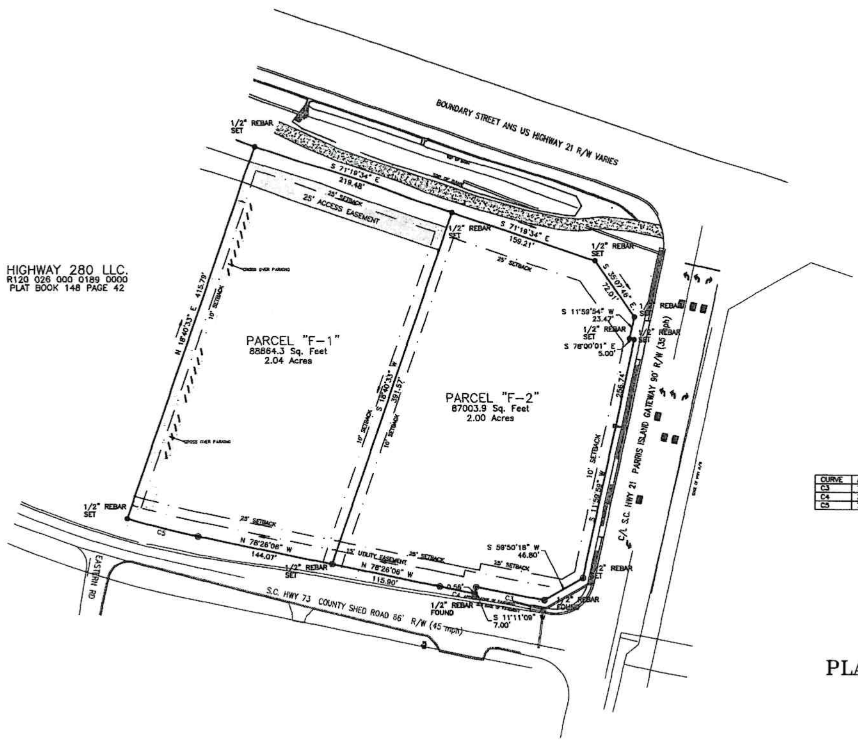
SOUTH CAROLINA CERTIFICATE OF AUTHORIZATION
GASQUE & ASSOCIATES, INC.
No. C00192

NOTES:

1.) THE BEARINGS SHOWN HEREON ARE MAGNETIC AND AS SUCH ARE SUBJECT TO LOCAL ATTRACTION.
2.) THIS PLAT DOES NOT CERTIFY THE PRESENCE OR ABSENCE OF U.S. ARMY CORPS OF ENGINEERS JURISDICTIONAL WETLANDS.
3.) METHOD OF AREA CALCULATION BASED ON COORDINATE METHOD.
4.) LOCATION OF UNDERGROUND UTILITIES ARE FROM SURFACE INDICATIONS ONLY AND ARE NOT CERTIFIABLE.
5.) THIS PLAT REPRESENTS A SURVEY BASED ON THE LISTED REFERENCES ONLY AND IS NOT THE RESULT OF A TITLE SEARCH.
6.) CERTIFICATIONS ARE NOT TRANSFERABLE TO ADDITIONAL INSTITUTIONS OR SUBSEQUENT OWNERS.
7.) THE CERTIFIER HAS NOT INVESTIGATED OR BEEN INSTRUCTED TO INVESTIGATE THE EXISTENCE OR NONEXISTENCE OF ANY OVERLAY DISTRICTS, SUCH AS; AIRPORT, MILITARY, NOISE, CRASH POTENTIAL OR ENVIRONMENTAL ISSUES.
8.) BEFORE ANY DESIGN WORK OR CONSTRUCTION ON THIS SITE IS STARTED FLOOD ZONE INFORMATION MUST BE VERIFIED BY PROPER BUILDING CODES OFFICIAL.
9.) SETBACKS SHOWN AS PER PLAT OF RECORD AND MUST BE VERIFIED WITH OFFICIAL AGENCY BEFORE PURCHASE AND OR CONSTRUCTION ON SUBJECT PROPERTY.
10.) THIS PROPERTY IS IN FLOOD ZONE "C" ACCORDING TO F.E.M.A. RATING MAP 450025 0065 D DATED 9/29/86
11.) TWENTY FIVE FOOT ACCESS EASEMENT SHOWN HEREON IS BEING CREATED BY THIS PLAT.

REFERENCES:

1.) T.M.S. R120 026 000 0160 0000
2.) PLAT BY GARY SURVEYING & MAPPING, LLC. DATED 12/13/2017 PLAT BOOK 148 PAGE 42 BEAUFORT COUNTY R.M.C. OFFICE



CURVE	ARC	RADIUS	DELTA ANGLE	CHORD BEARING	CHORD LENGTH
C3	73.26'	5681.29'	0°44'15"	S 79°10'59" E	73.26'
C4	37.71'	5898.29'	0°22'45"	S 78°37'29" E	37.71'
C5	76.81'	942.00'	4°40'18"	N 76°05'57" W	76.78'

BEAUFORT COUNTY SC-ROD
BK 153 Pg 87
INST# 2020004306 RCPT#961568
DATE: 01/23/2020 04:37:21 PM
REC FEES: $25.00
CONS:00 ST:$0.00 TR:$0.00

