



City Council Regular Meeting  
Meeting Minutes – City Hall Council Chambers, 2<sup>nd</sup> Floor

May 12, 2026

**I. CALL TO ORDER**

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**6:03 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**

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Michael McFee, Mayor Pro Tem

**III. PRESENTATIONS**

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Mr. William Kinsey introduced members of the Battery Creek High School National History Day Team and spoke about their second-place finish at the State Tournament in Myrtle Beach that qualifies them to go to Nationals in Washington, DC for their project based on Harriett Tubman.

**IV. PUBLIC COMMENT**

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Johnathan Brown - spoke about the proposed Vehicle Tag Fee. (written comments attached)

Paul Trask - spoke about the proposed funding for the Beaufort County Economic Development Corporation. (written comments attached)

Patrick Canning - spoke about the Vehicle Tag Fee and a statement made to him by Police Sergeant Whitmore.

Dan Blackmon - spoke about the efforts taken to improve the Washington Street Park.

Amanda Patel - spoke about transparency and public trust.

Felice LaMarca - spoke about transparency and public trust and funding for the Beaufort County Economic Development Corporation.

Ivie Szalai - spoke about transparency and FOIA request procedures.

Wayne Reynolds - spoke about the Noise Ordinance.

Graham Trask - addressed Council on various items which included an article in the Post and Courier, the proposed budget, and funding for the Beaufort County Economic Development Corporation. (written comments attached)

Edie Rodgers, spoke about the Bridge Report, wants the passed ordinance on the Short-Term Rentals repealed, and no vehicle tag fee.

Russell Baxley with Beaufort Memorial Hospital - spoke about a possible partnership with the City of Beaufort/Town of Port Royal Fire Department which could be funded by a Federal Grant.

## **V. MEETING AGENDA APPROVAL**

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

**All were in favor, motion carried.**

## **VI. PROCLAMATIONS/COMMENDATIONS/RECOGNITIONS**

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**A. Character Education Proclamation, Delaney Sabo, Coosa Elementary School.**

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

**All were in favor, motion carried.**

**B. Character Education Proclamation, Gabriel Alvarado, Broad River Elementary School.**

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

**All were in favor, motion carried.**

**C. Proclamation proclaiming May 2026 as Lupas Awareness Month.**

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

**All were in favor, motion carried.**

**D. Proclamation proclaiming May 2026 as National Preservation Month.**

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

**All were in favor, motion carried.**

**E. Proclamation proclaiming May 4 - 8, 2026, as Teacher Appreciation Week.**

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

**All were in favor, motion carried.**

**F. Proclamation proclaiming May 6 - 12, 2026, as National Nurses Week.**

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

**All were in favor, motion carried.**

**G. Proclamation proclaiming May 10 - 16, 2026, as National Hospital Week.**

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

**All were in favor, motion carried.**

**H. Proclamation proclaiming May 16 - 22, 2026, as National Safe Boating Week.**

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

All were in favor, motion carried.

## **VII. CONSENT AGENDA**

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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.

## **VIII. MINUTES**

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- A. Regular Meeting - April 14, 2026.

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

Minutes approved as presented.

- B. Special Meeting and Budget Workshop - April 21, 2026.

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

Minutes approved as presented.

- C. Special Meeting and Worksession - April 28, 2026.

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

Minutes approved as presented.

## **IX. OLD BUSINESS**

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- A. An ordinance to amend Part 9, Chapter 1, Section 9-1008, Loud and Unseemly Noise, of the City of Beaufort Code of Ordinances - Second Reading.

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

Stephenie Price, Police Chief, provided an overview of the amendments that came out of First Reading on March 10, 2026.

Mayor Pro Tem, McFee made a motion and seconded by Councilman Lipsitz to amend A(1) and A(2) to become new A(1) to read as follows:

Any sound, including Amplified Music, or any sound devices, made that exceeds 70 decibels which is plainly audible from a distance of fifty (50) feet.

All were in favor of the amended motion.

Mayor Pro Tem, McFee made a motion and seconded by Councilman Lipsitz to amend A(5) which is now A(4) to read as follows: The use of a motor vehicle in a manner which emits loud and unseemly noise, to include rapid revving of engine, unnecessary honking of horn, any amplified music or sound devices, or making any noise that is plainly audible from a distance of fifty (50) Feet.

All were in favor of the amended motion.

Councilman Scallate made a motion and seconded by Mayor Pro Tem, McFee to add a new A(2) that states any sound made between the hours of 10:00 pm - 8:00 am which is plainly audible from a distance of fifty (50) feet from its source.

All were in favor of the amended motion.

Mayor Pro Tem, McFee made a motion and seconded by Councilman Lipsitz to amend B(2) to read as follows: The sound produced by the use of equipment owned and operated by Federal, State or Local governments including, but not limited to, emergency response vehicles, law enforcement vehicles, EMS vehicles, fire district response vehicles, and City Contracted Services.

All were in favor of the amended motion.

Mayor Pro Tem, McFee made a motion and seconded by Councilman Scallate to amend B(3) to read as follows: The sound produced by construction machinery, heavy duty equipment, and machines and equipment used for construction, repair, cleaning, and maintenance of buildings, streets, on public or private premises, when operated between the hours of 8:00 am and 9:00 pm.

All were in favor of the amended motion.

Mayor Pro Tem, McFee made a motion and seconded by Councilman Scallate to amend B(8) to read as follows: Any Amplified Music, or sound devices, which exceed 70 decibels which is played in the Nighttime Music District between 10:00 pm and 1:00 am on Friday and Saturday nights. The boundaries of the Nighttime Music District is defined as being bounded on the north by Bay Street, on the east by Carteret Street, on the south by the Beaufort River, and on the west by the Downtown Marina and the Downtown Marina parking lot.

All were in favor of the amended motion.

Mayor Pro Tem, McFee made a motion and seconded by Councilman Lipsitz to add new B(9) to read as follows: The sound produced by an electrical generator when that generator is being used to provide electricity to a dwelling unit or business to which electricity is temporarily not being provided by a public utility as a result of inclement weather, natural disaster, or other emergency situation beyond the control of the owner or occupant of the dwelling unit or business.

All were in favor of the amended motion.

All were in favor of the main motion.

- B. An Ordinance amending Part 7 - Licensing and Regulation, Chapter 13 - Hospitality Fee - Second Reading.

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

Alan Eisenman, Finance Director, provided an overview. There were no changes coming out of First Reading on April 14, 2026.

All were in favor, motion carried.

- C. An Ordinance authorizing and approving a first amendment to that certain 2024 Series Ordinance dated January 9, 2024; and other matters relating thereto- Second Reading.

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

Alan Eisenman, Finance Director, provided an overview. There were no changes coming out of First Reading on April 14, 2026.

All were in favor, motion carried.

- D. 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 Parks and Tourism Fund and Capital Projects Fund- Second Reading.

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

Alan Eisenman, Finance Director, provided an overview. There were no changes coming out of First Reading on April 14, 2026.

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

## **X. NEW BUSINESS**

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- A. PUBLIC HEARING AND FIRST READING - An ordinance to provide for the levy of taxes for the City of Beaufort for Fiscal Year beginning July 1, 2026, and ending June 30, 2027; to provide for execution of and to put into effect the consolidated budget; to provide budgetary control of the City's fiscal affairs.

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

Scott Marshall, City Manager, went over the proposed consolidated recommended budget for Fiscal Year 27 which would be \$73,398,312.00, which includes \$25.5 million in the Capital Projects Fund. The millage remains flat at 73.9 with the value of a mill being \$153,274.00.

Alan Eisenman, Finance Director, went over the budget's revenues and expenditures for each fund type. He addressed Council's questions and concerns, which included the proposed vehicle tag fee, TIF II funding, and other areas where funding might be cut.

Mayor Cromer opened up the Public Hearing.

Public Comment was made by Paul Trask, Felice LaMarca and Graham Trask.

Mayor Cromer closed the Public Hearing.

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

Councilman Scallate made a motion to amend the budget by striking the proposed vehicle tag fee and all related revenue projections, assessments, and implementation assumptions associated with that fee.

Further moved to direct staff to research and draft an ordinance consistent with the authority provided under South Carolina Code, Section 12-37-235, establishing a Fire Protection Service Fee applicable to qualifying tax exempt properties that receive the benefit of the municipal fire protection services but do not contribute through ad valorem taxation toward the operational cost of providing those services. The motion was seconded by Mayor Pro Tem, McFee.

After discussion, both motions were withdrawn.

Councilman Scallate made a motion to amend the budget by striking the proposed vehicle tag fee and all related revenue projections, assessments, and implementation assumptions associated with that fee. Mayor Pro Tem, McFee seconded the motion.

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

Councilman Scallate made a motion to amend the budget by reallocating certain Tax Increment Financing (TIF) expenditures currently designated for administrative facility upgrades and land acquisition to the Waterfront Park Redevelopment Project.

Specifically, the amendment would remove the following proposed TIF expenditures:

- \$173,175.00 for IT switch upgrades at City Hall and the Police Department/Court Complex;
- \$45,000.00 for City Hall lighting upgrades;
- \$30,000.00 for City Hall safety camera upgrades;
- \$1,000,000.00 for City Hall parking land acquisition and design.

Total reallocated amount: \$1,248,175.00.

The motion was seconded by Mayor Cromer.

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

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

- B. Request for co-sponsorship of Whitehall Park by Lady's Island Middle School – Beaufort County School District to host their End of School Year faculty and staff celebration on Tuesday, June 2, 2026, from 4:00 pm to 8:00 pm.

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

All were in favor, motion carried.

- C. An Ordinance to amend Part 1 - Government & Administration, Chapter 5 - Financial Administration, to Add Section 1-5024 - Road Use Fee - First Reading.

**Motion to withdraw the ordinance was made by Councilman Scallate and seconded by Councilman Mitchell.**

**All were in favor, motion carried.**

- D. Ordinance to approve the sale of City-Owned Property at 2153 Boundary Street - First Reading.

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

Scott Marshall, City Manager, provided an over view of the purchase agreement.

**All were in favor, motion carried.**

- E. Appointments to Boards, Commissions and Committees - Downtown Advisory Board.

**Mayor Pro Tem, McFee made a motion to appoint Kevin Cuppia, Jared Madison, George Oehlert, Chris Ramm and Peggy Simmer to the Downtown Advisory Board. The motion was seconded by Councilman Lipsitz.**

**All were in favor, motion carried.**

## **XI. REPORTS**

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### **City Manager's Report**

Thanked staff and other volunteers for the time and effort put into making the Taste of Beaufort a successful event despite the sogginess.

Stated we are in the middle of National Police Week, which is May 11- 18, 2026. It should give us all pause to recognize the men and women of the City of Beaufort Police Department who serve our community each day with professionalism, courage and compassion. Said we are grateful for their service and dedication.

