



Accommodations Tax Advisory Committee

11:00 a.m., Wednesday, October 2, 2024

1207 Palm Boulevard

City Hall Council Chambers

Public Comment:

Citizens may provide written public comment here:

<https://www.iop.net/public-comment-form>

Agenda

1. **Call to order** and acknowledgment that the press and the public have been duly notified of the meeting in accordance with the Freedom of Information Act.
2. **Approval of previous meeting's minutes** – August 28, 2024
3. **Special Presentation** – YWCA Greater Charleston – MLK Event Application
4. **Financial Statements** – Finance Director Debra Hamilton
5. **Old Business**
 - a. Update on initiative in partnership with the College of Charleston's Office of Tourism Analysis regarding development of questionnaire to be made available to property managers on the island to distribute to visitors to gain insight into where visitors are coming from and what would drive them to return
 - b. Consideration of new design for the T shirt program
 - c. Discussion of responsibilities of ATAX Advisory Committee
6. **New Business**
 - a. Consideration of application from YWCA for funding from remaining budgeted funds in FY25 for tourism related programs and sponsorships
7. **Miscellaneous**

Next meeting date
8. **Adjournment**



ACCOMMODATIONS TAX ADVISORY COMMITTEE

11:00am, Wednesday, August 28, 2024
1207 Palm Boulevard, Isle of Palms, SC

MINUTES

1. **Call to order**

Present: Ray Burns, Margaret Miller, Rebecca Kovalich, Park Williams, Mike Boykin (via Zoom), Barb Bergwerf, Chrissy Lorenz

Staff Present: Administrator Fragoso, Director Hamilton, PR Officer Yudchenko

2. **Approval of previous meeting's minutes – May 15, 2024**

Ms. Lorenz made a motion to approve the minutes of the May 15, 2024 meeting, and Ms. Bergwerf seconded the motion. The motion passed unanimously.

3. **Financial Statements**

Director Hamilton shared the preliminary numbers for FY24, noting that the end of year fund balance was higher than projected. Revenues were 13% higher than budgeted.

She pointed out that monies paid to the CVB were 5% behind FY23.

The only monies received in FY25 to date have been in interest income. There have been approximately \$30,000 in expenses in July.

Director Hamilton asked for approval for the overages in FY24 including monies paid to the CVB, the transfer to the IOP Marina for the bond (\$321 overage), and costs associated with the Tourism Coordinator's position (\$3,150 overage). Administrator Fragoso said the overage for the Tourism Coordinator position is as a result of the wage & compensation increases approved by City Council.

MOTION: Mr. Burns made a motion to approve the budget overages related to the CVB, the transfer to the IOP Marina bond fund, and the Tourism Coordinator's position. Mr. Williams seconded the motion. The motion passed unanimously.

4. **Old Business**

Discussion with the College of Charleston’s Office of Tourism Analysis regarding development of questionnaire that could be made available to property managers and hotels on the island to distribute to visitors to gain insight into where visitors are coming from and what would drive them to return

Mr. Chris Campbell introduced Dr. Daniel Guttentag and Melinda Patience from the College of Charleston’s Office of Tourism Analysis. Dr. Guttentag gave a brief summary of the work done by the OTA and their previous work with the CVB. He explained that their data does not separate out IOP, but he can look at numerous sources and pull out trends.

Committee members said they would like to know where visitors are coming from, how they heard about IOP, why they decided to visit IOP, what would it take for them to return, and in what areas could IOP improve. The Committee would like this information so they can better target their resources.

Mr. Campbell said the survey will be housed on the OTA site and will focus on vacation rentals as hotels already have a survey in place. The survey link will need to be sent out by the property managers to their guests. CVB and OTA will need the City’s help in promoting the use of the survey to the property managers. Dr. Guttentag suggested having conversations with the property managers to gauge their interest in participating and convince them of the value of the information that will be gleaned from the survey. Administrator Fragoso said that she and Mr. Burns could meet with the IOP Chamber of Commerce and the property managers.

Upon completion of a draft of the survey, Committee members will send their feedback to Administrator Fragoso who will compile it and send it to OTA.

5. **New Business**

A. Discussion and consideration of opening second round of funding for remaining budgeted funds in FY25 for tourism-related programs and sponsorships

The Committee agreed to reopen the call for a second round of funding to distribute the remaining \$15,000 in sponsorships. If no one applies or less than \$15,000 is awarded, the monies can be rolled over into FY26. Administrator Fragoso said that she will open a second round of funding for a month and bring any applications to the Committee in October.

Mr. Boykin and Mr. Williams expressed the need for further understanding of the “levers the Committee can pull” and what City Council expects from the Committee. Administrator Fragoso referred Committee members to the State law regarding ATAX, but also suggested a possible retreat in the future.

B. Discussion of Free T-shirt program and art competition for new design

Administrator Fragoso said a contest to design the new artwork for the T-shirt program funded by ATAX funds is now open. The deadline for submissions is September 12. Entries will be

narrowed down to three options by a committee of residents and brought to the Committee for the final selection. The new shirts will be available starting in January.

6. Miscellaneous Business

The next meeting of the ATAX Committee will be Wednesday, September 25, 2025 at 11am.

7. Adjournment

Mr. Burns made a motion to adjourn, and Ms. Miller seconded the motion. The meeting was adjourned at 11:50am.

Respectfully submitted,

Nicole DeNeane
City Clerk

City of Isle of Palms
State Accommodations Tax
Balance Sheet
as of August 31, 2024

	8/31/2023	8/31/2024
CASH @ TRUIST	\$ 815,122	\$ 106,127
CASH @ SC LOCAL GOVERNMENT INVESTMENT POOL	4,145,884	4,842,217
ACCOUNTS RECEIVABLE	-	-
AMOUNTS DUE FROM OTHER FUNDS	-	-
	<hr/>	<hr/>
TOTAL ASSETS	4,961,006	4,948,344
	<hr/>	<hr/>
ACCOUNTS PAYABLE	458,451	15,774
AMOUNTS DUE TO OTHER FUNDS	359,404	84,172
	<hr/>	<hr/>
TOTAL LIABILITIES	817,855	99,946
	<hr/>	<hr/>
FUND BALANCE Beginning	4,154,059	4,893,009
Excess Revenues Over/(Under) Expenditures	(10,909)	(44,612)
FUND BALANCE	4,143,150	4,848,397
	<hr/>	<hr/>
TOTAL LIABILITIES & FUND BALANCE	\$ 4,961,006	\$ 4,948,344
	<hr/>	<hr/>

City of Isle of Palms
State Accommodations Tax
Revenue Statement for the 2 Months Ending August 31, 2024
Fiscal Year Ending June 30, 2025

Date	Description	Total
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Revenues

	Body Armor Assistance Grant	4,184
	September Quarterly Payment from State	
	December Quarterly Payment from State	
	March Quarterly Payment from State	
	June Quarterly Payment from State	
	YTD Interest Income	41,839

Grand Total

46,023

State Accommodations Tax
Detailed Expense Statement for the 2 Months Ending August 31, 2024
 Fiscal Year Ending June 30, 2025