PLAT SHOWING SUBDIVISION OF PARCEL "F" TAX MAP R120 026 000 0160 0000 INTO PARCEL "F-1" AND "F-2"

PREPARED FOR
HD ACQUISITION COMPANY, LLC.
LOCATED IN
CITY OF BEAUFORT
BEAUFORT COUNTY---SOUTH CAROLINA

DATE 1/16/2020 SCALE 1" = 60'

60' 0' 30' 60' 120' 240'

JOB#51107SUBDIVID F.B.# DRAWN BY DEG

I, David E. Gasque, a Registered Professional Land Surveyor in the State of South Carolina, certify to client(s) shown hereon that to the best of my knowledge, information and belief, the survey shown hereon was made in accordance with the requirements of the minimum standards manual for the practice of land surveying in South Carolina, and meets or exceeds the requirements for a CLASS A survey as specified therein, also there are no encroachments or projections other than shown. This survey is not valid unless it bears the original signature and has an embossed seal.

1-23-2020
David E. Gasque, R.L.S.
S.C. Registration Number 10606

GASQUE & ASSOCIATES INC.
LAND SURVEYORS · PLANNERS
28 PROFESSIONAL VILLAGE CIRCLE, BEAUFORT, S.C.
P.O. BOX 1363, BEAUFORT, S.C.
(843) 522-1798

CHANGE DMP Record 2/10/2020 04:18:40 PM
BEAUFORT COUNTY TAX MAP REFERENCE

Dist	Map	SMap	Parcel	Block	Week
R120	026	000	0191	0000	00

EXHIBIT D

BEAUFORT COUNTY SC - ROD
BK 3832 Pgs 0292-0298
FILE NUM 2020004896
01/28/2020 02:34:00 PM
RCPT# 962094
RECORDING FEES 15.00
County Tax County 935.00
State Tax State 2,210.00

RECORDED
2020 Feb -28 01:52 PM
BEAUFORT COUNTY AUDITOR

ABOVE SPACE FOR RECORDING INFORMATION ONLY

Prepared by:

BOUHAN
FALLIGANT
ATTORNEYS & COUNSELORS AT LAW
One West Park Avenue
Savannah, GA 31401
ATTN: Robert B. Brannen, Jr., Esq.
(912) 644-5721
File No: 19136-25

STATE OF SOUTH CAROLINA)
)
COUNTY OF BEAUFORT)

GENERAL WARRANTY
TITLE TO REAL ESTATE

THIS DEED is made this 28th day of January, 2020, from **HD ACQUISITION COMPANY, LLC**, a South Carolina limited liability company (hereinafter referred to as the "Grantor"), to **REFUEL OPERATING COMPANY, LLC**, a Delaware limited liability company (hereinafter referred to as "Grantee"), whose address is P.O. Box 20782, Charleston, South Carolina, 29413 (the words "Grantor" and "Grantee" to include their respective heirs, legal representatives, successors and assigns where the context requires or permits).

W I T N E S S E T H, THAT:

GRANTOR, for and in consideration of the sum of Eight Hundred Fifty Thousand and no/100ths Dollars ($850,000.00), in hand paid at and before the sealing and delivery of these presents, the receipt whereof is hereby acknowledged, has granted, bargained, sold and released and by these presents does grant, bargain, sell and release unto said Grantee, all that tract or parcel of land lying and being located in Beaufort County, South Carolina, known as **PARCEL F-2 OF A SUBDIVISION OF PARCEL F, CITY OF BEAUFORT, BEAUFORT COUNTY**, and being more particularly described on Exhibit "A", attached hereto and incorporated herein by this reference (hereinafter referred to as the "Property").

THIS CONVEYANCE and the warranties herein contained are expressly made subject to the matters set forth on Exhibit B, and real property ad valorem taxes for the current year not yet due and payable.

TO HAVE AND TO HOLD all and singular the said described Property unto the said Grantee, its successors and assigns, forever in FEE SIMPLE.

AND THE SAID GRANTOR does hereby bind itself and its successors and assigns to warrant and forever all and singular the above described Property unto the said Grantee, its successors and assigns and all persons whomsoever lawfully claiming, or to claim, the same or any part thereof.

Remainder of Page Intentionally Left Blank

IN WITNESS WHEREOF, the undersigned has signed sealed and delivered this instrument the day and year first written above.

Signed, sealed and delivered
in the presence of:

Mona L. Whitfield

Witness

Witness

GRANTOR:

HD ACQUISITION COMPANY, LLC

By:
Dhaval J. Desai, as Manager

STATE OF Georgia
COUNTY OF Chatham

I Robert B. Brannen, Jr (name of notary) do hereby certify that Dhaval J. Desai acting in his/her capacity as Manager of HD ACQUISTION COMPANY, LLC, a South Carolina limited liability company (the "Company"), personally appeared before me this day and acknowledged the due execution of the foregoing instrument as the act and deed of the Company for the purposes stated in this instrument, and he/she is personally known to me.

Witness my hand and official seal this the 28th day of January, 2020.