Recognized City of Beaufort employees who recently graduated from Leadership Beaufort. Volunteer Firefighter Derrick Washington, Downtown Manager and Main Street Beaufort Director Sarah Sutton, and Planner III Christopher Klement are now official alumni of this prestigious program.

Reported Danielle Logan will join our staff next week as our new Public Information Officer.

Gave a reminder there is a Quarterly Capital Projects Update meeting next Tuesday, May 19, 2026, at 5:00 pm here at City Hall.

To stay up to date on happenings and events in and around City Hall, please check out the City Manager's Bridge Report which is published weekly on Mondays.

### **Mayor's Report**

Reported on meetings and events he had attended which included the Town In Tunes Filming sessions with Mayor Pomeroy from Happy Valley Goose Bay which is a town in Newfoundland and Labrador, Canada.

### **Councilman Mitchell**

Reported on events he had attended that included the Taste of Beaufort and the Taste of Community events.

Reported the marker located in front of the National Cemetery for the South Carolina First Volunteers will be moved to the site of the First Volunteers Park.

Spoke about the Robert Smalls Monument that will be placed in Columbia, SC on May 13, 2026.

**Mayor Pro Tem, McFee**

Nothing to report.

**Councilman Scallate**

Is looking forward to participating in the Flood Coalition in Washington, DC.

**Councilman Lipsitz**

Thanked staff and volunteers who helped with the Taste of Beaufort.

Reported on events he had attended.

**XII. EXECUTIVE SESSION**

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- A. Pursuant to Title 30, Chapter 4, Section 70 (a) (2) of the South Carolina Code of Law: Receipt of legal advice regarding current and pending litigation.
- B. Pursuant to Title 30, Chapter 4, Section 70 (a) (1) of the South Carolina Code of Law: Discussion regarding personnel appointed by City Council.

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.

**XIII. ADJOURN**

**11:56 PM**

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

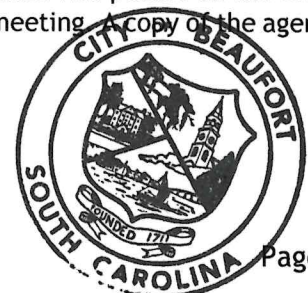
All were in favor, motion carried.

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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](http://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](mailto: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](http://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: June 9, 2024  
Traci Guldner*



# Public Comment — City Council Meeting

City of Beaufort, South Carolina

*RE: FY2027 Proposed Budget — Vehicle Tag Fee & Cumulative Tax/Fee Burden*

May 12, 2026

Mayor Cromer, Mayor Pro Tem McFee, and Members of City Council,

Thank you for the opportunity to speak this evening. My name is Jon Brown, and I am a homeowner and resident of the City of Beaufort. My family moved to Beaufort County in the late 80's, though our connections to this area go back even further than that. My wife's family is from Beaufort. We are both proud graduates of Beaufort County schools. I am a graduate of the Technical College of the Lowcountry, and our children have attended schools here in the city and county. We moved into the city limits in 2021. We are vested members of this community — this is our home, and we care deeply about its future.

I'm here tonight to respectfully express my concern about the proposed \$32 per vehicle tag fee included in the FY2027 recommended budget — not because I don't understand the city's infrastructure needs, but because this fee represents yet another layer in what has become, frankly, a death by a thousand cuts for the residents of this city.

## The Cumulative Burden

I am not a lawyer or an accountant, but I have done my homework — and I want to share what I have found.

I want to take a moment to walk Council through what a typical City of Beaufort resident actually pays each year in city and county taxes and fees just to live here. I own a modest single-story home and five vehicles. Here is what my household faces annually:

- **Real property tax** on my home — roughly \$2,100 per year, after the owner-occupied assessment across the combined city, county, and school district millage rates.
- **Vehicle property tax** on five vehicles — roughly \$1,200 per year, assessed at 6% of fair market value at the same combined millage rate.
- **Solid waste fee** — \$270 per year, a flat fee on my tax bill for trash, recycling, and yard debris collection.
- **City stormwater utility fee** — roughly \$135 per year, based on my home's impervious surface area.
- **County stormwater fee** — an additional fee on top of the city's, also on my tax bill.
- **Dominion Energy electric franchise fee** — 5% added to my monthly electric bill, costing roughly \$120 per year.

- **Boundary Street Special Project District fee** — an additional 2% surcharge on my electric bill, roughly \$50 per year.
- **Sales tax** — 6% on every purchase I make. On a modest household spending level, that adds up to roughly \$1,200 per year.
- **Hospitality fee** — 2% on every prepared food and beverage purchase, from restaurants to coffee shops to grocery store delis.

That is **9 distinct city and county taxes and fees** totaling **over \$5,000 per year** — and that is before the proposed vehicle tag fee. Keep in mind, these are **all on top of the federal and state income taxes, state fuel taxes, and other state-level charges** that every working household in this city already pays. When you factor in that additional burden, the total share of a family's income going to taxes and fees is staggering.

And I want to be clear about something: regardless of what any government entity chooses to call a charge — whether it is labeled a "fee," a "surcharge," an "assessment," or a "service charge" — if it comes out of a resident's pocket and goes into government coffers, it functions as a tax. As the South Carolina Supreme Court demonstrated in *Burns v. Greenville County Council*, the Court will look past the label to determine what a charge actually is — and when it functions as a tax, it will be treated as one.

### What the City Directly Controls

When I isolate only the taxes and fees that the City of Beaufort directly controls or collects — the city portion of property tax, solid waste, stormwater, franchise fees, and the Boundary Street surcharge — the city alone accounts for over \$1,800 annually from my household through at least six separate collection mechanisms. The proposed \$32 per vehicle fee would add a seventh mechanism and another \$160 per year for my family — pushing the city's direct take to nearly \$2,000.

### My Request to Council

I understand the city faces real infrastructure challenges. I drive on Boundary Street. I see the drainage construction on Charles Street and King Street. I appreciate the grants the city has secured for those projects. But the answer to rising operating costs cannot always be a new fee or a new line item on residents' bills.

I also want to point out a fundamental fairness issue with this fee. The roads that this vehicle tag fee is meant to maintain — Boundary Street, Carteret Street, and other SCDOT rights-of-way within city limits — are not used exclusively by City of Beaufort residents. Thousands of county residents commute through our streets every day. Tourists and visitors drive on them. Shoppers from Lady's Island, Port Royal, and throughout northern Beaufort County use Boundary Street as a primary corridor. Yet under this proposal, only residents with a City of Beaufort address would pay the fee. We would be subsidizing road maintenance for everyone while the burden falls solely on us. If these roads serve the broader

community — and they clearly do — then the cost of maintaining them should not rest on city residents alone.

And that raises a more fundamental question: why are we being asked to pay additional money to maintain roads that belong to the South Carolina Department of Transportation? SCDOT already receives state fuel tax revenue and federal highway funds specifically allocated for the maintenance of state-owned roads and rights-of-way. As reported in the Beaufort Gazette and Island Packet, the City Manager himself acknowledged that the city receives no reimbursement from SCDOT for this work and that the funds from this fee would go toward maintaining rights-of-way on state-owned roads. My question is simple: has the city even asked? Has the city engaged in discussions with SCDOT about reimbursement? Have we explored an intergovernmental agreement or a maintenance contract that would compensate the city for services it's providing on the state's behalf? Before we ask residents to fund a new fee, I believe that conversation with SCDOT should be the very first step. If SCDOT is not holding up its end of the responsibility for its own roads, that is a problem to solve in Columbia — not on the backs of Beaufort residents.

I would also like to bring to Council's attention a significant legal concern. In June 2021, the **South Carolina Supreme Court struck down** a nearly identical fee in *Burns v. Greenville County Council*, Opinion No. 28041. In that case, Greenville County imposed a \$25 per vehicle "road maintenance fee" — almost exactly what the City of Beaufort is now proposing at \$32. The Court ruled that the fee was an **illegal tax** because it violated South Carolina Code Section 6-1-300(6), which requires that a service or user fee must benefit the payer "in some manner different from the members of the general public not paying the fee." The Court found that road maintenance benefits **all** drivers — not just those paying the fee — writing: "every driver on any road in Greenville County — whether their vehicles are registered in Greenville County, Spartanburg County, or in some other state — benefits from" the road maintenance funded by the fee.

Justice Kittredge wrote in his concurrence: "*Local governments, for obvious reasons, want to avoid calling a tax a tax. I am hopeful that today's decision will deter the politically expedient penchant for imposing taxes disguised as service or user fees.*" Under South Carolina Code Section 6-1-310, a local governing body **may not impose a new tax unless specifically authorized by the General Assembly.**

We have a recent local example of what the proper process looks like. When Beaufort County sought to impose a 1% Green Space Sales Tax, it followed every required step: the General Assembly specifically authorized it under South Carolina Code Section 4-10-1010, it was placed before the voters in a referendum in November 2022 where 52% approved it, and it included a built-in expiration once it reached its revenue cap. That tax did it the right way — state authorization, voter approval, and a time limit. The proposed vehicle tag fee bypasses all three of those safeguards. No state authorization. No voter referendum. No expiration. If the Green Space Tax required that level of accountability, why should a new vehicle tax be allowed to skip it?

I would also ask Council to consider the impact this cumulative burden has on young people trying to start out in life. A young person just entering the workforce, saving for their first home, or trying to start

a family in Beaufort already faces rising housing costs, student loan payments, and the same grocery and gas prices we all feel. Every additional fee — no matter how small it may seem at a council table — makes this city less affordable and less attractive to the next generation. If we want Beaufort to be a place where young families can put down roots and build a future, we cannot keep nickel-and-diming them at every turn. We should be making it easier for them to stay, not giving them another reason to leave.

Many of my neighbors — particularly retirees and those on fixed incomes — are already stretched thin. Each individual fee may seem modest in isolation: \$270 here, \$135 there, 2% on this bill, 5% on that one. But when you add them all up, the cumulative weight is significant. And each new fee erodes the trust residents place in their local government to be responsible stewards of the revenue it already collects.

### The Bottom Line

So let me be direct. I am urging this Council to reject the proposed vehicle tag fee. The city's consolidated budget is over \$73 million — and even setting aside the \$28 million in grant-funded capital projects that cannot be redirected, the city's operating budget still exceeds \$44 million. If \$322,000 for road right-of-way maintenance cannot be found within \$44 million in operating funds, then the issue is not a lack of revenue — it is a question of priorities.

Beyond the policy question, I would respectfully ask whether the city attorney has reviewed the *Burns v. Greenville County Council* decision and advised this Council on the legal risk of adopting a vehicle tag fee that appears to raise the same issues the Supreme Court has already resolved. Proceeding with this proposal could expose the city to litigation, and the cost of defending that litigation would also fall on the taxpayers this fee is meant to charge.