Vendor	Description	A Actual Expenditure	B FY2025 Budget	C Committee Approved	B+C-A (Over)/ Under
Public Restroom Operations					
Dominion	YTD electricity for restrooms	95	750		
IOP WSC	YTD water & irrigation	4,491	12,500		
Blitch, Steady Hands Painting, AAA Fence Co. etc.	YTD maintenance	300	45,000		
Port City Paper	YTD paper & cleaning supplies	1,590	11,000		
SCMIRF/Wright Flood	YTD property & flood insurance	4,309	13,200		
Irrigation By Design	YTD Backflow Testing	-	80		
Quality Touch Cleaning	YTD cleaning	4,447	40,000		
IOP Payroll	YTD attendant	4,504	28,367		
		19,737	150,897		131,160
Beach Barrel & Front Beach Business District Trash Pickup					
JLG Enterprise LLC	YTD trash pickup per contract				
		28,673	85,000		56,327
Irrigation at Breach Inlet Sign					
IOP WSC	YTD irrigation				
		110	600		490
Non- Capital					
Maintain Benches at Parks		-	1,000		
Beach Wheelchairs and Maintenance			5,000		
		-	6,000		6,000
Beach Trash Barrels					
Beach Trash Cans		-	7,500		
		-	7,500		7,500

State Accommodations Tax
Detailed Expense Statement for the 2 Months Ending August 31, 2024
 Fiscal Year Ending June 30, 2025

		<i>A</i>	<i>B</i>	<i>C</i>	<i>B+C-A</i>
Vendor	Description	Actual Expenditure	FY2025 Budget	Committee Approved	(Over)/ Under
IOP Promotions & Events					
	Connector Run		7,500		
	Easter Egg Hunt	102	4,500		
	Music Events		4,500		
		102	16,500		16,398
Programs & Sponsorship					
	Provisional Events Approved By Committee		50,000		
	July 4th Fireworks	19,508	45,000		
		19,508	95,000		75,492
Charleston CVB - 30% Tourism Promotion Funds					
	Charleston Area CVB	30% distribution for Sept Qtr			
	Charleston Area CVB	30% distribution for Dec Qtr			
	Charleston Area CVB	30% distribution for Mar Qtr			
	Charleston Area CVB	30% distribution for Jun Qtr			
	State Mandated 30% Transfer		964,259		
		-	964,259		964,259
Tourism Promotion Funds					
	City Hall's Visitor T-Shirt		15,000		
		-	15,000		15,000
Transfer to IOP Marina for 75% of Bond Debt Service					
	Isle of Palms Marina Enterprise Fund	*	250,391	-	250,391
Police	Body Armor		7,500		

State Accommodations Tax
Detailed Expense Statement for the 2 Months Ending August 31, 2024
 Fiscal Year Ending June 30, 2025

Vendor	Description	A Actual Expenditure	B FY2025 Budget	C Committee Approved	B+C-A (Over)/ Under
Training Room Upgrades			17,500		
		-	25,000		25,000
Capital Outlay					
General Government					
IOP Message Board	Steel Frame Bow	2,156	25,000		
1/3 Planning of City Hall Repair/Renovation			83,333		
		2,156	108,333		106,177
Police					
UTV		20,350	22,000		
1/2 Public Safety Drone			11,500		
Tasers			18,171		
Access Control System			31,250		
		20,350	82,921		62,571
Fire					
1/3 Share Rescue Boat			100,000		
Training Mannequins			22,000		
Access Control System			31,250		
		-	153,250		153,250
Public Works					
Waterway Blvd Multi-Use Path			570,000		
		-	570,000		570,000
Recreation					
19% Playground W/ Pour & Play Surface			124,335		
		-	124,335		124,335

State Accommodations Tax
Detailed Expense Statement for the 2 Months Ending August 31, 2024
 Fiscal Year Ending June 30, 2025

		<i>A</i>	<i>B</i>	<i>C</i>	<i>B+C-A</i>
Vendor	Description	Actual Expenditure	FY2025 Budget	Committee Approved	(Over)/ Under
Front Beach & Restrooms					
	To Repair 4500 Linear Ft of Sidewalk		70,000		
	Resurface City Owned Parts of Ocean Blvd		100,000		
		-	170,000		170,000
Fire Dept Debt Service on 75' Ladder Truck					
	Truist Govt Finance	75' Ladder Truck - Principal	83,947		
		75' Ladder Truck - Interest	7,967		
		-	91,914		91,914
Unexpended Projects/Miscellaneous					
	GF-Public Relations & Tourism Coordinator		39,744		
	GF-Firefighters (3)		273,875		
	GF-Paramedics (3)		313,364		
	GF-Police Officer (2)		199,145		
	GF-ALL Beach Service Officers & Marina Parking Attendant		35,692		
	GF-Police Overtime		20,000		
	GF-SRT Coordinator		74,769		
	GF-Code Enforcement Officer		78,947		
	MF-Beach Run Sponsorship		3,000		
	MF-T Dock		83,000		
	MF- Marina Green Space		50,000		
	Miscellaneous		1,000		
		-	1,172,536		1,172,536
Grand Total		90,635	4,089,436	-	3,554,374

State Accommodations Tax Advisory Committee
Isle of Palms, South Carolina

Application for City of Isle of Palms ATAX Grant
For Office Use Only

Date Received: _____	Total Project Cost: _____
Total Accommodations Tax Funds Requested: _____	
Recommendation by City of IOP Staff (yes and if so amount ;no; defer to committee; n/a): _____	
Action Taken By Accommodations. Tax Advisory Committee: Date _____ Approved _____ Denied _____ Amended _____ Other _____	

(Please Use Additional Paper and Include Pertinent Documentation as May Be Needed)

A. Project Name: Rev. Dr. Martin Luther King, Jr., Tribute Week VIP Reception

B. Applicant Organization: YWCA Greater Charleston (YWCA.GC)

1. Mailing Address: PO Box 80935 Charleston SC 29416

Telephone: 843-722-16440 Email: Lbrown@ywca-charlestonsc.org

2. Project Director: Lavanda Brown Executive Director

Telephone: 843-766-1644 Email: LBrown@ywca-charlestonsc.org

3. Description of Organization, Its Goals and Objectives:

YWCA Greater Charleston (YWCAGC) is dedicated to eliminating racism, empowering women, and promoting peace, justice, freedom, and dignity for all. As part of its mission, we are the organizer of the Charleston Region's Rev. Dr. Martin Luther King, Jr. Tribute (MLK).

C. Description and Location of Project:

This application is to sponsor the second VIP reception which will serve as an integral event in the 6-day tricounty tribute to Rev. Dr. Martin Luther King. The reception will be held at the Sweetgrass Inn on Friday January 17, 2025 (the slowest time of the tourist

year). It is likely that many of the 150 guests will remain overnight on the island and will find it convenient to remain in place either for the night or for the entire week of festivities. The resort is generously donating the event space and offering a discount on rooms for guests.

IOP is in a unique position to create a new revenue source that could expand the client base significantly. With the opening of the International African American Museum (IAAM) downtown (a partner of YWCAGC), it is likely that MLK weekend could become a major destination during a time when there is excess accommodation availability. By hosting the new and unique event of the week, the island is positioning itself to be a major destination for participants, and to encourage new visitors to return for vacations at other times of the year. This is the second year so we can build on the momentum created last year and partner to grow this into something unique and mutually beneficial.

Single Event?

Ongoing Event/Annual Need?

