



**Accommodations Tax Advisory Committee**

9:00 a.m., Thursday, February 11, 2021

Council Chambers

1207 Palm Boulevard

Isle of Palms, South Carolina

**Virtual Meeting Due to COVID-19 Pandemic:**

The public may join the virtual meeting by clicking here: <https://www.youtube.com/user/cityofisleofpalms>

**Public Comment:**

Citizens may provide public comment here:

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

**Agenda**

1. **Call to Order** and acknowledgment that the press and the public had been duly notified of the meeting in accordance with the Freedom of Information Act.
2. **Election of Chair and Vice Chair**
3. **Approval of Previous Meeting's Minutes** – June 15, 2020
4. **Financial Statements** – Debbie Suggs
5. **Old Business**  
None
6. **New Business**
  - a. Discussion and Consideration of new Accommodations Tax Advisory Board grant application and informational documentation for applicants.
  - b. Discussion of FY22 budget
7. **Miscellaneous**  
Date of next meeting: \_\_\_\_\_ a.m., \_\_\_\_\_, 2021
8. **Adjournment**



**ATAX Committee Meeting  
2:00pm, Tuesday, June 16, 2020  
Virtual Meeting via Zoom call due to COVID-19 Pandemic  
broadcasted live on YouTube: <https://www.youtube.com/user/cityofisleofpalms>**

**MINUTES**

**1. Call to Order**

**Present:** Susan Haynie, Rusty Williamson, Margaret Miller, Julise Spell, Malcolm Burgiss

**Staff Present:** Asst. Administrator Hanna, Treasurer Suggs

**2. Approval of the previous meeting's minutes – February 12, 2020**

Ms. Haynie made a motion to approve the minutes of the February 12, 2020 meeting, and Mr. Williamson seconded the motion. The minutes passed unanimously.

**3. Citizens' Comments – none received**

**4. Financial Statements – Treasurer Suggs**

Treasurer Suggs stated the total ATAX fund balance is just over \$2M. Three of four quarterly payments for FY20 have been received from the state, totaling \$1.26M. She reviewed the budgeted expenditures and sponsorships for FY20.

**4. Old Business**

**Review and Consideration of FY21 ATAX Budget**

Treasurer Suggs reported that due to the effects of COVID-19 they are expecting significant declines in ATAX revenues. She reviewed the planned funding in the FY21 budget, noting a reduced amount of contributions to CVB and the amount of monies the Committee will be using to approve sponsorships next year. Treasurer Suggs pointed out that the FY21 budget assumes a 25% decrease from FY19, but that could change depending on many unknown and unpredictable circumstances.

**MOTION: Ms. Haynie made a motion to approve the budget as presented, and Ms. Spell seconded the motion. The motion passed unanimously.**

**5. New Business**

**A. Consideration of a sponsorship request from the South Carolina Aquarium in the amount of \$10,000 for the 2020 Turtle Trek 5k sunset beach run to take place on Saturday, October 10th, 2020.**

Stephanie Gabosh of the South Carolina Aquarium came before the Committee requesting their sponsorship of the Turtle Trek in October 2020. She said the monies raised from this popular event support the work of the Sea Turtle Care Center. Mr. Williamson asked for the City to be a named sponsor of the event, and Ms. Gabosh agreed that could be done.

**MOTION: Ms. Spell made a motion to approve the request, and Mr. Williamson seconded the motion. The motion passed unanimously.**

**B. Consideration of a sponsorship request from the Carolina Coast Surf Club, Inc. in the amount of \$1,000 for advertising and promotion of tourism through Surfcam, including a link to the City of Isle of Palms website for beach access, parking, and traffic information.**

**MOTION: Mr. Burgiss made a motion to approve and Ms. Haynie seconded the motion. The motion passed unanimously.**

**6. Miscellaneous Business**

The next meeting of the ATAX Committee will be determined at a later date.

**7. Adjournment**

Ms. Haynie made a motion to adjourn, and Ms. Miller seconded the motion. The meeting was adjourned at 2:39pm.