Notary Public for
My commission expires:
[NOTARY SEAL]

ROBERT B. BRANNEN, JR.
NOTARY
Comm. Exp.
04/18/21
PUBLIC
CHATHAM COUNTY, GA

EXHIBIT "A"

ALL that certain piece, parcel or tract of land, situate, lying and being in the City of Beaufort, Beaufort County, South Carolina and known and designated as "PARCEL F-2" containing 2.00 on that plat entitled "Plat Showing Subdivision of Parcel "F" Tax Map R120 026 000 0160 into Parcel "F-1" and "F-2", prepared by David E. Gasque, SCRLS 10506, dated January 16, 2020, and recorded in Plat Book 153, page 87, Beaufort County, South Carolina records, said plat being incorporated herein and made a part hereof by this reference.

Together with the access and easement rights granted pursuant to that certain Reciprocal Access and Drainage Easement dated January 24, 2020, as amended by First Amendment to Reciprocal Access and Drainage Easement dated January 28, 2020, both recorded simultaneously herewith.

Being a portion of the same property conveyed to HD Acquisition Company, LLC by deed of Catherine Larayane McGill, Trustee of the Carolyn Woods Monson Revocable Trust, recorded in Book 3476 at Page 2085, Beaufort County Records.

Tax Id Number: R 120-006-160-0000

The within Deed was prepared in the office of **Bouhan Falligant LLP, One West Park Avenue, Savannah, Georgia 31401 by Robert B. Brannen, Jr., Esq.**

EXHIBIT "B"

1. Right of Way Easement by and between HD Acquisition Company, LLC and South Carolina Electric & Gas Company dated September 6, 2016 and reocrded in the Register of Deeds for Beaufort County in Book 3513 at Page 2943 on September 12, 2016.
2. Right of Way Easement by and between HD Acquisition Company, LLC and South Carolina Electric & Gas Company dated November 16, 2016 and reocrded in the Register of Deeds for Beaufort County in Book 3530 at Page 2764 on November 17, 2016.
3. First Right of Refusal by HD Acquisition Company, LLC, as Grantor and Dhaval Janak Desai, as Grantee dated September 21, 2016 and recorded in the Register of Deeds for Beaufort County in Book 3517 at Page 1866 on September 23, 2016.

STATE OF SOUTH CAROLINA }
COUNTY OF BEAUFORT ___ } AFFIDAVIT FOR TAXABLE OR EXEMPT TRANSFERS

PERSONALLY appeared before me the undersigned, who being duly sworn, deposes and says:

1. I have read the information on this affidavit and I understand such information.

2. The property was transferred by HD Acquisition Company, LLC to Refuel Operating Company, LLC on January 28, 2020.

3. Check one of the following: The deed is
   (A) x subject to the deed recording fee as a transfer for consideration paid or to be paid in money or money's worth.
   (B) _____ subject to the deed recording fee as a transfer between a corporation, a partnership, or other entity and a stockholder, partner, or owner of the entity, or is a transfer to a trust or as distribution to a trust beneficiary.
   (C) _____ exempt from the deed recording fee because (See Information section of affidavit):_____________________(Explanation required)
   (If exempt, please skip items 4-7, and go to item 8 of this affidavit.)

If exempt under exemption #14 as described in the Information section of this affidavit, did the agent and principal relationship exist at the time of the original sale and was the purpose of this relationship to purchase the realty? Check Yes _____ or No_____

4. Check one of the following if either item 3(a) or item 3(b) above has been checked. (See Information section of this affidavit):

   (A) x The fee is computed on the consideration paid or to be paid in money or money's worth in the amount of $850,000.00 .
   (B) _____ The fee is computed on the fair market value of the realty which is _____________ .
   (C) _____ The fee is computed on the fair market value of the realty as established for property tax purposes which is _____________ .

5. Check YES____or NO x to the following: A lien or encumbrance existed on the land, tenement, or realty before the transfer and remained on the land, tenement, or realty after the transfer. If "YES," the amount of the outstanding balance of this lien orencumbrance is _____________ .

6. The deed recording fee is computed as follows:
   (A) Place the amount listed in item 4 above here: 850,000.00
   (B) Place the amount listed in item 5 above here: (If no amount is listed, place zero here.) _____________
   (C) Subtract Line 6(b) from Line 6(a) and place the result here: 850,000.00

7. The deed recording fee is based on the amount listed on Line 6(c) above and the deed recording fee due is: 3145.00.

8. As required by Code Section '12-24-70, I state that I am a responsible person who was connected with the transaction as: Closing Attorney.

9. I understand that a person required to furnish this affidavit who wilfully furnishes a false or fraudulent affidavit is guilty of a misdemeanor and, upon conviction, must be fined not more than one thousand dollars or imprisoned not more than one year, or both.

Elizabeth W. Settle
Responsible Person Connected with the Transaction

Closing Attorney-Elizabeth W. Settle
Print or Type Name Here

WBD (US) 48523477v1

Sworn this 28 day of January, 2020

Notary Public for 11-29-21

My Commission Expires:

LORI M. GOSSETT
Notary Public, South Carolina
My Commission Expires
November 29, 2021

EXHIBIT D

2016

2017

Public Mapping Site

The interactive maps and the images contained within this website are intended as informational only. Although much of the data are compiled from official sources, such as deeds and plats, the maps and images themselves are not to be used as such. Please contact the appropriate Beaufort County office to acquire official or original documents.

Use of this site constitutes your acceptance of these terms and conditions.