1. Date(s): of project/ event or start date: 1/17/2025 Completion date: 1/17/2025
2. Impact on Tourism: What percentage of persons benefitting from this project are tourists, ie. those coming from more than 50 miles away and expected to spend the night on Isle of Palms (40%) compared to Isle of Palms residents (15%) vs. visitors from within 50 miles such as “day trippers” (50%)

Because the reception is for elite visitors, we anticipate many will prefer the convenience of remaining on the island either overnight or for the entire weekend. Guests will include corporate donors, elected officials and other dignitaries. Since the first event we have learned how to better market this event and identify the target audience. Sign in sheets is the source of data.

*Source of tourist data (website tracking, surveys, lodging data, sales information, etc.)

3. If this application is for an ongoing event, what is the percentage increase/decrease in tourist attendance compared to each of the past three years' events? _____

*Source of tourist data _____
(website tracking, surveys, lodging data, sales information, etc.)

4. Is your event to be conducted entirely on Isle of Palms? **YES** If not, please set forth the percentage occurring on Isle of Palms, as well as the specific locations and the percentages occurring elsewhere.

5. To your knowledge, does anyone else promote projects similar to yours within the city limits of Isle of Palms? If so, how is your project similar and/or unique? Given the parameters, please explain why your project is entitled to

City of Isle of Palms ATAX funding.

There is no similar event on IOP to our knowledge and Explore Charleston along with the Sweetgrass Inn have agreed to help support this event once again for 2025m recognizing this a unique opportunity to bring a diverse clientele to the island and expand heads in beds during the slowest time of the year.

6. Set forth fully the successes and failures you have experienced for your proposed project for which you seek City of Isle of Palms ATAX funding for each of the past three years. Set forth the metrics by which you have measured success for the past three years, as well as the metrics by which you will measure success for the current year's project/event on the City of Isle of Palms.

With the help of Jan Anderson, we have met with incredible success in planning and scheduling the VIP Reception. When the Wild Dunes Resort was approached, they immediately committed to donating the event space free of charge and to discount rooms for guests. When the Charleston Visitors Bureau (CVB) was approached, they immediately agreed to donate food and beverage costs (bringing IOP ATAX contributions back to the island). A Gullah/Geechie island resident is providing centerpieces, and we are recruiting a band to provide entertainment. The first year was a great pilot. Feedback suggests it is a welcome addition the MLK lineup and changing the date to a Friday will most likely lead to more overnight stays.

7. Describe fully how and why your proposed project/event qualifies for City of Isle of Palms ATAX funding.

The YWCA's MLK multi day events is now in its 52nd year of paying tribute to Dr. King, making it one of the longest running tributes in the country and it is the largest in the state. The tribute brings diverse individuals from across the state and country. The reception is a unique opportunity to bring a diverse clientele to the island and expand heads in beds during the slowest time of the year. As the initial sponsor of the VIP event, the island is positioned to become a destination for future MLK week visitors, introducing a new demographic to the island and to other island vacation offerings. There is no better way to spend ATAX dollars than to support an event during the slowest time of the year and to a new demographic.

8. If your project is granted City of Isle of Palms ATAX funding and realizes a profit, do you commit to returning the profit to the City of Isle of Palms? ____

If not, please explain fully, to include what you will do with the money. **Note:** It is impermissible to donate or “pass through” City of Isle of Palms ATAX grants to any other organization, except as authorized by City of Isle of Palms. Further, the City of Isle of Palms does not approve of “carry forwards” of ATAX grants for use in ensuing years, absent extraordinary and compelling reasons in the sole discretion of the City of Isle of Palms. Excess funds must be returned to the City of Isle of Palms.

The YWCA does not profit from their events. All fundraisers help YWCAGC offer programming and services and no or low cost to participants (men, women, and youth). If anticipated costs are lower than expected and there are unused funds, with the permission of the ATAX committee, we request that they be used for either a) other MLK event expenses; or b) other YWCA expenses. If this is not permitted, we will return unused funds to IOP.

9. Please attach your budget reflecting the amounts and sources of all related income and donations from others for the project/event, as well as expenditures for each of the last three years. In addition, set forth projected income and expenses for this year’s project/event, as well as all expenses, both incurred and paid, as well as projected.

D. Financial Justification (“heads on beds” and ancillary benefits)

1. Describe fully and provide relevant documentation for each of the past three years reflecting:
 - Where, as a specific result of your project/event, have tourists spent the night on Isle of Palms, ie. those incurring accommodations taxes for lodging. Include the lodging providers addresses phone numbers, rooms utilized, costs and nights stayed.
 - Where do you project tourists for this year’s project to spend the night (ie. lodging for those expected to pay accommodations taxes, to include hotels, condos, house rentals, etc.)? What is the basis for your projection? As an illustration, you may set forth blocks of rooms in hotels that have been reserved, private lodging that has been booked or are expected to be booked, etc.

Last year was the first year and we have no history of lodging on the island. However, we have revamped our marketing plan, started our planning much earlier, and invited more speakers and program participants from out of the tricounty strategically to encourage overnight stays for 2025.

2. Provide all additional economic and other relevant information justifying the grant of ATAX funding by City of Isle of Palms for your project/event, as well as your means of calculation.

Our history with events has shown that it takes 3-5 years to actualize goals while taking advantage of momentum and learning opportunities. We anticipate that 40% of the 2025

guests will stay overnight with more targeted marketing.

3. Set forth the number of tourists attending your project/event on the Isle of Palms for each of the past three years. Include where applicable all relevant documentation along with the methodology by which you have done your calculations.

The MLK tribute is the longest running and has grown into the largest tribute of its kind in South Carolina. It draws participants from across the state and beyond. In 2024 the VIP reception was the first event of its kind for the MLK tribute, but it is likely this event will evolve into a week-long destination with the support of the CVB and the IAAM museum. IOP will be well positioned to capitalize on this event as a showpiece for the island.

4. Set forth the number of attendees projected for this year's project/event, and well as the means of calculation.

This event is by invitation only and will include as many as 150 invited guests of which we estimate half may opt to stay on the island overnight.

5. Is the project/event for which you seek City of Isle of Palms ATAX funding during the "off season" or "shoulder season"? If not, please explain the justification. Are proposed dates flexible so as to be amenable to off-season and/or shoulder season scheduling? _____

The event will always occur in January, during the slowest time of the year when there is excess capacity of rooms, restaurants, and beach space.

6. Describe fully all potentially negative aspects of your project/event, if any. This would include, by way of illustration, the potential for overcrowding particularly during warm weather months, parking challenges, health and safety issues, added responsibilities and difficulties imposed on first responders, impact on peace and tranquility- especially in residential neighborhoods and for tourists and factors potentially impacting adversely on the character of the City of Isle of Palms.

Because the receptionist during January there will be no negative impacts, only positive economic impacts during a slow time.

E. Marketing Plan

Describe fully your past three years marketing for your project/event, as well as your current year's advertising and marketing plan, to include all means of broadcast. Please include and attach all applicable documentation and the projected costs involved.