Respectfully submitted,

Nicole DeNeane  
City Clerk

**City of Isle of Palms**  
**State Accommodations Tax**  
**Balance Sheet**  
1/31/2021

CASH @ BB&T	\$	57,225
CASH @ SC LOCAL GOVERNMENT INVESTMENT POOL		1,982,978
ACCOUNTS RECEIVABLE		-
AMOUNTS DUE FROM OTHER FUNDS		-
		<hr/>
TOTAL ASSETS		2,040,203
		<hr/>
ACCOUNTS PAYABLE		115,096
AMOUNTS DUE TO OTHER FUNDS		14,469
		<hr/>
TOTAL LIABILITIES		129,564
		<hr/>
FUND BALANCE Beginning		1,680,864
Excess Revenues Over/(Under) Expenditures		229,775
FUND BALANCE		1,910,639
		<hr/>
TOTAL LIABILITIES & FUND BALANCE		2,040,203
		<hr/>

**City of Isle of Palms**  
**State Accommodations Tax**  
**Revenue Statement for the 7 Months Ending 1/31/21**  
**Fiscal Year Ending June 30, 2021**

Date	Description	Total
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**Revenues**

September Quarterly Payment from State	809,645
December Quarterly Payment from State	368,325
March Quarterly Payment from State	
June Quarterly Payment from State	
Sales of Assets	
YTD Interest Income	2,177

**Grand Total**

	1,180,146
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**State Accommodations Tax**  
**Detailed Expense Statement for the 7 Months Ending January 31, 2021**  
 Fiscal Year Ending June 30, 2021

Vendor	Description	A Actual Expenditure	B FY2021 Budget	C Committee Approved	B+C-A (Over)/ Under
<b>Public Restroom Operations</b>					
SCE&G	YTD electricity for restrooms	552	700		
IOP WSC	YTD water & irrigation	5,310	12,000		
Blich, Quality Touch, etc	YTD maintenance	4,092	20,080		
Port City Paper	YTD paper & cleaning supplies	2,764	7,500		
SCMIRF/Wright Flood	YTD property & flood insurance	4,603	7,000		
IOP Cleaning Service	YTD cleaning	10,215	60,000		
IOP Payroll	YTD attendant	14,469	-		
		42,004	107,280		65,276
<b>Beach Barrel &amp; Front Beach Business District Trash Pickup</b>					
JLG Enterprise LLC	YTD trash pickup per contract	46,526			
		46,526	85,000		38,474
<b>Irrigation at Breach Inlet Sign</b>					
IOP WSC	YTD irrigation	103			
		103	600		497
<b>Beach Trash Barrels</b>					
		-	7,500		7,500
<b>www.iop.net Website Maintenance</b>					
YTD VC3	YTD website maintenance & hosting	7,915			
		7,915	14,000	-	6,085
<b>IOP website T-shirt Promo</b>					
		-			
		-	12,000	-	12,000

**State Accommodations Tax**  
**Detailed Expense Statement for the 7 Months Ending January 31, 2021**  
 Fiscal Year Ending June 30, 2021

Vendor	Description	A Actual Expenditure	B FY2021 Budget	C Committee Approved	B+C-A (Over)/ Under
<b>Charleston CVB - 30% Tourism Promotion Funds</b>					
Charleston Area CVB	30% distribution for Sept Qtr	255,674			
Charleston Area CVB	30% distribution for Dec Qtr	116,313			
Charleston Area CVB	30% distribution for Mar Qtr	-			
Charleston Area CVB	30% distribution for Jun Qtr	-			
		371,987	448,713	-	76,726
<b>Transfer to IOP Marina for 75% of Bond Debt Service</b>					
		-	216,450	-	216,450
<b>4th of July Fireworks - Year 2020</b> (cancelled due to Covid-19)					
		-	-	-	-
<b>4th of July Fireworks - Year 2021</b>					
		-	17,500	-	17,500
<b>Recreation Dept Replace or Add Playground Equipment as Needed</b>					
	Nevco Sports				
		1,158	5,000	-	3,842
<b>Sponsor Isle of Palms Beach Run (annually in July)</b>					
	IOP Rec Building Fund				
	annual sponsorship	-			
		-	3,000	-	3,000
<b>Sponsor IOP Connector Run and Walk for the Child (annually in October)</b>					
		-	7,500	-	7,500