I ask every member of this Council to weigh this decision carefully — to consider the **cumulative financial burden** it places on residents, the **legal precedent** that stands against it, and the **alternatives that have not yet been explored** — starting with simply asking SCDOT to pay for the maintenance of its own roads.

The residents of this city are engaged. We are reading the budget documents. We are reviewing the case law. We are doing the math on what it actually costs to live here. We trust this Council to do the right thing — and we are watching.

If this Council ultimately chooses to move forward, I would strongly urge a full, detailed, public accounting of why \$322,000 cannot be accommodated within a \$44 million operating budget, what specific line items were considered and rejected, and what documented efforts were made to secure reimbursement from SCDOT before this fee was proposed. The residents of Beaufort deserve that level of transparency before a single dollar is added to their bills.

*Thank you for your time.*

**Jonathan Brown**

*Resident & Homeowner, City of Beaufort, SC*

**THE STATE OF SOUTH CAROLINA  
In The Supreme Court**

James Mikell "Mike" Burns, Garry R. Smith and Dwight  
A. Loftis, Appellants,

v.

Greenville County Council and Greenville County,  
Respondents.

Appellate Case No. 2018-002255

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Appeal from Greenville County  
Charles B. Simmons Jr., Circuit Court Judge

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Opinion No. 28041  
Heard August 20, 2020 – Filed June 30, 2021

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**REVERSED**

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Robert Clyde Childs III, Childs Law Firm; J. Falkner  
Wilkes, both of Greenville for Appellants.

Sarah P. Spruill and Boyd Benjamin Nicholson Jr.,  
Haynsworth Sinkler Boyd, PA, both of Greenville for  
Respondents.

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**JUSTICE FEW:** Greenville County Council implemented what it called a "road maintenance fee" to raise funds for road maintenance and a "telecommunications fee" to upgrade public safety telecommunication services. The plaintiffs—three members of the South Carolina General Assembly—claim the two charges are taxes and, therefore, violate section 6-1-310 of the South Carolina Code (2004). We agree.

We declare the road maintenance and telecommunications taxes are invalid under South Carolina law.

## **I. Facts and Procedural History**

Greenville County Council enacted the two ordinances at issue in 2017. Ordinance 4906 was enacted "to change the road maintenance fee to . . . \$25." Ordinance 4906 amended Ordinance 2474—enacted in 1993—which required the owner of every vehicle registered in Greenville County<sup>1</sup> to pay \$15 a year to the Greenville County Tax Collector. County Council stated in Ordinance 4906 it increased the charge because "the current fee is insufficient to keep up with increased costs of maintenance."

Ordinance 4907 was enacted "for . . . the lease, purchase, . . . or maintenance of County-wide public safety telecommunications network infrastructure and network components" and related costs. This ordinance requires the owner of every parcel of real property in Greenville County to pay \$14.95 a year for ten years to the Greenville County Tax Collector. County Council stated in Ordinance 4907 it imposed the charge to "mov[e] all County-wide public safety telecommunications to a single network platform" to "promote the safety of life and property in Greenville County by providing much needed modernization of current public safety telecommunications infrastructure."

The plaintiffs filed this lawsuit to challenge the validity of the ordinances on several grounds, including their claim the ordinances impose a tax and not a permissible fee. The parties consented to an order referring the case to the master in equity for trial pursuant to Rule 53(b) of the South Carolina Rules of Civil Procedure. The master found the ordinances did not violate the law. Because one of the grounds on which the plaintiffs brought the challenge was the Equal Protection Clause, they filed their notice of appeal with this Court pursuant to Rule 203(d)(1)(A)(ii) of the South Carolina Appellate Court Rules and subsection 14-8-200(b)(3) of the South Carolina Code (2017). Though we find the Equal Protection Clause question is not a significant issue, we elect not to transfer the case to the court of appeals. *See* Rule 203(d)(1)(A)(ii), SCACR (providing "where the Supreme Court finds that the

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<sup>1</sup> Section 56-3-110 of the South Carolina Code (2018) requires every motor vehicle in the State to be registered and licensed, and subsection 56-3-195(A) of the South Carolina Code (2018) assigns the registration process to each county for vehicles owned by residents of the county.

constitutional issue raised is not a significant one, the Supreme Court may transfer the case"); § 14-8-200(b)(3) (same).

## II. Analysis

South Carolina law permits counties "to . . . levy ad valorem<sup>[2]</sup> property taxes and uniform service charges." S.C. Code Ann. § 4-9-30(5)(a) (2021); *see also* S.C. Code Ann. § 6-1-330(A) (2004) ("A local governing body . . . is authorized to charge and collect a service or user fee."); S.C. Code Ann. § 6-1-300(6) (2004) ("Service or user fee' also includes 'uniform service charges'."). Except for value-based property taxes, a county "may not impose a new tax . . . unless specifically authorized by the General Assembly." § 6-1-310.

Neither ordinance imposes a value-based property tax, and the General Assembly has not authorized Greenville County to impose any other new taxes. Therefore, unless the charges in the ordinances are "uniform service charges" under subsection 4-9-30(5)(a) or a "service or user fee" under subsection 6-1-330(A), the charges imposed pursuant to the ordinances are invalid under State law.

In 1992, this Court addressed the question of what is a "uniform service charge authorized under [section] 4-9-30," and in particular, whether a "road maintenance fee" imposed by Horry County was "a service charge or a tax." *Brown v. Cty. of Horry*, 308 S.C. 180, 181, 182, 417 S.E.2d 565, 566 (1992). We later explained, summarizing our extensive analysis in *Brown*,

Under *Brown*, a fee is valid as a uniform service charge if (1) the revenue generated is used to the benefit of the payers, even if the general public also benefits (2) the revenue generated is used only for the specific improvement contemplated (3) the revenue generated by the fee does not exceed the cost of the improvement and (4) the fee is uniformly imposed on all the payers.

*C.R. Campbell Const. Co., Inc. v. City of Charleston*, 325 S.C. 235, 237, 481 S.E.2d 437, 438 (1997) (citing *Brown*, 308 S.C. at 184-86, 417 S.E.2d at 567-68).

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<sup>2</sup> "Ad valorem" is a Latin term sometimes used to mean "value-based." *See Ad Valorem*, BLACK'S LAW DICTIONARY (11th ed. 2019) (stating "ad valorem" means "proportional to the value of the thing taxed").

In 1997, the General Assembly enacted subsection 6-1-300(6), which defines "service or user fee"—including "uniform service charges"—as "a charge required to be paid in return for a particular government service or program made available to the payer that benefits the payer in some manner different from the members of the general public not paying the fee." After 1997, therefore, when a local government imposes a charge it contends is not a tax, the charge arguably must meet the requirements we set forth in *Brown* but certainly must meet the requirements the General Assembly set forth in subsection 6-1-300(6).

Our analysis of the two ordinances at issue in this case begins and ends with subsection 6-1-300(6). In its brief, Greenville County argues Ordinance 4906 meets the subsection 6-1-300(6) requirement of a "government service or program . . . that benefits the payer in some manner different from the members of the general public" because "the funds collected are 'specifically allocated for road maintenance,'" as this Court approved in *Brown*. The argument conveniently ignores the fact subsection 6-1-300(6) was enacted in 1997, five years after *Brown* and four years after Greenville County enacted its original road maintenance fee in Ordinance 2474. The fact the funds are allocated for road maintenance says nothing of any benefit peculiar to the payer of the fee. In fact, every driver on any road in Greenville County—whether their vehicles are registered in Greenville County, Spartanburg County, or in some other state—benefits from the fact the funds are "specifically allocated for road maintenance."

At oral argument, Greenville County made the additional argument Ordinance 4906 satisfies subsection 6-1-300(6) because the property owners who pay the charge are the drivers who "most use the roads" maintained by the funds collected. We do not agree this satisfies subsection 6-1-300(6). While Greenville County residents who use the roads every day may derive more benefit from having the roads maintained in good condition, it is still the same benefit every driver gets, no matter where their car is registered.

Greenville County argues Ordinance 4907 satisfies subsection 6-1-300(6) because the improved telecommunications system will "enhance[] real property values." We find this argument fails. When County Council enacted Ordinance 4907, it did not address the factual question of whether an improved telecommunications system will enhance property values, and Greenville County presented only speculative evidence of such an enhancement at trial. The County Administrator testified the new system "could . . . enhance property values for individual property owners." One County Council member testified his own property "stands to benefit from better

coordinated, faster, first responder services." Plaintiff Mike Burns testified on cross-examination the new telecommunication system "would benefit [him] as a property owner," but he said nothing about any benefit to his property value.

The plaintiffs argue any claim of an increase in property value from the new telecommunication system is "too tenuous" to satisfy subsection 6-1-300(6). Greenville County argues this Court already approved enhanced property value as a satisfactory benefit in *C.R. Campbell Construction*. See 325 S.C. at 237, 481 S.E.2d at 438 (finding "the payers benefit because their real property values are enhanced"). We find *C.R. Campbell Construction* is not helpful to Greenville County. In that case, "City Council made a specific finding that parks and recreational facilities add to the value of real estate within the City." 325 S.C. at 236, 481 S.E.2d at 437. We stated, "This finding is supported by evidence in the record that property values are in fact enhanced by such amenities." *Id.* In this case, neither County Council when it adopted the ordinance nor Greenville County when it tried this case put any effort into demonstrating the new telecommunications system would meaningfully enhance property values.

Taxpayers should hope every action taken by local government is calculated to not damage property values. What governing body would attempt—and what electorate would accept—an act that is calculated to damage property value? Every action of local government, therefore, in at least some minor way, should be calculated to enhance property value. In some instances, as in *C.R. Campbell Construction*, the enhancement of property value may be significant. If the governing body actually addresses the effect on property value and deems an anticipated enhancement significant enough to differentiate the benefit to those paying the fee from the benefit everyone receives, then it is likely the courts will uphold the decision, as we did in *C.R. Campbell Construction*. In the first instance, however, the question whether an ordinance actually enhances property values must be addressed by the local governing body. In Ordinance 4907, County Council described the aged equipment previously used in multiple networks, and it stated the new single network would improve the delivery of emergency and public safety communications in multiple ways. But the ordinance says nothing of whether property owners would see any benefits from the new network. Even if property owners will see benefits, this Court has no idea whether the impact is significant enough to affect property value. We hold that simply declaring a fee will enhance property value does not make the property owner paying the fee the beneficiary of some unique benefit, as required by subsection 6-1-300(6).