YWCAGC utilizes its network of hundreds of members and volunteers along with nearly 4,000 social media followers and e-blast registrants, to promote new initiatives and funding partners. In the last 3 years the MLK tribute's media exposure has grown from 3-5 media appearances to 10 in 2024 including local networks, print, and

radio. In the last year our engagement through Facebook increased by 54%, Instagram by 231%, and our website traffic increased by 25%. We have recently hired a full-time director of communications to assist with marketing outside of the tricounty and plan to work with Explore Charleston to possibly advertise to their constituents as well.

F. **Funding:** Sources of Income for This Project/Event (Please attach all supporting documents)

1. Sponsorships or Fundraising: Amount **\$43,500** From Wild Dunes Resort and CVB

2. Entry Fees : Amount \$ 0 _____ From _____

3. Donations: Amount \$ 0 _____ From _____

4. Accommodations Tax Funds Request: Amount **\$10,000**

Date(s) Required: **1/1/2025** Lump Sum **YES** Installments _____

5. Other:

6. Total Funding: **\$43,500** Total Budget: **\$53,500**

G. Financial Analysis

Please Provide a Line Item Budget for your project/event

Room rental/Food and Bev \$43,500

Marketing/Communications - \$3,000

Photography/AV - \$2,500

Administrative oversight (logistics, reminders, event coordination) - \$2,000

Branded collateral - \$1,500

Invitations/mailing - \$1,000

If awarded, Isle of Palms ATAX funds are requested as follows:

Marketing/Communications - \$3,000

Photography/AV - \$2,500

Administrative oversight (logistics, reminders, event coordination) - \$2,000

Branded collateral - \$1,500

Invitations/mailing - \$1,000

Revised February 8, 2021

(1) Lump Sum(s): \$10,000 on 1/1/2025 (date),
\$ on (date),
\$ on (date).

(2) Payment of Invoices as submitted to City Staff. Invoices should be submitted at least two weeks prior to due date.

H. Miscellaneous

1. In what category do you place your project/event and why?
 - Festival _____
 - Marketing _____
 - Other _ (Please Explain):

2. Have you affirmatively reached out to the City of Isle of Palms staff for initial review for your project/event and if not, please explain. If you have reached out, what feedback did you receive, both positive and negative and specifically from whom? Since the inception of this new event YWCA.GC has worked with Councilwoman Jan Anderson in the planning and coordination. She received positive feedback after the event and stated that it was "a wonderful success". Council Woman Anderson reported that a "another request could certainly be favorably received".

3. If applicable, explain why you have not sought funding from sources other than the City of Isle of Palms for the funding of your project/event. If you have sought alternate or additional funding, explain fully the results to include the source(s) for funding, from whom received and set forth all amounts received or expected to be received from other sources.

We have received donations from Wild Dunes Resort (event space), CVB (food and beverage), a local artist (centerpieces), and a local band (TBD).

4. Does your project/event have applicable liability insurance, to include the City of Isle of Palms, its employees and agents and if so, what are the liability limits? If not, please explain why not and explain who will agree to bear the costs, burdens, damages and legal fees for your project/event in case claims for damages are made against the City of Isle of Palms, its employees and agents as a result of your project/event. A minimum of \$300,000 of liability insurance is typically required unless that requirement is specifically waived in writing by the City of Isle of Palms in its sole discretion. If there is applicable insurance, do you commit to making the City of Isle of Palms, its employees and agents additional insured(s)? If not, explain fully the basis. If applicable, you must include a copy of the relevant insurance policy reflecting the City of Isle of Palms, its employees and agents are additional insured(s) for your project/event. **YES** _____

5. Do you assert that the project/event for which you seek City of Isle of Palms ATAX funding is sustainable in the future? If so, please explain fully. If not, please explain fully.

With the willing support received this year as an example, we anticipate that the event should be sustainable in the future, but we would always welcome ATAX support.

6. In the event City of Isle of Palms grants your project/event ATAX grant funding, do you acknowledge that no such funds can be spent for the purchase of alcohol or tobacco products? _____ If not, please explain your justification. **YES** _____
7. In the event your project/event is awarded City of Isle of Palms ATAX grant funding, but is postponed for more than 180 days of receipt of funding, do you acknowledge that you must return to the City of Isle of Palms all ATAX grant money received from Isle of Palms absent extraordinary circumstances and within the sole discretion of the City of Isle of Palms? Do you agree? **YES** If you do not agree, please set forth fully your reasons. _____
8. In the event your project/event is granted City of Isle of Palms ATAX grant funding, you must and do hereby agree by the filing your application personally to hold harmless and indemnify the City of Isle of Palms, its employees and agents from and against any claims for damages to include, *inter alia*, legal fees relative to your project/event. Do you agree? **YES** If not, please explain. _____
- If not, please explain fully your basis. _____
9. In the event the City of Isle of Palms provides ATAX grant funding for your event/project, set forth in detail how you will acknowledge the City of Isle of Palms as a grantor of funding.

YWCA GC consistently promotes its events, and sponsors on social media, newsletters, all media outlets and at our events. YWCAGC also announces events and sponsors via press releases to gain local news outlets support and stories. If awarded and if approved YWCAGC director of communications will work with IOP staff to develop and robust announcement of the funding and partnership.

Respectfully submitted by
Lavanda Brown



Revised February 8, 2021

District Director

Internal Revenue Service

Date

JAN 13 1971

In reply refer to:

411-1-3:WRG



Young Women's Christian Association of
Greater Charleston
106 Coming Street
Charleston, S. C. 29403

Ladies:

Purpose: Charitable

Accounting Period Ending: December 31

Based on information supplied, and assuming your operations will be as stated in your exemption application, we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address. We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 170(b)(1)(A)(vi).

For years beginning prior to January 1, 1970, you are required to file the annual information return, Form 990-A. For each subsequent year, please refer to the instructions accompanying the Form 990-A for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990-A by the 15th day of the fifth month after the end of your annual accounting period.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are an unrelated trade or business as defined in section 513 of the Code.

You are not liable for Federal Unemployment Taxes. You are liable for Social Security Taxes only if you have filed waiver of exemption certificates as provided in the Federal Insurance Contributions Act.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to you or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

Every exempt organization is required to have an Employer Identification Number, regardless of whether it has any employees. This number should be entered in the designated space on all Federal returns which should be filed with the Mid-Atlantic Service Center in Philadelphia, Pennsylvania, and referred to on all correspondence which should be addressed to the District Director in Atlanta, Georgia. If you do not have such a number, our Service Center will assign one to you in the near future and notify you of the number assigned....

This is a determination letter.

Sincerely yours,

A. C. Ross

A. C. Ross
District Director



State of South Carolina
Office of the Secretary of State
The Honorable Mark Hammond

Mar 7, 2024

YWCA Greater Charleston
Lavanda Brown Brown
137 PALMETTO BLUFF DR
N CHARLESTON, SC 29418-3015

RE: Registration Confirmation

Charity Public ID: P2055

Dear Lavanda Brown Brown:

This letter confirms that the Secretary of State's Office has received and accepted your Registration, therefore, your charitable organization is in compliance with the registration requirement of the "South Carolina Solicitation of Charitable Funds Act." The registration of your charitable organization will expire on Nov 15, 2024.

If any of the information on your Registration form changes throughout the course of the year, please contact our office to make updates. It is important that this information remain updated so that our office can keep you informed of any changes that may affect your charitable organization.

If you have not yet filed your annual financial report or an extension for the annual financial report, the annual financial report is still due 4 ½ months after the close of your fiscal year.