Product version: Portal for ArcGIS 10.8.1
Kernel version: 2.16

Layer List

Layers

- [ ] Search Results: LiveParcels
- [ ] Fire Zones
- [ ] Addresses With Units (Labeling Layer)
- [ ] Addresses Without Units (Labeling Layer)
- [ ] Road Classifications
- [x] LiveParcels
- [x] Addresses
- [ ] Municipal
- [ ] 2025 Aerials
- [ ] 2024 Aerials
- [ ] 2023 Aerials
- [ ] 2022 Aerials
- [ ] 2021 Aerials
- [ ] 2020 Aerials
- [ ] 2019 Aerials
- [ ] 2018 Aerials
- [x] 2017 Aerials
- [ ] 2016 Aerial
- [ ] 2015 Aerials

2018

Public Mapping Site

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Product version: Portal for ArcGIS 10.8.1
Kernel version: 2.16

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- [ ] Municipal
- [ ] 2025 Aerials
- [ ] 2024 Aerials
- [ ] 2023 Aerials
- [ ] 2022 Aerials
- [ ] 2021 Aerials
- [ ] 2020 Aerials
- [ ] 2019 Aerials
- [x] 2018 Aerials
- [ ] 2017 Aerials
- [ ] 2016 Aerial
- [ ] 2015 Aerials

2019

Public Mapping Site

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- Search Results: LiveParcels
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- Addresses Without Units (Labeling Layer)
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- LiveParcels
- Addresses
- Municipal
- 2025 Aerials
- 2024 Aerials
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- 2019 Aerials
- 2018 Aerials
- 2017 Aerials
- 2016 Aerial
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2020

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- [x] LiveParcels
- [x] Addresses
- [ ] Municipal
- [ ] 2025 Aerials
- [ ] 2024 Aerials
- [ ] 2023 Aerials
- [ ] 2022 Aerials
- [ ] 2021 Aerials
- [x] 2020 Aerials
- [ ] 2019 Aerials
- [ ] 2018 Aerials
- [ ] 2017 Aerials
- [ ] 2016 Aerial
- [ ] 2015 Aerials

16394296-71253-1-1* 2

BEAUFORT COUNTY TREASURER
PO DRAWER 487
BEAUFORT, SC 29901-0487
ELECTRONIC SERVICE REQUESTED
www.BeaufortCountyTreasurer.com

EXHIBIT F

2024 BEAUFORT COUNTY PROPERTY TAX BILL

Have a question about...

Real property or mobile homes?
Call 843-255-2400 or Assessor@bcgov.net

Business property, Personal property, Homestead or Military exemption?
Call 843-258-5434 or BeaufortCountyAuditor@bcgov.net

Your payment?
Call 843-341-8404 or www.BeaufortCountyTreasurer.com

**********AUTO**ALL FOR AADC 100
16394296 8706-PTN 71253 1 1 1

GETTY LEASING INC
292 MADISON AVE FL 9
NEW YORK NY 10017-6376

Property ID (PIN)		Alternate ID (AIN)
R120 026 000 0191 0000		242012404
Description		Property Class Code
4 COUNTY SHED RD, PARCEL F-2 CITY OF BFT PB153		ComImp Trade GasStat&ConvStore
Acres	Assessment Ratio	Tax Authority Group
2.00	6.00%	120-BEAUFORT CITY

Values And Prior Year Information	
Appraised Value	5,150,000
Capped Value	5,150,000
Homestead Exemption Value	0
Other Exemption Value	0
Taxable Value	309,000
Prior Year Tax/Fees	14,908.44

8706PPTN 10/17/24 2935, 199, k perf 3.5

Where Your Tax Dollars Go

The tax amount for each fund listed in the description below is calculated by multiplying the taxable value by the millage rate. This does not apply to "fee" amounts.

Description	Millage	Taxable Value	Tax/Fee
COUNTY OPERATIONS	0.05330	309,000	16,469.70
COUNTY DEBT	0.00320	309,000	988.80
RURAL & CRITICAL LANDS	0.00300	309,000	927.00
SCHOOL - OPERATIONS	0.12180	309,000	37,636.20
SCHOOL - DEBT	0.03630	309,000	11,216.70
CITY OF BEAUFORT OPERATIONS	0.06030	309,000	18,632.70
CITY OF BEAUFORT DEBT	0.01360	309,000	4,202.40
Stormwater COUNTY FEE			54.74
Stormwater MUNICIPAL/DISTRICT FEE			990.00
TOTALS	0.29150	309,000	91,118.24

How Your Taxes Are Calculated	
Taxable Value	309,000
x Millage Rate	0.29150
Tax Amount	90,073.50
- School Tax Credit (Primary Residence Only)	0.00
+ Fees	1,044.74
+ Prior Unpaid Taxes/Fees/Penalties	0.00
- Installment Payments	0.00

TOTAL AMOUNT DUE: $91,118.24
DUE BY: January 15, 2025

SAVE TIME. GO ONLINE.
myBeaufortCounty.com
SCAN ME

2024 BEAUFORT COUNTY PROPERTY TAX BILL

Tax Year	AIN	RevObjID	Property ID (PIN)	Property Address	Total Amount Due
2024	242012404	0227875397	R120 026 000 0191 0000	4 COUNTY SHED RD, CITY OF BEAUFORT	$91,118.24

Owner as of January 1, 2024 GETTY LEASING INC

Include on your check your Phone Number, PIN and RevObjID.
Make your check payable to Beaufort County Treasurer.