**State Accommodations Tax**  
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 Fiscal Year Ending June 30, 2021

Vendor	Description	<i>A</i> Actual Expenditure	<i>B</i> FY2021 Budget	<i>C</i> Committee Approved	<i>B+C-A</i> (Over)/ Under
<b>Music in the Park</b>					
		-	-		-
<b>Easter Egg Hunt</b>					
	Bunny suit cleaning & Easter supplies	1,036			
		1,036	4,500		3,464
<b>Holiday Light Displays</b>					
		-	-		-
<b>Public Ad Campaign Related to Litter Control and Plastics Ban</b>					
		-	-		-
<b>Fund Salary &amp; Fringes for 1 of 27 Police Officers and all Beach Service Officers</b>					
	City of Isle of Palms	-			
		-	172,089	-	172,089
<b>Police Dept Body Armor</b>					
	US Patriot	3,658			
	SC Muni Insurance Reserve	(562)			
		3,096	7,100		4,004



**State Accommodations Tax**  
**Detailed Expense Statement for the 7 Months Ending January 31, 2021**  
 Fiscal Year Ending June 30, 2021

		<i>A</i>	<i>B</i>	<i>C</i>	<i>B+C-A</i>
Vendor	Description	Actual Expenditure	FY2021 Budget	Committee Approved	(Over)/ Under
<b>Replace 1 Police Patrol Vehicle</b>					
		-	41,000		41,000
<b>Digital License Plate Reader for parking enforcement</b>					
		-	50,000		50,000
<b>Police Department - Repairs to Public Safety Building (12.5%)</b>					
Trident Construction	PSB Repair design & engineering	163,450			
		163,450	216,020		52,570
<b>Fire Dept Debt Service on 75' Ladder Truck</b>					
		-	91,914		91,914
<b>Fire Dept Refurbishment of 95' Ladder Truck (25%)</b>					
Safe Industries		150,000			
		150,000	150,000		-
<b>Replace Personal Watercraft</b>					
			14,000		14,000

**State Accommodations Tax**  
**Detailed Expense Statement for the 7 Months Ending January 31, 2021**  
 Fiscal Year Ending June 30, 2021

		<i>A</i>	<i>B</i>	<i>C</i>	<i>B+C-A</i>
Vendor	Description	Actual Expenditure	FY2021 Budget	Committee Approved	(Over)/ Under
<b>Fire Dept Replacement ATV</b>					
		-	18,000		18,000
<b>Fire Department - Repairs to Public Safety Building (12.5%)</b>					
Trident Construction	PSB Repair design & engineering	163,450			
		163,450	216,020	-	52,570
<b>Fund Salaries &amp; Fringes for 3 of 34 Fire Personnel</b>					
		-	192,147	-	192,147
<b>1/3 Cost to replace Public Works flatbed truck</b>					
			40,000		40,000
<b>Unexpended Projects/Miscellaneous</b>					
	Budget provision for expenditures recommended by Atax Committee		25,000		
	Refurbish Fire pumper truck (delayed until FY22)		75,000		
	Replace traffic camera at 41st Ave	-	-		
	Add/replace/maintain fixtures at Carmen Bunch Park		1,000		
	Miscellaneous/undesignated (PWks generator credit from FY20)	(354)	1,000		
		(354)	102,000	-	102,354
<b>Grand Total</b>					
		950,371	2,239,333	-	1,288,962

## City of Isle of Palms

### Guidelines for City of Isle of Palms Accommodations Tax (ATAX) Grant Applications

To the extent City of Isle of Palms ATAX grants may be available, please note that they are limited in amount and are funded exclusively through the collection of specific accommodation taxes. City of Isle of Palms ATAX grant funding is, in most cases, not available for *ad hoc* committees or to inure to the benefit of For-Profit entities to the detriment of the City of the Isle of Palms. City of Isle of Palms ATAX grant funding should be expected to be awarded on a reimbursement basis. Applications with documented expenditures occurring within the City of Isle of Palms are often viewed more favorably. Filing an application for City of Isle of Palms ATAX funding is no guarantee that same will be awarded. City of Isle of Palms ATAX grants are required to be used for the designed and sole purpose of promoting local community tourism and tourism related activities in accordance with State of South Carolina law. Stated another way, City of Isle of Palms ATAX grants are to be used to enhance the provision of Isle of Palms public and other services and benefits for tourists. ATAX grants may be used for no other purpose, other than as designed and designated by law. For more detailed information relative to the specified use of ATAX grants, please refer to, *inter alia*, SC Code Sections 6-1-530, 6-4-10 et. seq., TERC directives, its advisory opinions and relevant Court Decisions.