- Annual financial reports must either be submitted on the Internal Revenue Service Form 990 or 990-EZ or the Secretary of State's Annual Financial Report Form.
- If you wish to extend the filing of that form with us, please submit a written request by email or fax to our office using the contact information below. Failure to submit the annual financial report may result in an administrative fine of up to \$2,000.00.

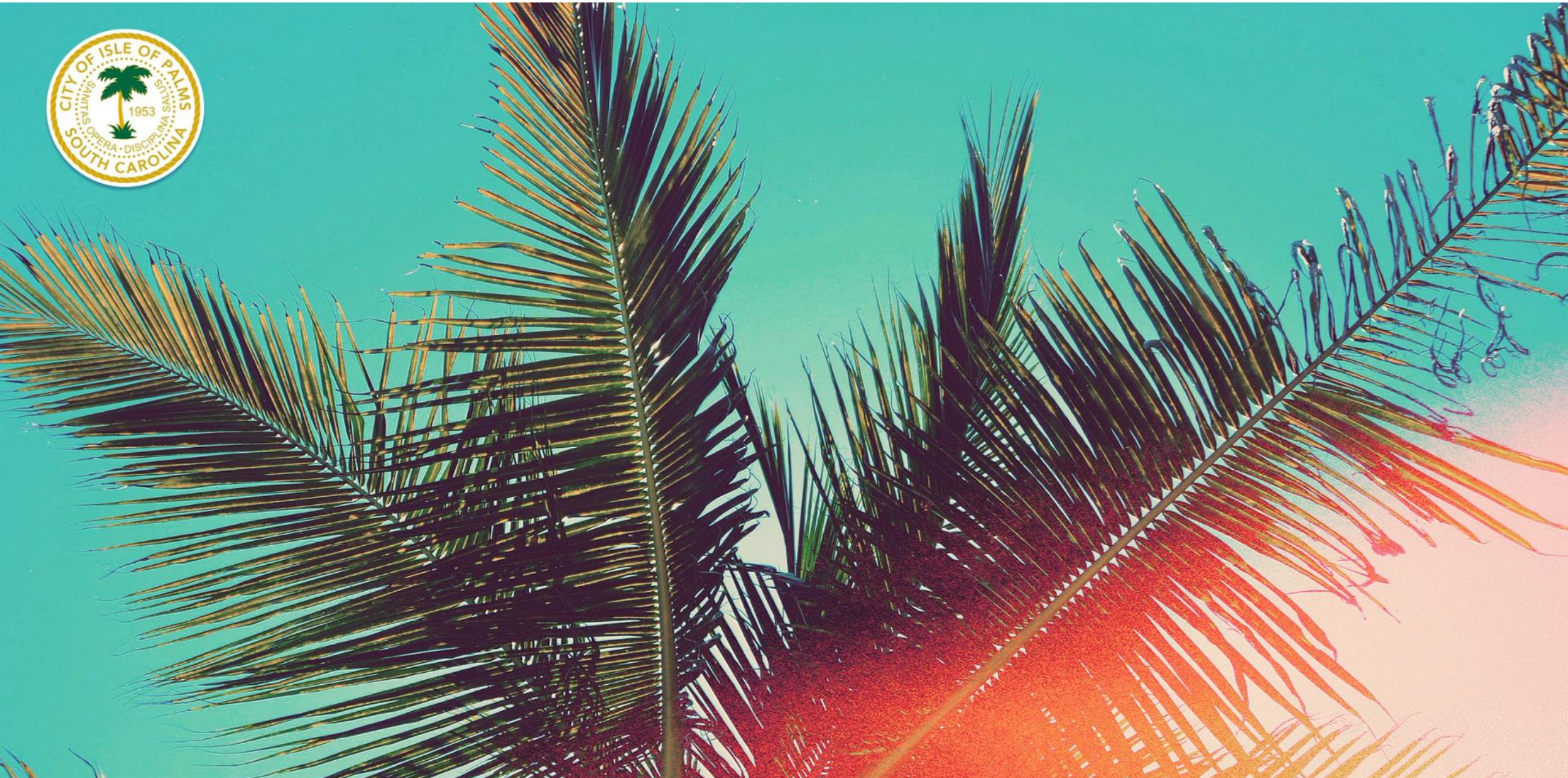
If you have any questions or concerns, please visit our website at www.sos.sc.gov or contact our office using the contact information below.

Sincerely,

A handwritten signature in black ink, appearing to read "K. Wickersham", with a long horizontal line extending to the right.

Kimberly S. Wickersham
Director, Division of Public Charities

2024 IOP T-shirt Art Design Competition



Competition Details

Join us in celebrating creativity and community as we invite local artists of all ages to submit their unique designs for our official IOP T-shirts! This is a fantastic opportunity to showcase your talent and contribute to our vibrant island culture.

The winning design may also be used in city advertising and other promotional and public relations campaigns.

Competition Details:

- Theme: Design should capture the essence of our beautiful island, its landscapes, culture and spirit of our community. All media acceptable
- Eligibility: Open to all artists, both amateur and professional
- Deadline: All designs must be submitted by September 12, 2024
- Prize: The winning design will not only be featured on the official IOP t-shirt, the artist will also receive a prize packet with a retail value of \$800 and will be allowed to sign the artwork. The winner will also be announced on social media, in local news and in the city newsletter.
- Unveiling: The winning design will be unveiled on October 17th at 5:00 p.m. at the Recreation Center during the Farmers Market ***This date is subject to change***

How to Enter:

- 1.Create a design that reflects the spirit of the island.
- 2.Submit your design in a digital format using the form below.
- 3.Include your name, contact information and a brief description of your design.

Competition Details

Design Specifications and Other Details:

- All media acceptable; winner to be reproduced and printed by 4-color process
- T-shirt color - white
 - o Front pocket small-scale design
 - 3" x 3" wide
 - o Back panel large-scale design
 - 12" x 12" wide
- Design should be cohesive front to back.
- Design must include the verbiage: Isle of Palms, SC.
- The winning artist agrees to the following:
 - o The City of Isle of Palms will have exclusive and lifetime copyright for the winning design at no cost.
 - o The artist will not sell or distribute the design in any form and relinquishes all rights to the design.
- The City of Isle of Palms agrees not to publish the art or any version of it that does not include the artists' signature. In addition, the artist will receive recognition on all City of Isle of Palms public relations campaigns related to the program.

Elizabeth Plemmons

I'm Ellie Plemmons, 16 yr-old artist, and homeschool graduate, with a passion for drawing, painting, digital art, the beach, and my two cats and eight chickens! I love art, and you will pretty much always find me drawing or doodling something!

Front



Back



Lainey Davidson

Lainey Davidson is an artist, sculptor, and filmmaker from Isle of Palms, South Carolina. She earned a BFA in Computer Animation from Ringling College of Art and Design. As the creative force behind Lainey Lines, she aims to create bright bold sculptures and illustrations full of character.

Back

Front

Isle of Palms



Katie Macdonald

Canadian-born artist, Katie Macdonald, always dreamt of living by the ocean. In 2023, she moved to Isle of Palms with her husband and cat, Luna. Inspired by the island's effortless beauty and close-knit community, Katie captures the essence of coastal life in her artwork.