Therefore, as to both Ordinance 4906 and Ordinance 4907, we find Greenville County failed to satisfy the subsection 6-1-300(6) requirement that the "government service or program . . . benefits the payer in some manner different from the members of the general public."<sup>3</sup>

### **III. Conclusion**

Greenville County Ordinances 4906 and 4907 purport to impose a "uniform service charge" on those who are required to pay it. We find the charges are taxes. State law prohibits local government from imposing taxes unless they are value-based property taxes or are specifically authorized by the General Assembly. Neither is true for these two ordinances. Therefore, the ordinances are invalid.

**REVERSED.**

**BEATTY, C.J., KITTREDGE, HEARN and JAMES, JJ., concur.  
KITTREDGE, J., concurring in a separate opinion in which BEATTY, C.J.,  
joins.**

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<sup>3</sup> The plaintiffs raised other issues we find it unnecessary to address. *See Whiteside v. Cherokee Cty. Sch. Dist. No. One*, 311 S.C. 335, 340, 428 S.E.2d 886, 889 (1993) ("In view of our disposition of this issue, we need not address appellants' remaining exceptions." (citations omitted)).

**JUSTICE KITTREDGE:** I concur with the majority opinion. I write separately to offer two points. First, the post-*Brown*<sup>4</sup> enactment of section 6-1-300(6) of the South Carolina Code (2004) is the standard set by our legislature for determining what constitutes a "service or user fee." In my judgment, the *Brown* factors may inform the analysis, particularly factors (3) and (4), but section 6-1-300(6) is controlling. Second, this Court in recent years has received an increasing number of challenges to purported "service or user fees." Local governments, for obvious reasons, want to avoid calling a tax a tax. I am hopeful that today's decision will deter the politically expedient penchant for imposing taxes disguised as "service or user fees." I believe today's decision sends a clear message that the courts will not uphold taxes masquerading as "service or user fees." Going forward, courts will carefully scrutinize so-called "service or user fees" to ensure compliance with section 6-1-300(6).

**BEATTY, C.J., concurs.**

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<sup>4</sup> *Brown v. Cty. of Horry*, 308 S.C. 180, 417 S.E.2d 565 (1992).

I do not want this city to spend one thin dime of my tax dollars on the Beaufort County Economic Development Corporation (“BCEDC”). I find the organization incompetent, unaccountable, and untrustworthy.

Last year, BCEDC was given broad discretion under the County Site and Job Development Fund to purchase two tracts of land: a 14-acre parcel in the Commerce Park and a 117-acre multi-parcel tract in Lobeco — nearly \$2 million in acquisitions combined.

In the aftermath of those purchases, County Council revoked BCEDC’s unrestricted authority and now requires advance council approval for future land acquisitions. That change alone speaks volumes.

I attended County Council’s Economic Development Workshop this morning at 9:00 a.m. During discussion of the Lobeco property, several council members asked whether the site had any environmental contamination issues.

BCEDC Senior Project Manager Kelli Brunson initially answered no.

When the issue surfaced a second time, BCEDC Director John O’Toole pointed generally to a map and stated there may have been contamination across the street that could have migrated underground onto the property.

That was not an accurate or complete description of the situation.

In fact, a contaminated parcel sits directly within the acquired property itself. The deed executed last July expressly states:

“Tract 1A is conveyed subject to the restrictive covenants recorded in the Office of the Register of Deeds for Beaufort County, South Carolina in Record Book 2839 at Page 1652.”

And what do those recorded restrictions say?

“The Property was used historically for chemical manufacturing purposes and contaminants in excess of allowable concentrations for unrestricted use remain at or below the Property.”

The property is also subject to consent orders and remedial measures.

The issue here is straightforward: Beaufort County provided the public funds to purchase this property, yet BCEDC did not disclose these environmental circumstances to County Council at the time of purchase, nor did it provide any environmental reports it may have possessed. A legitimate question is whether these facts were fully disclosed even to BCEDC’s own board of directors.

Additional questioning today revealed that the property lacks sewer infrastructure and does not have substantial water service.

Yet BCEDC stated it is exploring uses such as meat processing and fish farming for the site.

Meat processing or fish farming on property with minimal infrastructure, no sewer capacity, limited water service, and known chemical contamination concerns?

That is not economic development. That is speculation with taxpayer money.

Meanwhile, today's Post and Courier headline reads:

"City of Beaufort still struggling with transparency in the wake of public records breach."

Yet this council routinely retreats into executive session whenever BCEDC matters arise.

Executive session is permitted under South Carolina law. It is not mandatory. Using executive session as the default approach for BCEDC discussions is wrong and further erodes public confidence in local government.

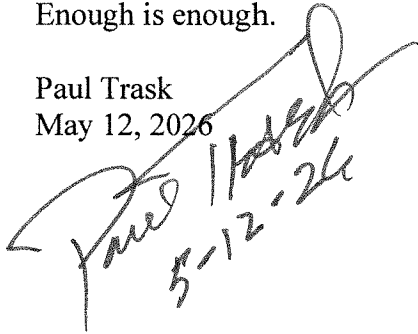
Council should address that problem beginning tonight.

I urge you to remove BCEDC funding from the budget.

And I cannot state strongly enough that under no circumstances should this council approve the proposed \$1,000,000 grant to BCEDC tied to the Clarendon sale.

Enough is enough.

Paul Trask  
May 12, 2026

A handwritten signature in black ink, appearing to read "Paul Trask", is written over the typed name. Below the signature, the date "5-12-26" is written in the same ink.

David Pascoe – SC Attorney General candidate will be in Beaufort tomorrow at Old Bull Tavern at 205 West Street at noon for meet and greet and pizza and drinks. David’s platform is strong on law and order; reduce violent crime by 50%, and stamp out public corruption.

Wanted to bring to the public’s attention a Post and Courier Article from today titled City of Beaufort still struggling with transparency in wake of public records breach. I’m providing the article to the clerk for inclusion in the record.

The article referenced the long overdue data breach investigation which Hainsworth Sinkler Boyd is handling. The results of this investigation are long overdue. I am fully expecting the results to exonerate the city manager and white wash the incident. As we know, the assistant city manager, the public information officer, and the capital projects manager – all of whom were senior leaders in the city have “left” in the last 12 months or so.

I’m also providing an email which was well written by Amanda Patel and to which I copied over to city council. Amanda was referred to in the Post and Courier article in the context of our city manager dismissing her view as not representative of Beaufort residents or anyone much at all. Such a quote from the city manager brings back a memory of mine approximately 18 months ago in October 2024 when the city manager publically excoriated me and my character in response to feedback that I consistently gave on his incompetence and fatal flaws as a manager. 18 months later, my lack of confidence in the city manager remain unchanged.

I also want to put into the minutes, documents which were provided to me by a Beaufortonian who secured these documents through a FOIA request. These documents show a confrontational interaction between the city manager and Josh Scallate, a member of city council who ostensibly is the city manager’s boss. In the letters which were being sent back and forth between the city manager and city council, the city manager threatened Mr. Scallate to simply hold a vote of no confidence in the city manager. I believe that is a good idea! In fact, I believe we need to have a public workshop on the city manager and get out on the table all the things that he’s doing well and all the things that need improvement. In this way, full transparency will be served and the city manager will have the benefit of input from a broad range of individuals. The time is right now as city council appears to be discussing the city manager’s performance or lack thereof in executive session.

*new growth*

*\$200K in tax fees almost 20%*

*Property taxes will go up 1.5 M*

~~Onto the budget:~~ *Continuing on my theme of getting the right people in the right seats*

- A) Related to the confrontational and positional approach the city manager take on issues on which he is challenged, I am concerned that the city has budgeted \$400K for legal fees. The legal bill continue to increase year after year in clear proof that the

city is attracting lawsuits. I believe the reason the city is attracting lawsuits is because of the city manager's <sup>inability of</sup> ~~inability of~~ handling disagreements. I think the public needs to understand how many lawsuits the city is involved in; what is the status of each lawsuit; have any attempt to settle the lawsuits been made; what is the strategy other than dig your heels in, and finally what is expected to cost the city lawsuit by lawsuit to defend itself and a respective timeline

B) I contributed to a 3 hour meeting at County Council today in respect to my position that the Beaufort Economic Development Corporation needs to be defunded. I am going to submit in the minutes by comments and exhibits. Mr. Cromer – you might be interested to know that York Glover refused to recuse himself from voting on BCEDC matters even though organizations for which he is a board member receives BCEDC money. Glover is clearly conflicted. You might also be interested to know that the BCEDC's presentation included misrepresentation after misrepresentation of their performance as well as a blatant misrepresentation that they had not acquired land with environmental contamination. Deeds recorded with the court house prove otherwise. I urge you to not fund the BCEDC in this budget and instead wait for the County to opine on the direction it's going to take in respect to the BCEDC. A good chance exists that the BCEDC will be defunded or brought in house. You have also been requested for \$1M from the BCEDC for a spec building. I urge you to ~~reject that request~~ <sup>or lack thereof. The CED refused to answer any of the</sup> ~~table that discussion when it comes back up until a clear direction exists in respect to the County's approach with the BCEDC.~~ <sup>assertions</sup>

C) I find it mindboggling that the city council will not simply tell the city manager to go find a way to save \$500K. That's less than 1.5% of the overall operating budget. Property taxes are increasing by \$1.5 million and no directive has been made to the city manager to simply cut costs.

D) The TIF funds for Boundary Street must be redirected to the Waterfront Park. It's understood that state law allows for such a transfer and this is a no brainer!

F) Cut downtown operations  
G) Maimed A + D  
  <sup>rich</sup>

<sup>reduce digital corridor cyber center</sup>  
\$40K  
\$82K  
\$75K  
\$100K  
\$250K



Graham Trask <grahamtrask@gmail.com>

Re: Response to Recent Statement

1 message

Graham Trask

Tue, May 12, 2026 at 3:56 PM

To: Amanda Patel

Cc: Scott Marshall <smarshall@cityofbeaufort.org>, Phillip Cromer <pcromer@cityofbeaufort.org>, Phillip Scallate <pscallate@cityofbeaufort.org>, Neil Lipsitz <nllipsitz@cityofbeaufort.org>, Mike McFee <mmcfee@cityofbeaufort.org>, mmitchell@cityofbeaufort.org, Ivelte Burgess <iburgess@cityofbeaufort.org>, Traci Guldner <tguidner@cityofbeaufort.org>, Mindy Lucas <mlucas@postandcourier.com>, "Puckett, Karl" <kapuckett@islandpacket.com>, Mike McCombs <theislandnews@gmail.com>

Well said, Amanda!

The issue you highlight in your email is an intractable issue which has plagued our city manager's tenure. As I highlighted to him and the council, it's the fatal flaw - he proceeded to publicly excoriate me in a city council meeting for highlighting this fact to the city council.

I do not believe a change is possible until the city council has the guts to swap out the city manager.