PAYABLE NOW THRU	01/15/2025		$91,118.24
THEN PENALTIES APPLY...			
IF RECEIVED AFTER	01/15/2025	(3%)	$93,851.79
IF RECEIVED AFTER	02/03/2025	(10%)	$100,230.06
IF RECEIVED AFTER	03/17/2025	(15%)	$104,785.98
IF RECEIVED AFTER	03/31/2025	($250)	$105,035.98
IF RECEIVED AFTER	09/02/2025	($150)	$105,185.98

Beaufort County RPA
PO BOX 105176
ATLANTA GA 30348-5176

GETTY LEASING INC
292 MADISON AVE FL 9
NEW YORK NY 10017-6376

022787539700091118240009385179001002300600104785980074 1

GENERAL QUESTIONS

For general questions, please call (843) 255-2000.

BILL INFORMATION

This tax bill may be processed electronically.

If your check is dishonored or returned for any reason, we will electronically debit your account for the amount of the check plus a processing fee of $30.00. This may also result in additional fees being incurred from your bank.

If your mobile home ownership changes or you move your mobile home, please contact Building Codes at (843) 255-2065.

GLOSSARY OF TERMS

PROPERTY CLASS CODE: The type (use) of a property subject to appraisal, assessment, and taxation.

APPRAISED VALUE: The value determined by the Assessor's and Auditor's Office before any modifiers or exemptions are applied. It is the most probable price that the property would sell for in an open market between a willing buyer and seller.

CAPPED VALUE: The value upon which modifiers or exemptions are applied and the limit to which a real property's taxable value can increase. This amount may be the same as a property's appraised value.

TAXABLE VALUE: The value upon which the millage is applied.

HOMESTEAD EXEMPTION VALUE: A deduction of $50,000 from a property's capped value for qualified individuals.

ASSESSMENT RATIO: The percentage (4%, 5%, 6%, or 10.5%) applied to determine the taxable value of a property that is subject to taxation.

MILLAGE RATE: The tax rate applied to the taxable value of a property. It is the total amount of mills levied in order to meet the budget of a school district, county, city or other political subdivision.

SCHOOL TAX CREDIT: That portion of the millage rate for school operations which is exempted for primary residences assessed at 4%, this does not include taxes levied for school debt.

RESIDENT EXEMPTION FRAUD

An individual claiming the legal resident (4%) exemption on a property in which he or she is not primarily residing is not entitled to the exemption and may be subject to a significant penalty.

HILTON HEAD ISLAND POLICE SERVICE FEE

The "Hilton Head Island Police Service Fee" (HHPF) is a fee applied to all improved Town of Hilton Head Island properties. Waving of the fee is not permitted. You may appeal the fee amount based on the property's classification and the structure total square footage.

For more information, please visit www.beaufortcountysc.gov, or you can speak with a Police Fee representative at (843) 255-2440.

ASSESSOR'S OFFICE

Telephone: (843) 255-2400
Email: assessor@bcgov.net
Fax: (843) 255-9404

• Appraises and revalues all real property • Keeps records for all real property, including descriptions, ownership, sales and location • Annually certifies the appraised and assessed valuations • Administers 4% Primary Resident, Agricultural Use, and other applications • Updates and maintains tax maps

AUDITOR'S OFFICE

Telephone: (843) 258-5434
Email: BeaufortCountyAuditor@bcgov.net

Website: www.beaufortcountyauditor.com

Generates and adjusts tax rolls for real property, personal property, motor vehicles, and watercraft. Processes homestead applications and military exemptions. Military Exemptions are applied and approved in the Auditor's Office for personal property.

Homestead Exemption Program: Available to primary homeowners over age 65 or 100% disabled. Initial application to County Auditor is required to be filed between the dates of January 1st of the current year and January 15th of the following year.

Businesses: All businesses are required to file a return with the SC Department of Revenue on furniture, fixtures, and equipment used in the business. If no return has been filed, this bill may represent an estimate. If you need to update your business address or file a return, please contact SC DOR at dor.sc.gov/mydorway or (803) 898-5222 to manage your business account.

A taxpayer may object to a personal property value prior to the first due date on the front of this bill by contacting the County Auditor in writing; appealing does not extend the due date.

TREASURER'S OFFICE

Telephone: (843) 341-8404
Website: www.BeaufortCountyTreasurer.com

• Collects and distributes current and delinquent taxes • Applies delinquency fees • Monitors and manages the delinquency process • Distributes tax collections to municipalities • Processes and issues tax refunds • Receives and processes change of address requests

DELINQUENCY TIMELINE

The Treasurer's Office utilizes multiple methods to pursue the collection of delinquent taxes, including, but not limited to: auction of property, withholding of South Carolina Income Tax refunds, and pursuit through a third-party collections agency. Information about the delinquency timelines may be found at www.BeaufortCountyTreasurer.com.

STORMWATER UTILITY FEE

For Stormwater Utility Fee questions, please contact Stormwater Administration at (843) 255-2804 or wstormwater@bcgov.net. Stormwater rate information can be found at www.beaufortcountysc.gov/stormwater.

You can change your mailing address online at
www.BeaufortCountyTreasurer.com
or in-person at any Treasurer's Office location.