3x3 Front



Isle of Palms



Isle of Palms. SC



Lisa Willmuth

A group of Autistic teens and adults worked together on this project. They brainstormed ideas, took turns listening to each other and they were able to create a masterpiece.

Nashton Proctor- 17 yr old

Brandon Babcock- 25 yr old

Grant Mueller- 19 Yr old

Matthew Vann- 21 Yr old



Mickey Timms

Most all my works have a coastal / beach theme. I've always been near the water, sailing, fishing, or mostly just hanging out at the beach. Having lived in Savannah, Ga and now Charleston, SC, (sister cities) I can't help but have salt in my veins.



Isle of Palms, SC

M. Timms 2024



Kim Johnson

Retired Art Teacher. Freelance artist. I enjoy working in all mediums.



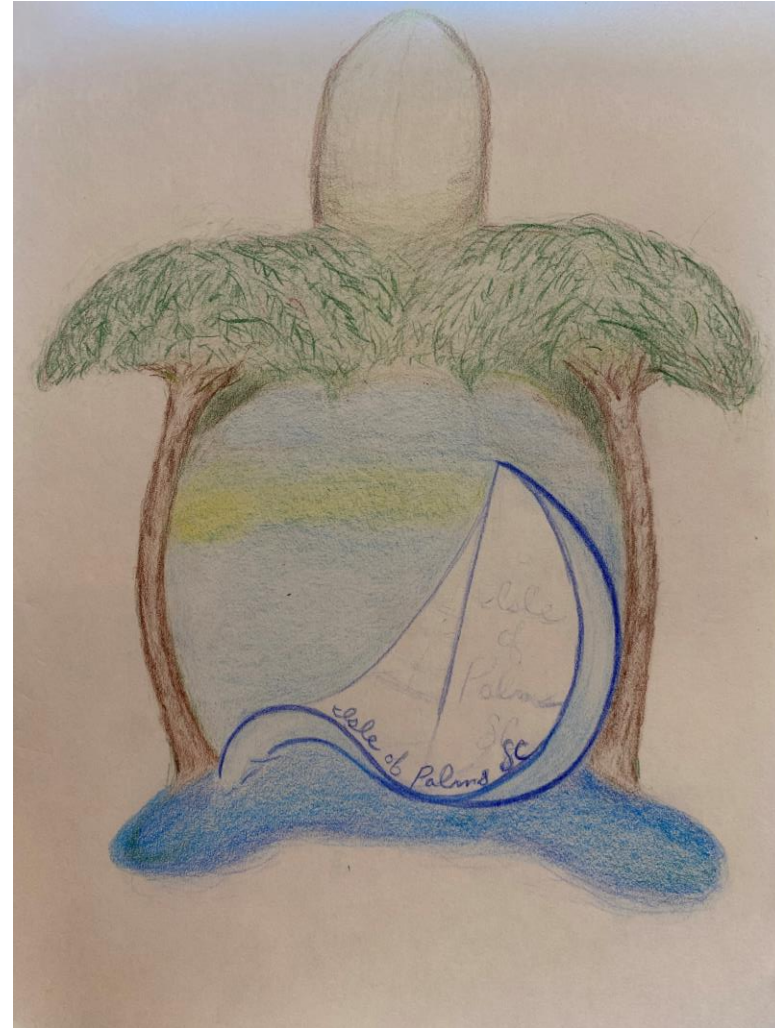
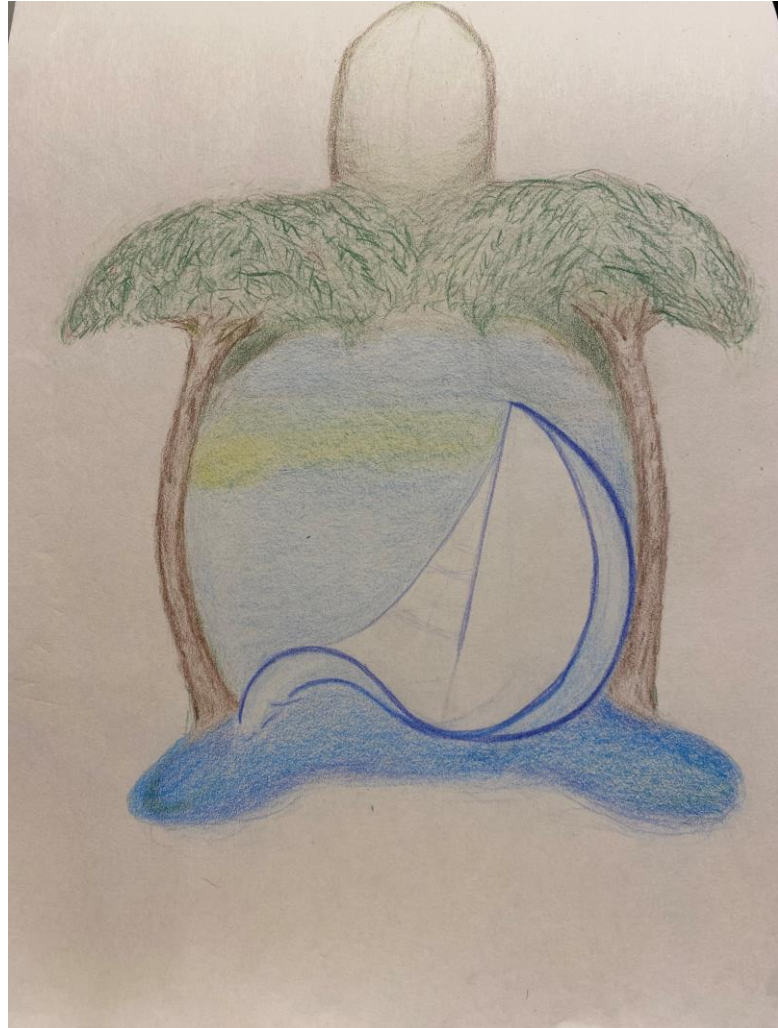
Mimi Wood

I started painting when I was 10, at a Saturday morning program offered by...wait for it...the local REC!!! So, hats off to Rec departments near and far! I'm inexplicably compelled to always be making something (except dinner- not a cook!) . My primary creative outlets are painting and sewing.



Logan Rada

I enjoy the wildlife on the island.