I understand from your recent FOIA's that the city manager has already threatened one city council member to call I vote of confidence on the city manager's competence and employment. I think this would be a good thing so that he can plainly see and understand the lack of support that exists in the community for the city manager. It will also highlight to the public as we approach election season that our city council will not take the difficult decision to rid the city of the cancer in order to save itself. It's interesting that the city manager asserts that the lack of support is from a "few people who aren't residents". Interesting minimization, again.

Yes, it is ironic that the city manager, himself, is not a resident of the City of Beaufort and needed a special dispensation from the city council to even become city manager.

Change is in the air, Amanda. Change is in the air! We will get the right people in the right seats - it's unfortunately a long process, but it will happen.

Please keep bringing to light your observations and sharing your perspective. While the strategy to minimize and attack the messenger has been the status quo since the current city manager's hiring, it's clear that the gig is running its logical course - his self inflicted missteps will ultimately catch up with him.

Also, please don't forget that the city has been sued on the data breach. The fat lady has not sung on that lawsuit - in fact, discovery and depositions haven't really started in earnest. You're right - the feedback from Hainsworth Sinkler Boyd is well overdue, but that's not out of character for such a firm as they've been hired to protect the city not for transparency!

Keep it up Amanda!

City Council - here's the article for your respective reading.

# City of Beaufort still struggling with transparency in wake of public records breach

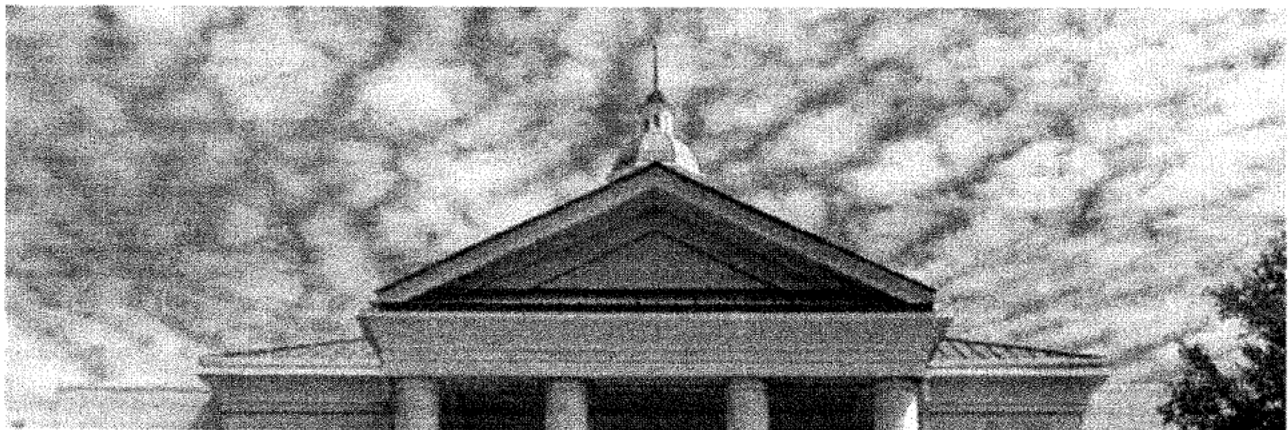
MLUCAS@POSTANDCOURIER.COM

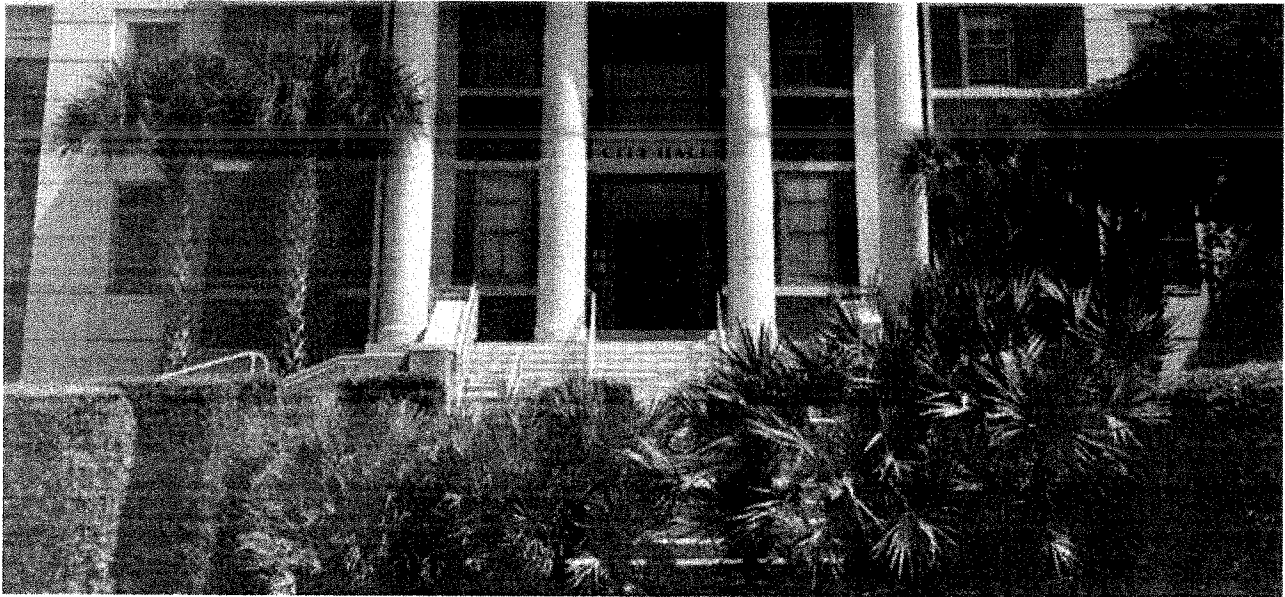
3 HRS AGO

Facebook

Twitter

Email





The City of Beaufort is facing public criticism over the handling of recent actions involving transparency including the hiring of a new public-facing, communications professional without publicly advertising and a public records breach, still being investigated.

MINDY LUCAS/STAFF

Facebook Email Print

**BEAUFORT** - A series of actions taken by the City of Beaufort in recent months has left many in the community questioning how the city and those in charge of its day-to-day operations are handling transparency.

The hiring of a public-facing, communications professional charged with exactly that task was done without publicly advertising for the job and follows other recent actions, chief among them the high-profile mishandling of public documents containing sensitive information in 2025.

Beaufort City Manager Scott Marshall made the decision to hire Danielle Cobb, a local broadcast journalist, to serve as the city's public information officer without making the position vacancy public or conducting a formal interview process.

**Announced on April 22**, the move is not illegal, but critics say it is not a best practice for a municipality already struggling with transparency and accountability.

In an email sent to The Post and Courier, Marshall said he made the decision to recruit and hire Cobb in an effort to fill the position quickly and "in the best interest of the city."

"A direct appointment of a highly qualified candidate was a more expedient, less time-consuming and preferred option over posting the position and interviewing multiple applicants," he said.

Ashley Brandon, the city's previous PIO, served in the role a little over a year before it was announced at a March city council meeting that she had resigned. Brandon's departure followed inadvertent release of more than 9,000 pages of unredacted documents as part of an attempt to fulfill a public records request in July of 2025.

When reached later by phone, Marshall said the hiring without opening the job to other potentially qualified candidates is a discretion he has under the council-manager form of government.

"This is not an unusual practice for municipalities in South Carolina," he said.

While the state of South Carolina is required by law to post job vacancies for all its state agencies, cities and towns are not, confirmed Charlie Barrineau, senior field services manager with the Municipal Association of South Carolina.

"It's up to each municipality to adopt their own procedures and certainly there can be flexibility there," he said.

According to the "Handbook for Municipal Officials in South Carolina," a publication that the association publishes and distributes, discretionary powers, such as those Marshall maintains he has, also involve the "exercise of judgment by the council, manager, administrator or public employee with delegated authority."

The handbook goes on to advise that cities and towns should establish policies that "state the municipality's employment philosophy" and those policies should also address "job posting, advertising, application procedures and selection criteria."

The City of Beaufort does not have such a policy, Marshall said. "To my knowledge, no," he said.

## Best Practices

How, then, do other council-manager municipalities conduct their hiring?

Both the towns of Port Royal and Hilton Head post all open job vacancies, administrators with those municipalities said.

In addition to posting on its website, the town of Port Royal posts or shares its job openings to other sites, Port Royal Town Manager Van Willis said. Those sites may include the S.C. Municipal Association's website as well as any related professional associations.

The **Public Relations Society of America** and the International Association of Business Communicators are among the largest professional associations for marketing and public relations professionals and public information officers, both of which have South Carolina chapters.

While the town does not have a set policy governing the posting or advertising of jobs, Willis said he always tries to treat open job vacancies with "an abundance of caution."

"You want to be as transparent as you can be," he said.

On Hilton Head Island, where the Town of Hilton Head has been advertising for an open marketing communications position for nearly a month, town officials said

they too post all open job positions to their website with the possible exception of an internal hire or promotion, town officials said.

In addition, they share job openings to such popular career websites as Indeed, Glassdoor, ZipRecruiter and LinkedIn as well as with the S.C. Municipal Association and appropriate professional organizations, said Lisa Stauffer, Human Resources Director for the town.

The town's open marketing communications position, which has a salary range of \$140,000 to \$160,000, includes serving as the primary public information officer for the town and includes managing a team of communications professionals.

Marshall, who shared a post originally made by the town's administrator, Marc Orlando, to his LinkedIn page wrote, "Opportunities like this are few and far between" and went on to encourage those who might know someone who may be well qualified to apply.

Asked if he wished he had shared his city's PIO job on LinkedIn or other platforms, given the growing criticism, Marshall said no.

"Because it would have still taken a long (time) to get a quality fill for the position, and it's a position we didn't want to gap any longer than we had to," he said.

## **A Critical Role**

Public information officers often act as the primary liaison between an organization or government entity and the public and media. It's a role that Marshall called "critical" and said that Cobb would be serving as a member of senior staff.

He went on to give her high praise saying that her "professionalism and demeanor were consistently top tier."

"She demonstrated that she is a skilled communicator and that she interfaces well with the public, qualities of a successful public information officer," he stated in an email.

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Cobb is a 2024 graduate of the University of South Carolina Beaufort. She has worked for WSAV TV as a multimedia journalist for one year and 11 months and, prior to this role, was employed at SCETV as an intern, according to her LinkedIn profile.

Had Cobb not accepted the job offer from the city, Marshall had a "short list" of others in mind, he said. Asked how he came up with the list of alternates, Marshall said they were people he knew.

"People I had worked with and people I know who are skilled in that area," he said.

Marshall said that while he was aware of "a few people" who have expressed their displeasure that the position was not advertised, they were the same few, he said, who were "always expressing their displeasure with his decisions" as city

administrator.