EXHIBIT G

16394296-71253-1-1-2

BEAUFORT COUNTY TREASURER
PO DRAWER 487
BEAUFORT, SC 29901-0487
ELECTRONIC SERVICE REQUESTED
www.BeaufortCountyTreasurer.com

2024 BEAUFORT COUNTY PROPERTY TAX BILL

**********AUTO**ALL FOR AADC 100
16394296 8706-PTN 71253 1 1 1

GETTY LEASING INC
292 MADISON AVE FL 9
NEW YORK NY 10017-6376

Have a question about...

Real property or mobile homes?
Call 843-255-2400 or Assessor@bcgov.net

Business property, Personal property, Homestead or Military exemption?
Call 843-258-5434 or BeaufortCountyAuditor@bcgov.net

Your payment?
Call 843-341-8404 or www.BeaufortCountyTreasurer.com

Property ID (PIN)	Alternate ID (AIN)
R120 026 000 0191 0000	242012404

Description	Property Class Code
4 COUNTY SHED RD, PARCEL F-2 CITY OF BFT PB153	ComImp Trade GasStat&ConvStore

Acres	Assessment Ratio	Tax Authority Group
2.00	6.00%	120-BEAUFORT CITY

Values And Prior Year Information	
Appraised Value	5,150,000
Capped Value	5,150,000
Homestead Exemption Value	0
Other Exemption Value	0
Taxable Value	309,000
Prior Year Tax/Fees	14,908.44

8706PTN 10/17/24 2935 189 k ped 3.6

Where Your Tax Dollars Go

The tax amount for each fund listed in the description below is calculated by multiplying the taxable value by the millage rate. This does not apply to "fee" amounts.

Description	Millage	Taxable Value	Tax/Fee
COUNTY OPERATIONS	0.05330	309,000	16,469.70
COUNTY DEBT	0.00320	309,000	988.80
RURAL & CRITICAL LANDS	0.00300	309,000	927.00
SCHOOL - OPERATIONS	0.12180	309,000	37,636.20
SCHOOL - DEBT	0.03630	309,000	11,216.70
CITY OF BEAUFORT OPERATIONS	0.06030	309,000	18,632.70
CITY OF BEAUFORT DEBT	0.01360	309,000	4,202.40
Stormwater COUNTY FEE			54.74
Stormwater MUNICIPAL/DISTRICT FEE			990.00
TOTALS	0.29150	309,000	91,118.24

22,835
x 3 yrs

How Your Taxes Are Calculated

Taxable Value	309,000
x Millage Rate	0.29150
Tax Amount	90,073.50
- School Tax Credit (Primary Residence Only)	0.00
+ Fees	1,044.74
+ Prior Unpaid Taxes/Fees/Penalties	0.00
- Installment Payments	0.00

TOTAL AMOUNT DUE: $91,118.24
DUE BY: January 15, 2025

SAVE TIME. GO ONLINE.
myBeaufortCounty.com
SCAN ME

2024 BEAUFORT COUNTY PROPERTY TAX BILL

Tax Year	AIN	RevObjID	Property ID (PIN)	Property Address	Total Amount Due
2024	242012404	0227875397	R120 026 000 0191 0000	4 COUNTY SHED RD, CITY OF BEAUFORT	$91,118.24

Owner as of January 1, 2024 GETTY LEASING INC

Include on your check your Phone Number, PIN and RevObjID.
Make your check payable to Beaufort County Treasurer.

$ 68,505.30

PAYABLE NOW THRU	01/15/2025		$91,118.24
THEN PENALTIES APPLY...			
IF RECEIVED AFTER	01/15/2025	(3%)	$93,851.79
IF RECEIVED AFTER	02/03/2025	(10%)	$100,230.06
IF RECEIVED AFTER	03/17/2025	(15%)	$104,785.98
IF RECEIVED AFTER	03/31/2025	($250)	$105,035.98
IF RECEIVED AFTER	09/02/2025	($150)	$105,185.98

Beaufort County RPA
PO BOX 105176
ATLANTA GA 30348-5176

GETTY LEASING INC
292 MADISON AVE FL 9
NEW YORK NY 10017-6376

022787539700091118240009385179001002300600104785980074

EXHIBIT H

Benjamin Coppage <ben@coppagelawfirm.com>

HD Acquisition Company, Redevelopment Incentive Program

1 message

Benjamin Coppage <ben@coppagelawfirm.com> Thu, Aug 21, 2025 at 4:06 PM
To: "William B. Harvey III" <bharvey@harveyandbattey.com>

Bill,

After our recent conversation, I wanted to provide you with my analysis of this matter, which is a follows:

In 2019, HD Acquisition Company, LLC applied for qualification pursuant to the Redevelopment Incentive Program. I do not have a copy of the application, but I assume that it was made and approved based on HD's representation that it would be building new construction on the property, which was in a redevelopment corridor. On July 24, 2019, the City's Community and Economic Development Director, David Prichard, issued a letter stating that the properties qualified for the program. At the time of the application and approval, the property in question was vacant land.

On January 28, 2020, HD sold the property to Refuel Operating Company, LLC. At that time, the property was still vacant land. A gas station was built on the property in 2022 and Refuel sold the property to Getty Leasing, Inc. in 2023. Taxes attributable to the improvement of the property were first levied in 2024 and were paid by Getty.

The provisions of the program in place at the time of the approval allowed for reimbursement to the property owner responsible for new construction for all city real property taxes paid by the owner attributable to the new development. § 5-2024. So, to be eligible for the reimbursement the owner had to be responsible for the new construction and pay the taxes. HD was not responsible for the new construction on the property. HD has not paid any taxes attributable to the new construction. Since HD has made no such tax payment, it is impossible to "reimburse" it for the same.