Eva Plemmons

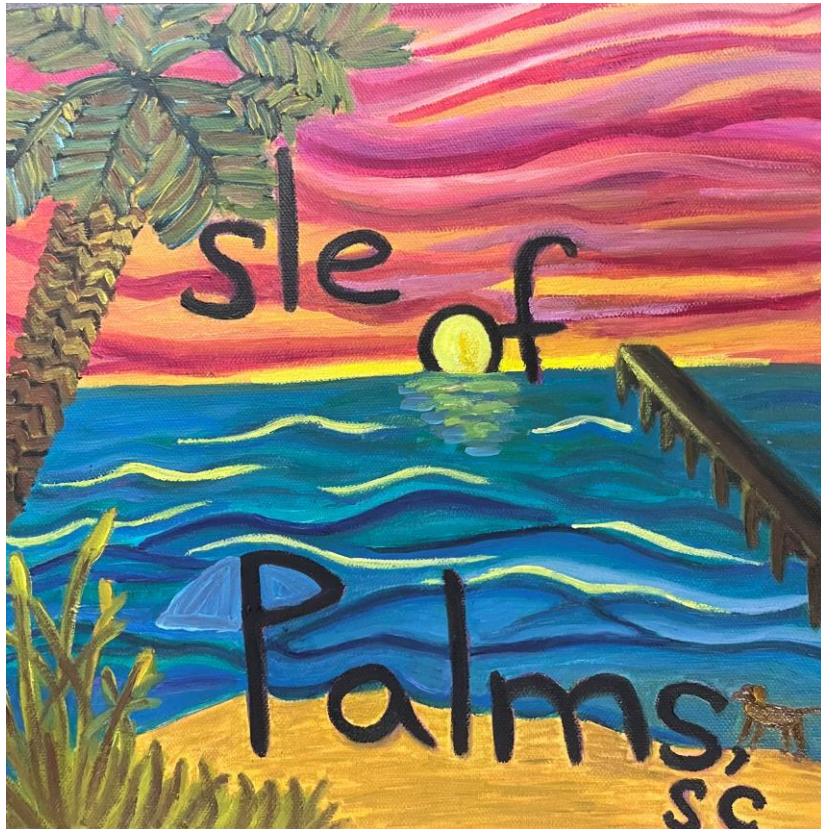
I love cats and chickens, and I enjoy sewing and drawing. I love incorporating my love for animals into my art!



Emily Cisewski

I grew up on Isle of Palms and I love to paint in my spare time. I work in the Chemistry lab at MUSC, but painting has always been a passion for me.

Sunsets and beach scenes are kind of my thing- art wise.



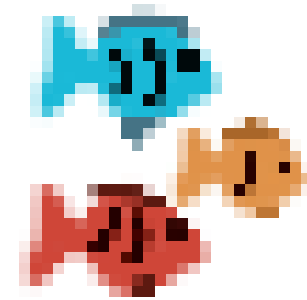
Amanda Lamontagne

Isle of Palms local artist. Muralist, commissioned paintings, and faux finishing all over Charleston county. I love IOP so much that it feels like the island will always be a big part of my heart and soul.



Micah Hardin

I am a kid. I'm 11 and like to draw.



Michael Warren

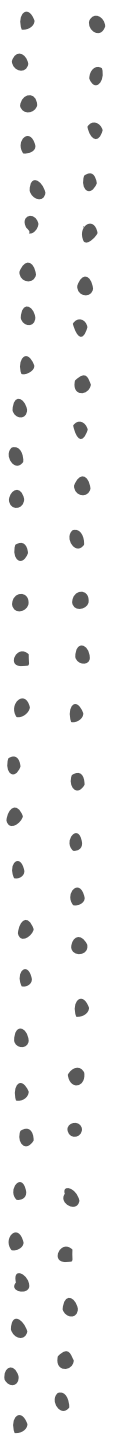
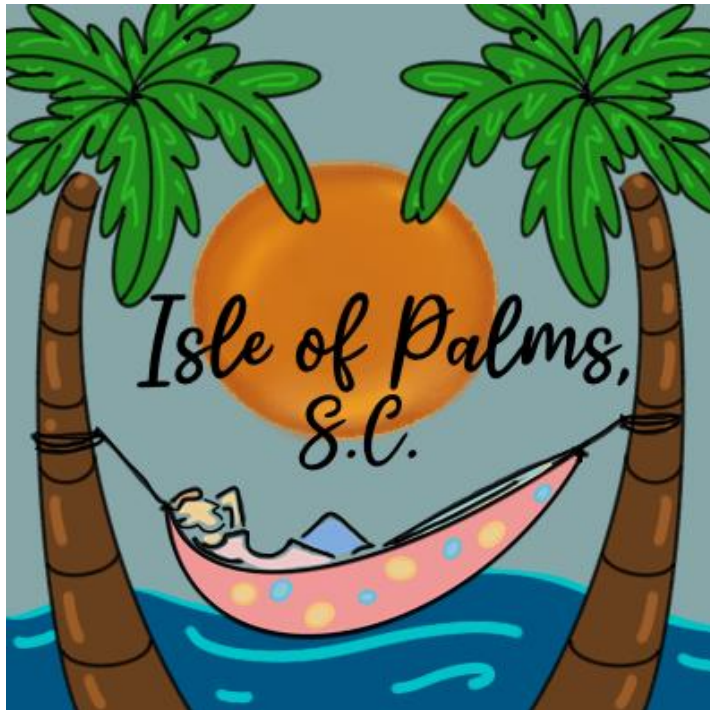
Mike Warren is a local artist who grew up in Charleston, SC. He is a 2001 graduate of Garrett Academy and a 2006 graduate of SC State University.

He owns and operates Kreative Jooce Art & Design, where his firm is credited for many graphic design and art projects throughout the Lowcountry.



Zivah Hardin

As a stay-at-home mother of four, I rarely have spare time, but when I do, my passion is in creating art. I fell in love with art as a child when I picked up my first crayon. While I have no formal training, I have recently found my passion in illustration.



Sharon Rea

Sharon has thoroughly enjoyed being a homeowner and resident of Isle of Palms since 2015. She is a professor and painter.

Front 1



Front 2



Front 3



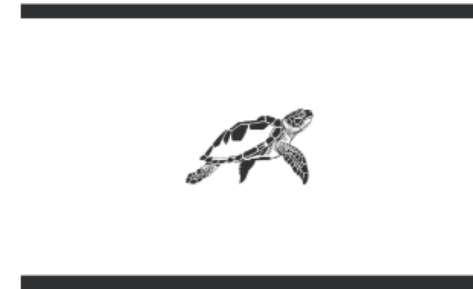
Back 1



Back 2

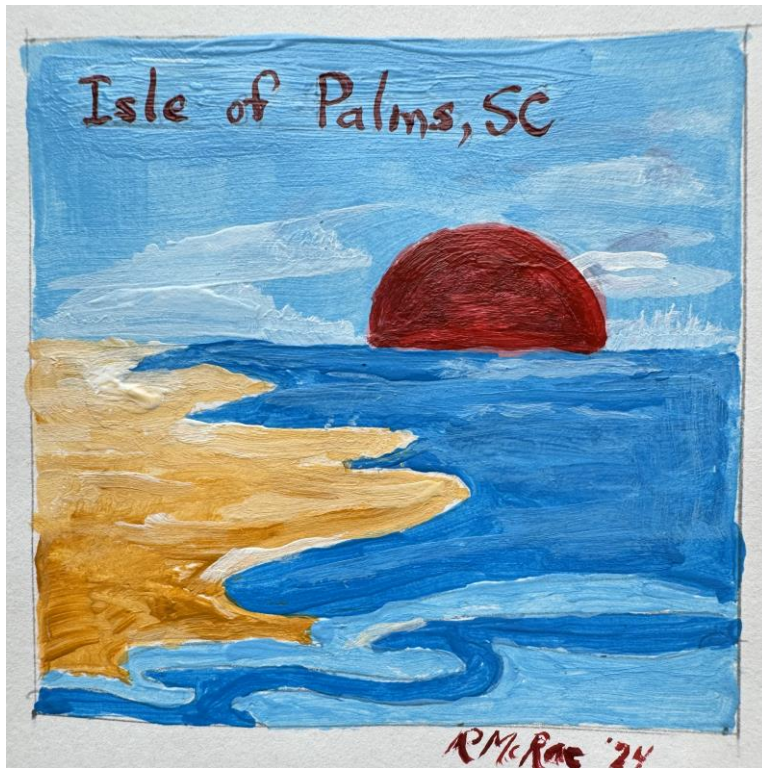


Back 3



Robin McRae

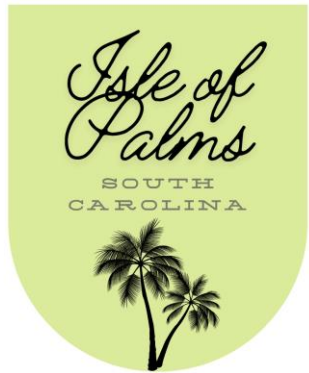
I lived on the Isle of Palms as a newlywed and was constantly in awe of the beauty of this island. After retiring, I was able to devote more time to painting. Painting seascapes is one of my favorite things to do and Isle of Palms continues to inspire me.



