


## SEABROOK POINT SPECIAL TAX DISTRICT

1 WHEREAS, a Petition was submitted to Beaufort County  
2 Council pursuant to Section 4-9-30 of the Code of Laws for  
3 South Carolina Code of Laws, 1976, as amended, to create a  
4 special tax district for the purpose of paving roads in  
5 Seabrook Point Subdivision to include drainage and other  
6 public works incident to road paving; and

7 WHEREAS, said Petition was signed by more than 75% of  
8 the freeholders owning at least 75% of the assessed  
9 valuation of the real estate in Seabrook Point Subdivision,  
10 which consists of 109 lots in Seabrook Point, as shown and  
11 described on the plat of Section I of Seabrook Point  
12 prepared by R. D. Trogdon, Jr., R.L.S., dated September 15,  
13 1978, and recorded in Plat Book 27 at Page 160; and as shown  
14 on a plat of a portion of Seabrook Point prepared by R. D.  
15 Trogdon, Jr., R.L.S. dated December 20, 1973, and recorded  
16 in Plat book 23 at Page 18; as shown and described on the  
17 plat of Section II of Seabrook Point prepared by R. D.  
18 Trogdon, Jr., R.L.S., dated December 15, 1978, and recorded  
19 in Plat book 27 at Page 160; and shown and described on the  
20 plat of Section III of Seabrook Point prepared by R. D.  
21 Trogdon, Jr., R.L.S., dated May 19, 1986, and recorded in  
22 Plat Book 35 at Page 277, RMC Office for Beaufort County,  
23 South Carolina; and



1           WHEREAS, the Petitioners requested that each lot in  
2 said Seabrook Point Subdivision be assessed an equal tax not  
3 to exceed the sum of Three Hundred Fifty and No/100  
4 (\$350.00) Dollars per year.

5           NOW, THEREFORE, Beaufort County Council, the governing  
6 body of Beaufort County, South Carolina, hereby enacts the  
7 following ordinance pursuant to Section 4-9-30 of the Code  
8 of Laws of South Carolina, 1976, as amended.

9           I.   CREATION:  BOUNDARIES

10           There is hereby created a Special Tax District to  
11 be known as The Seabrook Point Special Tax District which  
12 shall include those one hundred nine (109) lots located at  
13 Seabrook Point, on Port Royal, Beaufort County, South  
14 Carolina, in Seabrook Point Subdivision shown on the plats  
15 hereinabove described, excepting therefrom the common  
16 properties, walkways and roadways.

17           II.  BOARD OF COMMISSIONERS - CREATION, COMPOSITION,  
18           TERMS OF OFFICE

19           A.  There is hereby established the Seabrook Point  
20 of Commissioners, composed of five (5) members to be  
21 appointed by the majority vote of Beaufort County Council.  
22 All members of the Board must be a record owner, either in  
23 whole or part, of a lot or lots of land in Seabrook Point  
24 Subdivision.  All members of the Board must have their  
25 permanent residence at Seabrook Point Subdivision.

26           B.  The term of office shall be for a period of  
27 four (4) years and shall continue until successors are  
appointed and qualified; provided, however, that of those

1 first appointed, three (3) shall serve for four (4) years  
2 and two (2) shall serve for two (2) years, the respective  
3 term of office being designated by County Council in its  
4 appointments.

5 C. A Board member shall serve no more than three  
6 (3) consecutive terms office, however, this shall not  
7 prevent a Board member from being reappointed for successor  
8 terms.

9 III. COMPENSATION

10 The Board members shall serve without pay and shall  
11 annually file a report with Beaufort County Council, not  
12 later than November 1st of each year, showing all activities  
13 and disbursements during the fiscal year. The Board shall  
14 select from among themselves a Chairman, Vice Chairman,  
15 Secretary and Treasurer who shall each serve for two (2)  
16 years from the date of their respective appointment. All  
17 official documents shall be signed by the Chairman and  
18 attested by the Secretary, except that all disbursements  
19 shall be by the Treasurer.

20 IV. POWERS AND DUTIES

21 The Board of Commissions shall have the following  
22 powers and duties.

23 A. Adopt budget. To adopt an annual budget for  
24 the operation of the district and approve the expenditure of  
25 all funds; and

26 B. Borrow money or accept donations. To borrow  
27 money or accept donations under such terms and conditions as



1 it may deem beneficial for the district, and use or expend  
2 the same for the purposes of constructing and paving roads,  
3 constructing drainage and other public works incident to  
4 road paving construction. The full faith and taxing power  
5 of the tax district is hereby irrevocably pledged for the  
6 payment of the indebtedness of the tax district; and

7 C. Collect and disburse assessments. To levy and  
8 assess each lot within the district on an equal, per lot  
9 basis, through the auditor and treasurer of Beaufort County.  
10 Such assessments shall not exceed Three Hundred Fifty and  
11 No/100 (\$350.00) Dollars per lot per year. Upon collection  
12 of said assessments, the board shall, after deducting its  
13 costs therefrom, disburse the same to any lender or other  
14 source of funding as may be necessary to pay and  
15 indebtedness by or on the behalf of the district; and

16 D. Enter into contracts for road construction  
17 and/or paving and other public works incident to road  
18 construction and/or paving; and

19 E. Construct and pave roads, to include drainage  
20 and other public works incident to road construction and  
21 paving in the tax district; and

22 F. Maintain roads and drainage easements in the  
23 tax district.

24 V. DUTIES OF COUNTY AUDITOR AND TREASURER

25 The Auditor and Treasurer and Beaufort County  
26 Council are hereby directed to levy and assess each lot  
27 within the district and collect a tax therefrom, for such

1 amounts as may be directed by the Board of Commissioners,  
2 not to exceed the sum of Three Hundred and No/100 (\$350.00)  
3 Dollars per year per lot. All sums collected shall be  
4 credited to the district and delivered to such persons or  
5 entities as may be directed by the Board.

6 VI. TERMINATION OF TAX DISTRICT

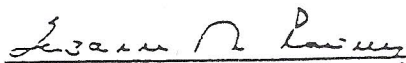
7 The Board or Commission, upon the completion of  
8 constructing and paving roads, as contemplated and presented  
9 in the project for which the special purpose district was  
10 created, shall be allowed to petition Beaufort County to be  
11 dissolved, upon certifying that all bills and indebtedness  
12 of the tax district have been paid and its work has been  
13 completed. Beaufort County Council shall, by majority vote,  
14 determine whether to dissolve the tax district or continue  
15 its existence. Upon the tax district being dissolved, any  
16 funds belonging to the tax district shall be paid to the  
17 Seabrook Point Homeowners Association.

COUNCIL OF BEAUFORT COUNTY

BY: 

William M. Bowen  
Chairman

ATTEST:

  
Clerk to Council

First Reading: April 9, 1990  
Second Reading: April 23, 1990  
Public Hearing: May 21, 1990  
Third and Final Reading: May 21, 1990