Mr. Prichard's 2019 letter did not entitle HD to reimbursement for taxes paid by subsequent owners of the property. Also, since HD did not develop the property and there was no new construction until 2022, the property was disqualified from the program. See § 5-2022(h). The provision under which the qualification was granted, § 5-2024, was repealed on April 14, 2020. As such, no party is entitled to reimbursement since there was no new construction prior to that date.

Please let me know if I've missed any legal or factual issues. Feel free to call.

Thanks,

Ben

Benjamin T. Coppage
Coppage Law Firm, LLC
843-379-9601
1010 Carteret Street
Beaufort, South Carolina 29902

South Carolina Secretary of State **EXHIBIT I**

Business Entities Online

File, Search, and Retrieve Documents Electronically

HD ACQUISITION COMPANY, LLC

Corporate Information

Entity Id: 00604820

Entity Type: Limited Liability Company

Status: Good Standing

Domestic/Foreign: Domestic

Incorporated State: South Carolina

Important Dates

Effective Date: 12/19/2012

Expiration Date: N/A

Term End Date: N/A

Dissolved Date: N/A

Registered Agent

Agent: PAUL DOE

Address: 330 ROBERT SMALLS PARKWAY SUITE 24-305
BEAUFORT, South Carolina 29906

Official Documents On File

Filing Type	Filing Date
Change of Agent or Office	04/20/2015
Organization	12/19/2012

For filing questions please contact us at **803-734-2158**

South Carolina Secretary of State

Business Entities Online

File, Search, and Retrieve Documents Electronically

HIGHWAY 280, LLC

Corporate Information

Entity Id: 00604330

Entity Type: Limited Liability Company

Status: Good Standing

Domestic/Foreign: Domestic

Incorporated State: South Carolina

Important Dates

Effective Date: 12/27/2012

Expiration Date: N/A

Term End Date: N/A

Dissolved Date: N/A

Registered Agent

Agent: PAUL DOE

Address: 330 ROBERT SMALLS PARKWAY SUITE 24-305
BEAUFORT, South Carolina 29906

Official Documents On File

Filing Type	Filing Date
Members Statement of Dissociation	02/17/2023
Members Statement of Dissociation	02/17/2023
Change of Agent or Office	05/14/2015
Organization	12/27/2012

For filing questions please contact us at **803-734-2158**

South Carolina Secretary of State

Business Entities Online

File, Search, and Retrieve Documents Electronically

Oakridge One, LLC

Corporate Information

Entity Id: 01143041

Entity Type: Limited Liability Company

Status: Good Standing

Domestic/Foreign: Domestic

Incorporated State: South Carolina

Important Dates

Effective Date: 07/19/2021

Expiration Date: N/A

Term End Date: N/A

Dissolved Date: N/A

Registered Agent

Agent: Paul Doe

Address: 35 Parris Island Gateway Suite 305
Beaufort, South Carolina 29906

Official Documents On File

Filing Type	Filing Date
Articles of Organization	07/19/2021

For filing questions please contact us at **803-734-2158**

South Carolina Secretary of State

Business Entities Online

File, Search, and Retrieve Documents Electronically

OKATIE HOTEL INVESTMENT, LLC

Corporate Information

Entity Id: 00518319

Entity Type: Limited Liability Company

Status: Good Standing

Domestic/Foreign: Domestic

Incorporated State: South Carolina

Important Dates

Effective Date: 04/20/2015

Expiration Date: N/A

Term End Date: N/A

Dissolved Date: N/A

Registered Agent

Agent: PAUL DOE

Address: 330 ROBERT SMALLS PARKWAY SUITE 24-305
BEAUFORT, South Carolina 29906

Official Documents On File

Filing Type	Filing Date
Organization	04/20/2015

Administrative Hearing to appeal a decision related to the Redevelopment Incentive Program.
VII - Administrative Hearing

Beaufort City Council
Procedure for Consideration of Redevelopment Incentive Program Appeal

I. Opening Statements

A. The Mayor, as the presiding member of the Beaufort City Council, shall give a brief statement describing the nature of the proceedings.

B. The parties may be given an opportunity to present brief opening statements lasting no more than five (5) minutes each.

II. Presentation of the Evidence

A. The Appellant will be the first to present evidence.

B. The Appellant shall call its witness(es) with the Municipality being allowed to cross-examine in an orderly fashion. There will be no re-direct examination. Members of City Council may additionally question each witness.

C. When the Appellant rests, the Municipality shall call its witness(es) with the Appellant being allowed to cross-examine in an orderly fashion. There will be no re-direct examination. Members of City Council may additionally question each witness.

D. The Appellant shall not have the opportunity to present rebuttal proof or witnesses.

E. Following the close of proof, the parties may be given the opportunity to present brief final arguments lasting no more than five (5) minutes each.

F. Each witness shall be sworn or affirmed by the Clerk to Council and be subject to examination by members of City Council.

G. All objections to procedure, the admission of evidence, or any other matter shall be timely made and stated on the record.

H. Subject to the below Rules of Evidence, the Mayor, on his own initiative or in response to an objection, shall have the ability to limit testimony or the presentation of other evidence if it becomes cumulative, combative, or is irrelevant.