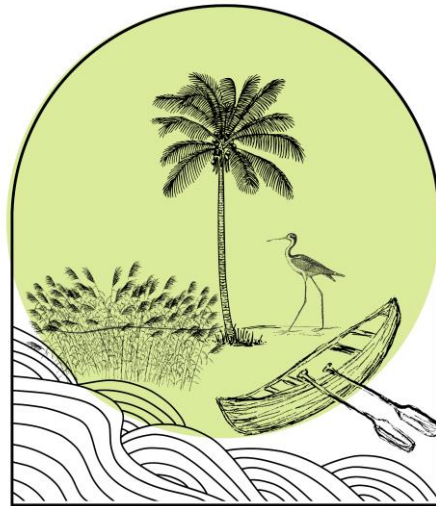
Nicki Kollar

Nicki Kollar is a Charleston local who loves to share her creativity and help the community.

Front

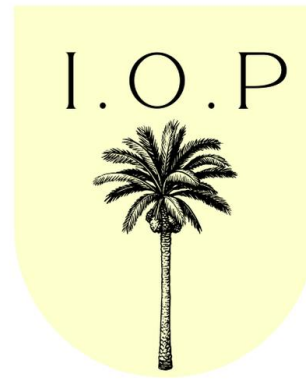


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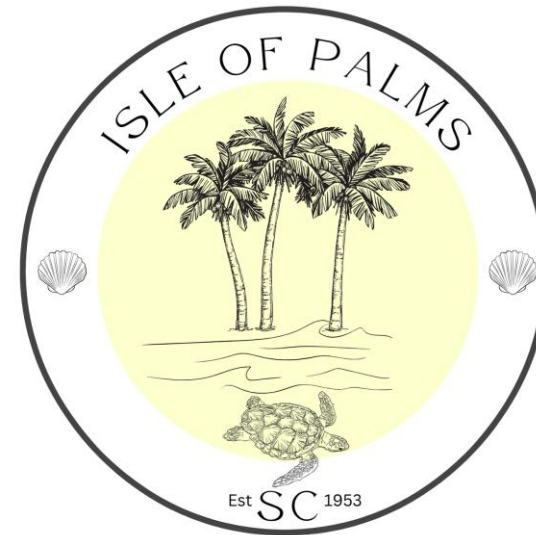


Isle of Palms
SOUTH CAROLINA

Front

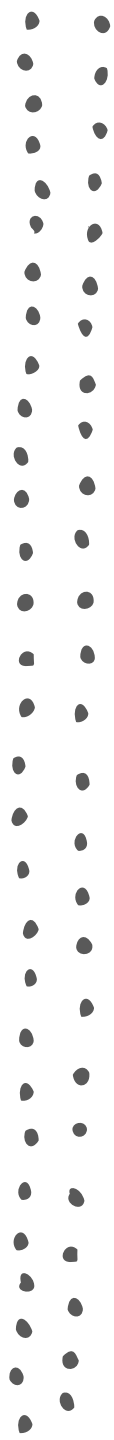


Back



Giuseppe Biscardi

I'm So Such A Great Incredible Genius 😊 ✨ Artist Yah-Hah! And Yah-Hoo!



Accommodations Tax Advisory Committee

Roles & Responsibilities of the ATAX Advisory Committee

- Municipalities receiving more than \$50,000 in State ATAX monies must appoint a local advisory committee that makes recommendations to Council on how to spend the ATAX revenue pursuant to Section 6-4-25 of the S.C. Code of Laws.
- The ATAX Advisory Committee consists of seven members, a majority of whom are selected from the hospitality industry. At least two of the members must be from the lodging industry and at least one member shall represent local cultural organizations. Committee members are appointed by City Council and serve for a term of two years.
- The ATAX Advisory Committee reviews and provides recommendations to City Council on the expenditure of funds generated by the 2% State ATAX. By law, State ATAX funds must be used exclusively for the promotion of tourism, arts and cultural activities within the community and “tourism related expenditures.”

State ATAX Allocation Formula (Section 6-4-10)

Funds received by a municipality **must** be allocated as follows:

- First \$25,000 is deposited to the City's General Fund
- 5% of balance to the General Operating Fund
- 30% of revenues must be used **exclusively** for tourism advertisement and promotion to develop and increase tourist attendance through the generation of publicity. The City's 30% is currently managed by the Charleston Area Visitor's Bureau.
- Remaining balance, 65%, must be used for "tourism-related expenditures" and to provide additional municipal services that enhance the City's ability to attract and provide for tourists. For example: law enforcement, traffic control, public facilities, special cultural events, street maintenance, etc.

30% Tourism Advertisement and Promotion

- To **manage and direct the expenditure of the 30%** of state ATAX revenue, **the City must select one or more organizations**, such as a chamber of commerce, visitor and convention bureau or regional tourism commission, which **has an existing, ongoing tourist promotion program**.
- If no organization exists, the municipality shall create a non-profit organization and prove that it can develop an effective tourism promotion program.
- The City's Direct Marketing Organization has been the Charleston Area Convention & Visitors Bureau for over 25 years.
- During the budget preparation process, the ATAX Advisory Committee reviews and makes recommendation on the expenditures from the 30% for tourism advertisement and promotion presented by Explore Charleston, and on the expenditure of the remaining 65% for "tourism related expenditures."

What are “Tourism Related” Expenditures?

Applies to the 65% balance of state ATAX revenues (Section 6-4-10, 4(b))

- advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity;
- promotion of the arts and cultural events;
- construction, maintenance, and operation of facilities for civic and cultural activities including construction and maintenance of access and other nearby roads and utilities for the facilities;
- the criminal justice system, law enforcement, fire protection, solid waste collection, and health facilities when required to serve tourists and tourist facilities. This is based on the estimated percentage of costs directly attributed to tourists;
- public facilities such as restrooms, dressing rooms, parks, and parking lots;
- tourist shuttle transportation;
- control and repair of waterfront erosion, including beach renourishment;
- operating visitor information centers.

ATAX Grants for Events & Activities

- Organizations may apply for State ATAX funding for programs or events that attract or provide for tourists.
- The ATAX Committee has recommended City Council allocate \$50,000 of State ATAX every fiscal year for tourism related events and activities.
- All funding requests are reviewed by the ATAX Advisory Committee and the committee's recommendations are presented to City Council for approval.