“To my understanding and belief, these few critics are not City of Beaufort residents,” he said.

This isn’t the first time the city has come under fire for its hiring practices. In 2024, the **process of hiring Stephenie Price** to lead the Beaufort Police Department was called in question. The state’s Freedom of Information Act required the city to publicly name three finalists for the position prior to hiring a candidate. City officials only named two candidates. At the time, Marshall defended the move, arguing that the pool of final candidates kept shifting as finalists withdrew themselves from consideration for the role.

“We had rearranged those finalists so many times before we got to the final interviews. We had the date set and I was not going to reset the date. That involved five Council members’ schedules, five community members’ schedules and it was a nightmare to get all of that rescheduled,” Marshall told The Post and Courier at the time.

On one social media post on a public Facebook page, Cobb’s hiring received more than two dozen comments — many favorable of Cobb but calling out the position vacancy’s lack of public notice. On another post discussing the 2025 breach of public documents and related issues, there were more than 50 comments.

“You can’t preach transparency and then quietly handpick the person in charge of transparency,” said one commenter. “Feels like a missed opportunity to build trust when we could’ve really used it.”

Ivie Szalai, a Beaufort County resident with family ties to the city, said she learned of the city’s hiring of a new PIO “through the grapevine” before the hiring was announced.

While not a marketing or communications professional by trade, Szalai said she has worked in related areas of communication and transparency in her role as founding board chair for Bridges Preparatory School. She knows of several individuals, she said, who would have been interested in the job.

“Transparency is key to public trust,” she said. “Without it, there is the appearance that something may not be right, whether that is actually the case or not.”

## **Social Media Snafu**

Earlier in the year, Marshall went before his city council with a background paper he said presented a balanced look at the issue of monitoring and managing comments on the city’s official Facebook page.

The volume, tone and complexity of comments had increased on the page in recent months, requiring staff time and resources the city did not have, he said.

Occasional comments on various posts covered a range of topics from the city’s

handling of a drainage improvement project to increased fees for records requests, with more still left under Marshall's weekly newsletter, the Bridge Report.

"There is clear, legal authority to go to a no comments policy," he said, encouraging city council to consider a resolution to adopt the policy.

The potential for a comments ban received immediate pushback both online and in person and had commenters once again taking to the city's Facebook page.

If council did not adopt the policy, he would need to hire a social media manager to monitor and moderate them, but ultimately, the decision rested with the council since it was a policy matter, he said.

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City council agreed and in February decided not to ban comments from the page, instead choosing to adopt a **social media comment policy**.

The policy prohibits personal attacks or the use of discriminatory language on the page among other "guidelines" for commenting. It also includes an appeals process for those who are blocked or whose comments are hidden or removed. The process includes submitting the appeal in an email to the city manager, Marshall, or his designee.

The city has since moved to contract out its social media monitoring and management to a vendor for \$24,000 a year. In addition, it is now looking at the possibility of hiring a full-time, social media manager for 2027. Social media was once the purview of the PIO position.

Asked if the new PIO will still have a hand in social media, Marshall said it would remain a large part of the role.

Cobb's duties will also include "overseeing media relations, public messaging, digital communications and community outreach efforts," a news release issued in April stated. She will be paid \$82,500, Marshall said, adding that anything over \$50,000 is "fair game" and has to be reported.

Asked if he believed the public's criticisms, whether of him or city staff or the city in general in relation to transparency were valid, Marshall said he couldn't say.

"Because I'm not in their shoes," he said. "I don't see it from the same angle they see it from. I don't think it would be proper for me to cast judgment on their view or the questions being raised."

## **FOIA mishandling and ongoing investigation**

Arguably the most serious incident involving the city and transparency was its accidental records release last year.

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In July of 2025, a local couple received what they thought was a response to a record's request they had filed through the Freedom of Information Act (FOIA). The

couple had made the request after their 12-year-old daughter went missing earlier in the year and was involved in an alleged human trafficking scheme.

Found in Jacksonville, Florida, a few days after she went missing, their daughter was returned home, but the couple, upset by the handling of their daughter's case by the city's police department, decided to file a public records request.

The couple instead received more than 9,000 pages of unredacted documents containing highly sensitive information about minors, private legal and investigative matters, social security numbers and information seemingly unrelated to their daughter's case.

The highly publicized breach eventually led to the decision by Beaufort's City Council to hire an outside law firm to investigate the incident. Beaufort Mayor Phil Cromer said that he wanted to hire outside counsel to look into the matter because having city leaders in charge could "taint the process" in the eyes of residents.

Beaufort resident Amanda Patel, who recently penned a guest column for The Island News, said in her column that having not heard publicly where the city was on the investigation "in months" was concerning.

A school counselor with a long track record of advocating for youth and families in the community, Patel said she knows "how deeply families rely on the belief that their children's information is handled with care and protection."

"That trust is not assumed. It is built over time and easily lost," she said.

Patel has also called into question both the hiring of the new PIO who previously reported on the FOIA breach, while it was still under active investigation and the city manager's proposal to limit comments on Facebook.

"When engagement becomes difficult, the solution is not to limit access. It is to strengthen the processes and the capacity that support it," she said at the city's work session in January.

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Reached later by email, Patel said she thought the city and its leaders should acknowledge community concerns rather than view questions as attacks.

"More transparency, clearer communication and continued updates regarding the investigation process would likely help," she said.

The Post and Courier reached out to the city and while Marshall said he could not comment on the investigation, Mayor Cromer said the South Carolina law firm it has hired, Haynsworth Sinkler Boyd, is still working on the investigation.

"My hope is that the investigation is nearing the end," he said.

In the meantime, Patel said trust is something that is "rebuilt slowly and consistently over time."

"It usually does not happen through one statement or one press release," she said, adding that Beaufort is a community where "people care deeply," which may explain why emotions surrounding these issues have "remained strong."

"Most people ultimately want the same thing," she said. "Accountability, transparency and a community they can continue trusting moving forward."

Reach Mindy Lucas at [REDACTED]

On Tue, May 12, 2026 at 7 08AM Amanda Patel [REDACTED] wrote:  
Scott,

You are once again quoted stating:

"To my understanding and belief, these few critics are not City of Beaufort residents," he said.

For the record, I am a resident of the City of Beaufort. I do live in the city. My family lives here. My husband owns and operates a business here. Our children were raised here. And honestly, why residency or status even matters when people are speaking up about children, public trust, transparency, and accountability is beyond me, but apparently it matters to some people.

And if addresses are suddenly what determine whether someone is allowed to care or have an opinion... well, I think that standard should probably apply across the board.

Because unless I'm mistaken... you do not live in the City either. Correct?

I genuinely do not understand the audacity.

But it's also pretty clear that the City forgot I have peacefully organized before, and I will absolutely do it again.

Because at some point, dismissing people instead of listening to them becomes part of the problem.

And when adults start putting themselves, politics, reputations, or power before children and the people... something has gone deeply wrong.

So yes... summers off means I have plenty of time for sidewalk tan lines outside City Hall if that's what it takes to make people pay attention.

City Council, what you allow is what will continue. That becomes your legacy. That becomes history.

Amanda Patel

[https://www.postandcourier.com/beaufort-county/news/city-beaufort-struggling-with-transparency-after-records-breach/article\\_14b3ad77-f714-4121-b072-e8ebc838b9dc.html?utm\\_campaign=mrf-facebook-postandcourierbeaufortcounty&mrfeed=2026051269f738c12c45514b3d16b4a7](https://www.postandcourier.com/beaufort-county/news/city-beaufort-struggling-with-transparency-after-records-breach/article_14b3ad77-f714-4121-b072-e8ebc838b9dc.html?utm_campaign=mrf-facebook-postandcourierbeaufortcounty&mrfeed=2026051269f738c12c45514b3d16b4a7)



# City of Beaufort, South Carolina

1911 Boundary Street • Beaufort, SC 29902

843.525.7070 • [www.cityofbeaufort.org](http://www.cityofbeaufort.org)

March 19, 2026

Mayor Phil Cromer  
Mayor Pro-Tem Michael McFee  
Councilman Harold "Mitch" Mitchell  
Councilman Neil Lipsitz  
Councilman Phillip "Josh" Scallate  
*(Delivered via email to city email addresses)*

Dear Mayor and Members of City Council:

I am writing to bring to your attention a matter that is increasingly affecting the efficient operation of the City organization and the effective administration of your policy direction.

Over the past several months, there has been a pattern of behavior which includes, but is not limited to, repeated and highly specific information requests originating from an individual member of Council. This includes, among other items, a recent request for copies of employee exit interviews dating back to January 2023; a request for a FOIA response he believed to contain personal protective information, not revealing to staff at the time why he was requesting it; as well as presenting, through the mayor, concerns about departmental audits in an attempt to discredit me.

While I fully recognize and respect Council's oversight role and the importance of transparency and accountability in municipal government, the volume, frequency, and nature of these actions have required a disproportionate allocation of staff time and resources. In many instances, responding to these inquiries has required diverting attention from ongoing operational priorities and service delivery, and the requisite unnecessary expenditure of resources.

Of equal concern is the cumulative impact these actions are having on the working environment within the organization. The pattern of behavior and inquiries—particularly when focused on matters that have already been resolved, have been brought into compliance, or are outside the scope of policy issues under City Council's purview—has created an atmosphere that staff perceive as adversarial rather than collaborative. This dynamic is not conducive to maintaining the level of professionalism, morale, and productivity necessary to effectively serve the community.

My intent in raising this issue is to ensure that we continue to function as a cohesive and effective organization, aligned in our shared commitment to serving the residents of the City of Beaufort. Should these concerns persist without resolution, it may become necessary to explore more formal avenues to address the impact on the organization and its leadership. However, it is my strong preference that we resolve this matter collaboratively and in keeping with the principles of good governance.

Thank you for your attention to this matter and for your continued leadership.

Sincerely,

A handwritten signature in black ink that reads "Scott M. Marshall".

Scott M. Marshall  
City Manager

cc: Ben Coppage, City Attorney (via email)

Scott,

Thank you for your letter and for outlining your concerns.

What I take from your letter is that certain questions being raised by a member of Council are viewed as overly specific or of limited value. I would respectfully disagree with that characterization.

If you are referring to the FOIA request in July, I did share with you the reason for my request, and as you have stated, Council is entitled to review FOIA documents. I did not know that the file was unredacted prior to receiving it but brought it to your attention immediately upon learning so. Something you later used against me to discredit me.