III. Rules of Evidence

A. Section 1-23-330 of the Code of Laws of South Carolina 1976, as amended, set out below, shall govern questions of evidence.

B. Strict compliance with the South Carolina Rules of Evidence is not required, but the Mayor shall receive only relevant and non-cumulative information.

C. Objections to evidence shall be timely made and noted in the record.

SECTION 1-23-330. Evidentiary matters in contested cases.

In contested cases:

(1) Irrelevant, immaterial or unduly repetitious evidence shall be excluded. Except in proceedings before the Industrial Commission the rules of evidence as applied in civil cases in the court of common pleas shall be followed. Agencies shall give effect to the rules of privilege recognized by law. Objections to evidentiary offers may be made and shall be noted in the record. Subject to these requirements, when a hearing will be expedited and the interests of the parties will not be prejudiced substantially, any part of the evidence may be received in written form;

(2) Documentary evidence may be received in the form of copies or excerpts, if the original is not readily available. Upon request, parties shall be given an opportunity to compare the copy with the original;

(3) Any party may conduct cross-examination;

(4) Notice may be taken of judicially cognizable facts. In addition, notice may be taken of generally recognized technical or scientific facts within the agency's specialized knowledge. Parties shall be notified either before or during the hearing or by reference in preliminary reports or otherwise of the material noticed including any staff memoranda or data, and they shall be afforded an opportunity to contest the material so noticed. The agency's experience, technical competence and specialized knowledge may be utilized in the evaluation of the evidence.

RECUSAL STATEMENT

Member Name: Councilman Josh Scallate

Meeting Date: October 14, 2025

Agenda Item: **Section** New Business **Number:** B

Topic: Boo-tique crawl, Thursday, October 23, 2025 from 5:00pm - 8:00pm

The Ethics Act, SC Code §8-13-700, provides that no public official/board member may knowingly use his office to obtain an economic interest for himself, a family member of his immediate family, an individual with whom he is associated, or a business with which he is associated. No public official/board member may make, participate in making, or influence a governmental decision in which he or any such person or business has an economic interest. Failure to recuse oneself from an issue in which there is or may be conflict of interest is the sole responsibility of the council member/board member.
(1991 Op. Atty. Gen. No. 91-37.) *A written statement describing the matter requiring action and the nature of the potential conflict of interest is required.*

Justification to Recuse:

____ **Professionally employed by or under contract with principal**

____ **Owns or has vested interest in principal or property**

X **Other:** Spouse organized the event in question.

Date: Oct 14, 2025

Member Signature

On Oct 14th 2025, I Josh Scallate, recused myself from a discussion and vote regarding a Boo-Tique Crawl scheduled to take place downtown. The reason for my recusal is that my wife helped organize the event this year and owns a boutique in the downtown area. In keeping with state statute I am providing this attachment of explanation which will accompany the recusal form and be attached to the minutes. This will become part of the memorialized record.

Oct 14, 2025

Councilman Scallate Report Comments

Apathetic Participation=Complacent Representation

I want to acknowledge the heartbreak we recently experienced in our community, the tragic loss of multiple lives following the senseless act of violence at *Willie's Bar and Grill* on St. Helena.

Our community grieves with the families whose lives have been forever changed,
and we stand united in prayer for healing, strength, and peace.

What happened on St. Helena is not just another headline —
it is a wound in the heart of our home.

It's a reminder that behind every act of violence are real people, real families,
and generations of pain left in its path.

For each time we bow our heads in remembrance,
we must also lift our eyes to the future — and ask,
what can we do?

We often speak of *"the American experiment."*
It is, in truth, an extraordinary — and fragile — idea:
an agreement among us to govern ourselves through **reason**, not **rage**;
through **ballots**, not **bullets**.

The American experiment requires our acceptance of three enduring truths:

- **Pluralism** – There will always be others who hold views different from our own.
- **Compromise** – Outcomes will reflect many voices; no one's vision will ever be adopted exactly as they desire.
- **Persuasion** – If we want to see our values prevail, we must convince others through argument, example, and sympathy — never through fear or violence.

This is not easy work.
Democracy never is.
But it remains the most hopeful path humankind has ever created for freedom, justice, and progress.

If we want meaningful reform — in our schools, our justice system, our neighborhoods —
it begins *not in Washington*, but **right here**, in Beaufort County.

Participation is not optional; it is the price of self-government.

A major election year is approaching in **2026.**
Eight of eleven Beaufort County seats will be up for re-election —
the **Sheriff** is up for re-election, two **City Council** seats, one of which is my own,
the **Superintendent of Education**,
and all **seven congressional seats** in the State of South Carolina.

If we want good policy,
we must first find and support **good people** to run for office —
people of integrity, compassion, and courage.

If we want justice reform,
we must start by reforming our participation —
showing up, speaking out,
and voting with conscience and conviction.

The American experiment is an outlier in human history —
yet it has proven remarkably resilient.

It has unleashed unprecedented freedom, prosperity, and innovation across the world.

And when it falters,
it contains within itself the means for self-improvement —
through our **voices**,
our **votes**,
and our **shared commitment** to a more perfect union.

So tonight,
let us also pledge to act —
to build communities where compassion leads,
where truth matters,
and where every life holds value.

Thank you,
and may God bless the families of St. Helena,
and all who call this community home.