As for the most recent matter, after heeding your advice, I did not request the FOIA response. Rather, I asked that you investigate a claim that attorney-client privileged information may have been released in January after safeguards were implemented in August to prevent a recurrence. A copy of the citizen's claim was attached for reference. After 16 days without follow-up, I received the response: "I don't spend time or effort chasing trivial matters...if you want me gone to appease your base, then get on with it and make a motion on the dais to terminate my contract".

This is not a trivial matter. The inadvertent release of privileged information in July is what necessitated the safeguards put in place in August, and that incident has already cost the City north of \$40,000, in addition to significant staff time as we continue to assess and address its impact. Given that context, diligence is both reasonable and necessary.

Similarly, after learning that an exit review had been prepared by the Assistant City Manager, I asked whether others exist and whether they could be reviewed. With several recent resignations, understanding the reasons behind those departures can help identify operational gaps, improve internal processes, or reinforce confidence in leadership if the feedback is positive. This is not trivial; it is part of responsible oversight.

More broadly, Council's role includes asking questions to ensure accountability, transparency, and effective governance. While I recognize staff time is finite, reasonable inquiries should not be dismissed or left unanswered. When responses default to a lack of time or capacity, it can create unnecessary strain in the working relationship between Council and administration.

Your letter references the possibility of "more formal avenues" if these questions persist. I would appreciate clarification on what that entails. Any such discussion should be grounded in clear expectations regarding roles, responsibilities, and communication, rather than creating uncertainty about whether fulfilling our duties will lead to consequence.

I believe we share the same objective: to serve the City of Beaufort effectively while maintaining a professional and collaborative working environment. I remain committed to that goal and to working constructively toward both strong governance and efficient operations.

Respectfully,  
Councilman Scallate

Scott,

Thank you for your response and for providing your account of the events referenced.

I do not intend to engage in a back-and-forth that questions each other's integrity. I believe we are both acting in what we see as the best interest of the community. That said, it is no secret that I have lost confidence in you, and any effort to address my concerns will either begin to restore that confidence or further erode it. Given that a simple request to review exit interviews has led to this exchange, it is fair to say this represents another step backwards.

With respect to the July 30, 2025 request, while it was not accompanied by a written explanation in the text itself, I did provide the reason during a phone call prior to that message. The exchange that followed supports that context. On July 30, 2025 at 5:05 p.m., I texted, "Could you please forward me the FOIA communications that were produced?" and you responded at 5:06 p.m., "Will get Ashley to accommodate your request." Absent prior discussion, it is reasonable to expect clarification would have been requested.

During that call, I referenced Confidential info public post on July 30th (still posted to this day), which stated in part: "We have just received our 9,000 page FOIA request, after a cursory look through the information dump we have now found how the narrative took shape. I will be doing another substack post refuting and providing evidence of their false narrative." My purpose was to understand the scope and scale of the materials associated with that FOIA, particularly given the reported volume and the assertion that it contained evidence of a "false narrative." I also asked whether you had reviewed the file prior to release, to which you responded, "No, but the city has nothing to hide and this FOIA was fulfilled in accordance with our established process." At no point was my intent to obtain or expose unredacted or protected information. As I have stated previously, I did not know that the file was unredacted but brought back to you immediately upon learning so.

On July 31, 2025 at 8:31 a.m., the records were transmitted. On August 1, 2025, during our meeting with the Deputy City Manager, I presented the document after identifying a potential issue. That was done in good faith to ensure any error was addressed promptly. Regardless of how the issue came to light, it was raised without delay.

I also disagree with the suggestion that my explanation changed. Context evolves as additional information becomes available, and different settings often emphasize different aspects of the same issue. That should not be interpreted as inconsistency. In this case, approximately 40 days passed between our August 1, 2025 discussion and the September 9, 2025 executive session.

You note that Councilman Lipsitz raised a concern on August 1, 2025 about confidential information being released in the FOIA. I would ask whether you sought the same level of detail from him regarding his source and whether you intended to follow-up with urgency? I raise that because, on February 8, 2026, I notified you of a potential recurrence involving another FOIA release. You stated that you would investigate and report to Council. At that time, you were aware of the requester [Confidential info] the timeframe of the FOIA (fulfilled on January 8, 2026), and the allegation that both a redacted and unredacted version had been received. On February 13, 2026, an additional email from [Confidential] raised concerns about a FOIA release containing unredacted communications tied to active litigation (Attorney Client Privileged). Both an unredacted and a redacted version were referenced in that email potentially tying it to the email I sent you on February 8th.

Given that context, a timely and thorough review would have provided clarity. Instead, after 16 days without follow-up, I reached out again on February 24, at which point you responded that the claim could not be corroborated. The delay in your response and conclusion suggest the matter was not treated with the level of seriousness it warranted. A review of FOIA responses provided to [Confidential info] from December through January would have provided a definitive answer as to whether the claim was true or false. An answer we still do not have today.

With respect to the statement, "I don't spend time or effort chasing trivial matters...if you want me gone to appease your base, then get on with it and make a motion on the dais to terminate my contract," I have quoted it exactly as it was communicated. It reflects the tone and substance of the exchange, and additional context does not materially change that.

More broadly, Council is not only entitled to review records obtained through FOIA, but has an obligation to ask questions, verify information, and ensure processes are functioning as intended. When something appears inconsistent or raises concern, it is appropriate to examine it. That is not chasing trivial matters; it is fulfilling our responsibility.

I remain committed to maintaining a professional working relationship and to focusing on the substantive issues before us. At the same time, I will continue to ask questions and seek clarity where appropriate, as that is fundamental to good governance.

Respectfully,

Councilman Scallate

**From:** Phillip Scallate <pscallate@cityofbeaufort.org>  
**Sent:** Mar 21, 2026 02:35:53.000000000 UTC  
**Subject:** Re: Letter to Council  
**To:** Scott Marshall <smarshall@cityofbeaufort.org>; City Council <CityCouncil@cityofbeaufort.org>  
**Cc:** Ben Coppage <[REDACTED] Confidential info >; Eric Claussen <eclaussen@cityofbeaufort.org>

Please find my attached response.

Best Regards,

**Josh Scallate**  
City Councilman

**City of Beaufort**  
1911 Boundary Street  
Beaufort, SC 29902  
pscallate@cityofbeaufort.org

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**From:** Scott Marshall <smarshall@cityofbeaufort.org>  
**Sent:** Friday, March 20, 2026 1:27 PM  
**To:** City Council <CityCouncil@cityofbeaufort.org>  
**Cc:** Ben Coppage <[REDACTED] Confidential info >; Eric Claussen <eclaussen@cityofbeaufort.org>  
**Subject:** Re: Letter to Council

Dear Mayor and Council:

I am writing to provide clarification and additional context in response to Councilman Scallate's March 20, 2026 letter.

With respect to Councilman Scallate's request of the records released to the [REDACTED] Confidential info no reason was provided at the time of the request, which was made to me via text message on Wednesday, July 30, 2025. That same day, I directed Ashley Brandon to provide the requested records, and she transmitted a link to Councilman Scallate on Thursday, July 31, 2025 at 8:31 a.m.

On the morning of Friday, August 1, 2025, Councilman Lipsitz informed me—during a Rotary Club of the Lowcountry meeting—that he had been told the FOIA response to the [REDACTED] Confidential info may have contained information that should have been protected. I advised him that I would look into the matter upon returning to the office. Later that same morning, Councilman Scallate contacted me to request a meeting that afternoon, which I agreed to.

During that meeting on August 1, 2025, which was also attended by Deputy City Manager J.J. Sauve, Councilman Scallate presented a PDF on his laptop that appeared to be improperly redacted. When asked whether that was the reason he had requested the file, he indicated it was not, stating instead that his interest was in understanding why the file was reportedly 9,000 pages, and that he discovered the redaction issue only afterward. When asked how he knew the file size, he declined to identify his source.

On September 9, during Executive Session, Councilman Scallate provided a different explanation for his request. As that discussion occurred in Executive Session, I am not able to restate the specific language here; however, the explanation differed materially from what was shared with me on August 1.

Regarding the statement attributed to me—"I don't spend time or effort chasing trivial matters"—while not inaccurate, it is presented in a disingenuous manner, without full context. My initial response was: "Given what little detail was provided, we were unable to corroborate Confidential info claim." Councilman Scallate's subsequent email characterized that response as a failure to take the matter seriously. The later statement was made in response to that follow-up communication, not as the initial position on the matter.

I remain committed to maintaining a professional and productive working relationship, and to ensuring that Council has the information necessary to carry out its responsibilities while also preserving the effective use of staff time and resources.

Regards,

Scott

Scott M. Marshall  
City Manager  
City of Beaufort, South Carolina

843-525-7078  
[www.cityofbeaufort.org](http://www.cityofbeaufort.org)



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**From:** Phillip Scallate <[pscallate@cityofbeaufort.org](mailto:pscallate@cityofbeaufort.org)>  
**Date:** Thursday, March 19, 2026 at 6:53 PM  
**To:** Scott Marshall <[smarshall@cityofbeaufort.org](mailto:smarshall@cityofbeaufort.org)>, City Council <[CityCouncil@cityofbeaufort.org](mailto:CityCouncil@cityofbeaufort.org)>  
**Cc:** Ben Coppage <Confidential info>, Eric Claussen <[eclaussen@cityofbeaufort.org](mailto:eclaussen@cityofbeaufort.org)>  
**Subject:** Re: Letter to Council

Please find my response attached.

Best Regards,

**Josh Scallate**  
City Councilman

**City of Beaufort**  
1911 Boundary Street  
Beaufort, SC 29902  
[pscallate@cityofbeaufort.org](mailto:pscallate@cityofbeaufort.org)

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**From:** Scott Marshall <smarshall@cityofbeaufort.org>  
**Sent:** Thursday, March 19, 2026 3:36 PM  
**To:** City Council <CityCouncil@cityofbeaufort.org>  
**Cc:** Ben Coppage <[REDACTED] Confidential info [REDACTED]>; Eric Claussen <eclaussen@cityofbeaufort.org>  
**Subject:** Letter to Council

Dear Mayor and Council -

Please see attached.

Regards,

Scott

Scott M. Marshall  
City Manager  
City of Beaufort, South Carolina

843-525-7078  
[www.cityofbeaufort.org](http://www.cityofbeaufort.org)



**From:** Scott Marshall <smarshall@cityofbeaufort.org>  
**Sent:** Mar 20, 2026 17:27:47.000000000 UTC  
**Subject:** Re: Letter to Council  
**To:** City Council <CityCouncil@cityofbeaufort.org>  
**Cc:** Ben Coppage <[REDACTED]>; Eric Claussen <eclaussen@cityofbeaufort.org>

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I remain committed to maintaining a professional and productive working relationship, and to ensuring that Council has the information necessary to carry out its responsibilities while also preserving the effective use of staff time and resources.

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**Date:** Thursday, March 19, 2026 at 6:53 PM  
**To:** Scott Marshall <[smarshall@cityofbeaufort.org](mailto:smarshall@cityofbeaufort.org)>, City Council <[CityCouncil@cityofbeaufort.org](mailto:CityCouncil@cityofbeaufort.org)>  
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**Subject:** Re: Letter to Council

Please find my response attached.

Best Regards,

**Josh Scallate**  
City Councilman

**City of Beaufort**  
1911 Boundary Street  
Beaufort, SC 29902  
[pscallate@cityofbeaufort.org](mailto:pscallate@cityofbeaufort.org)

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**Sent:** Thursday, March 19, 2026 3:36 PM  
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**Subject:** Letter to Council

Dear Mayor and Council -

Please see attached.

Regards,

Scott

Scott M. Marshall  
City Manager  
City of Beaufort, South Carolina

843-525-7078  
[www.cityofbeaufort.org](http://www.cityofbeaufort.org)

My name is Graham Trask. I am a resident of Beaufort County and own a home here. I split my time between New York State and Beaufort and have flown down specifically to speak with you about the BCEDC.

As background about me and as a way to establish credibility as to what I will say to you today, I was fortunate enough to have graduated from Harvard Business School, worked in the financial sector to include investment banks for 30 years. Today, I am a private real estate investor in Beaufort County.

I am here today to help you analyze and think through the performance and reason for being of the Beaufort Economic Development Corporation or BCEDC. The BCEDC's mission as stated on page 5 of its presentation is to "diversify the county's economy, attract investments, and create well-paying jobs". Let's see how its done!

In its 54 page presentation which you have been provided, the BCEDC asserts that it has created 2,656 jobs at an asserted average wage rate of \$63K/annum. It asserts on page 54 of your agenda package that the \$6.1 million of taxpayer funded incentives it has doled out has miraculously bloomed into "discounted taxable property values of \$765 million" even though increasing property values is not part of its mission. Such returns amount to 12,700 percent which if they were actually true would be unbelievable. Well, they are unbelievable because such returns are absolute fiction. Such assertions are lies.

The reality and objective analysis which I will present to you provides you objective factual data which paints a very different picture!

Over the course of 6 years, the BCEDC has distributed \$6.1 million in incentives. This is corroborated by the BCEDC on page 55 of its presentation. An incentive can be thought of as an investment, in this case, of taxpayer money to generate a return. \$6.1 million over 6 years amounts to \$1 million/year in investment. \$1 million/annum in investment is nothing; it is a rounding error in total investment by the private sector in Beaufort County.

In the pursuit of handing out \$6.1 million in incentives, the County has spent over \$3 million on the BCEDC's operating costs alone. Operating costs are salaries, rent, benefits, and other overhead. This is an average operating cost of \$500K/year. The BCEDC's current year operating budget exceeds \$600K. The current CEO's total remuneration package alone exceeds \$200K/year.

Bottom line, the County has paid \$3 million for the BCEDC to give out \$6.1 million which is 50 cents in overhead cost for every \$1 that the BCEDC has given in incentives. That is an overhead burden of 50%.

The typical private equity or venture capital fund charges 2%!

Has the BCEDC created 25 times more value for the taxpayer than the world's most successful private equity funds?

The BCEDC in this 54 page presentation asserts emphatically YES we have! For example, on page 54 of your presentation, the BCEDC represents that it has taken \$6.1 million and turned it into \$765 million dollars of property value. This amounts to a 12,700% return and is a fantastical lie. Furthermore, increasing property values is not a stated mission of the BCEDC nor should it be.

Let's look deeper at the actual investments which the BCEDC has made to ascertain the BCEDC's actual performance so you might make an educated decision on its effectiveness and results:

Of the BCEDC's \$6.1 million total incentives, \$2.4 million was given to Glassworx. Glassworx went bankrupt prior to opening its doors in Beaufort! \$2.4 million up in smoke with zero jobs created. The assessed value of Glassworx location is \$7.7 million. The Glassworx property is currently listed for sale on the BCEDC's website for \$7.1 million and includes an 83,000 square foot warehouse which is vacant and for sale. By the way, the BCEDC is as we speak trying to convince the City of Beaufort to give it \$1 million so that it can then give it to a Bluffton developer to build another 80,000 square foot warehouse even though one is for sale by the BCEDC right down the street – but I digress.

Of the remaining \$3.7 million, \$1.6 million was given to Norman International. Norman International created 67 jobs at an average hourly wage of \$18/hour or \$38,000/annum. For comparison, \$38K is the same wage as a cook at McDonalds. The building in which Norman International rents a portion is valued at \$7.5 million.

Another \$800K was given to Materials Research and to Greenline respectively. Materials Research created 27 jobs paying \$18/hour again \$38K/annum. The Materials Research Property is valued at \$1.9 million. Greenline Industries created 25 jobs paying \$26/hour or \$55K/annum. Greenline property is assessed at \$1.2 million

In total, the BCEDC has spent \$9.2 million, including operating costs. The enterprises it has invested in have created only 146 jobs. That is \$63,273 of taxpayer money spent on each job. The average wage of each of those jobs was \$43,722. That means the BCEDC has spent \$63K/job into enterprises which pay their employees on average \$43K. Again, a \$43K/annum job is the wage of a chef at McDonalds. \$43K is 50% of Beaufort County median income. \$43K is a low paying job.

146 jobs over 6 years is only 24 jobs/year – that is nothing. Again, 24 jobs/year is a rounding error in the annual jobs created by the private sector. Why waste taxpayer money for rounding errors!

The BCEDC on page 55 of its' presentation asserts its return on its \$6.1 million is \$765 million of "discounted taxable property" resulting in a 12,700 return. The true assessed value of the land and buildings to which the BCEDC has contributed total \$19.6 million. How does the BCEDC arrive at \$765 million which is 39 times more – the are lying to you?

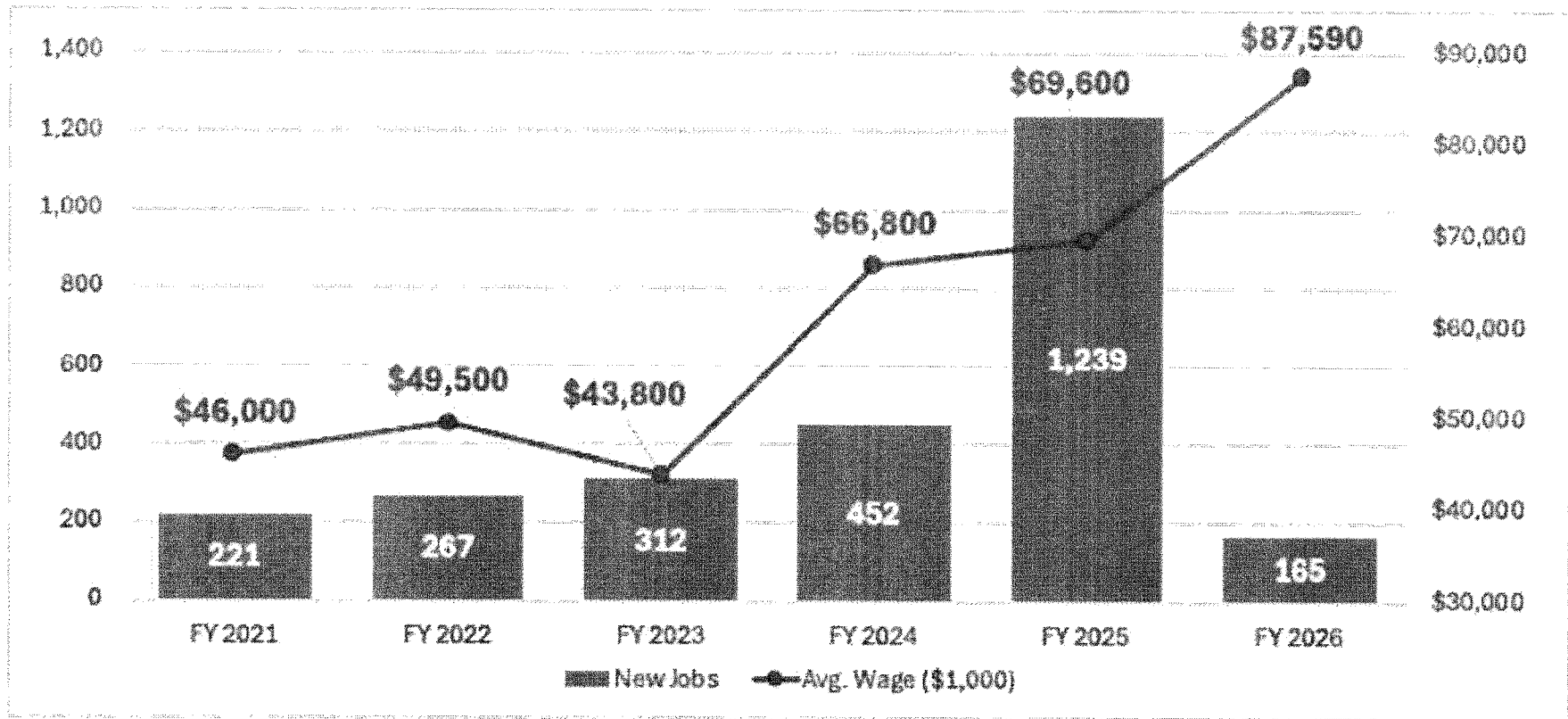
Bottom line, the truth is that the BCEDC has been an abject failure. The BCEDC will tell you it has been a resounding success and expects you to believe it. The BCEDC's investments have created no measurable impact in economic development in Beaufort County. Its investments have created relatively few jobs each year. The wage rates of the jobs in the companies in which it has invested are equivalent to a MacDonalds employee. It's investments are nothing more than gifts which crowds out and competes with private investors and actually does the opposite of what it is intended to do.

My research revealed to my surprise that the BCEDC contributed and guaranteed to the developer of and the tenants occupying the the 1<sup>st</sup> spec building in the commerce park a monumental \$4 million - \$2 million guarantee and subsidy to the developer and a total of \$2 million to the tenants. The developer made a profit of \$2 million on the deal which was largely from the taxpayer giving the developer \$2 million.

The only people benefiting from the BCEDC are the CEO and its staff who are being paid a princely sum total of \$600K/year. The organization needs to be defunded; the staff need to find different jobs.

Beaufort County can then re-evaluate if it should be spending taxpayer money, at all, on small time projects which themselves are rounding errors compared to what the private sector is doing on its own without taxpayer funded largesse.

# Jobs & Wages



# Return on Investment - BCEDC

- County's Net Contribution to BCEDC \$6,106,483
- Discounted Taxable Property ~ \$765,000,000
- Annual Tax Income at 6% ~ 13,577,220

Rate of Return > 125%