Please note that any City of Isle of Palms grant of ATAX funds, as well as Applications for City of Isle of Palms ATAX grants, will be subject to disclosure under what is commonly known as Freedom of Information laws. City of Isle of Palms ATAX grants are, with limited exceptions, intended to support and not supplant local community projects, to the benefit of tourists. City of Isle of Palms ATAX grants for advertising are expected to be utilized to generate local tourism from outside the local and regional communities. A high priority will usually be given to those projects and events generating overnight stays on the Isle of Palms during the traditionally non-peak periods of tourism. Projects or events for which City of Isle of Palms ATAX funding is sought must take place within the city limits of the City of Isle of Palms, be designed so as to not limit or impose a hardship on tourism, visitors and residents within the City of Isle of Palms and be open to the general public.

Events requiring the purchase of tickets to third party venues outside of the City of Isle of Palms shall not, except in extraordinary circumstances, be considered for ATAX funding purposes. Applicants for City of Isle of Palms ATAX funding grants must be qualified to conduct business within the city limits of the City of Isle of Palms and in South Carolina. Applicants for City of Isle of Palms ATAX grants must provide proof of the maintenance of a checking account with a duly recognized financial institution. Applicants must establish that ATAX funds received from the City of Isle of Palms are used for the intended purposes of enhancing tourism within the City of Isle of Palms. Normally, City of Isle of Palms ATAX grants are not available nor to be used for staffing purposes or for merchandise “giveaways”. Matching grants are typically looked on with more favor than sole source City of Isle of Palms ATAX grant funding. At least 50% of advertising for City of Isle of Palms events is expected to take place outside the confines of the region.

### ATAX Grant Process

To be considered for funding, a fully completed Isle of Palms ATAX grant application must be timely submitted to the City of Isle of Palms, utilizing the form and format set forth by City of Isle of Palms (see application readily available online at [www.iop.net](http://www.iop.net)). Upon verification that the application is complete and, subsequent to an initial staff assessment, the existing City of Isle of Palms policy and procedure is for the application(s) to be submitted to the Isle of Palms Accommodations Tax Advisory Committee (Committee) for further review and consideration. The Committee must have a sufficient opportunity to review the application(s) and shall thereafter set a meeting date. The applicant will be publicly advised of date(s) set for the Committee meeting, for the purpose of recommending, declining adjusting applications and/or further action relative to the ATAX grant(s) being sought. Please note that the Committee meets at least once per year and usually more frequently, depending on the number and complexity of applications, as well as other factors and competing interests that may need to be assessed. It is stressed that it is the obligation of those applying for grants to independently verify and confirm the dates set for Committee meetings.

A designated person authorized by the ATAX grant applicant must attend the City of Isle of Palms ATAX Advisory Committee meeting to present the application for grant funding and be available to answer any questions that may be asked unless non-appearance has been requested in writing and specifically approved by the City of Isle of Palms Administrator and the Committee. ATAX grant applicant verbal presentations should be concise and are normally expected to last less than ten minutes, absent unusual circumstances and within the sole discretion of the Committee. Complete, thorough applications are likely to be viewed more favorably and may indeed obviate the need for verbal presentations in the discretion of the Committee. Upon due consideration, the City of Isle of Palms ATAX Advisory Committee will vote (and/or take other action) and thereafter, in its final analysis, submit its funding recommendations to the City of Isle of Palms Ways and Means Committee and in turn to the City of Isle of Palms City Council. Please note that City of Isle of Palms City Council makes the ultimate decision on the municipality’s behalf relative to funding of City of Isle of Palms

ATAX grant applications, but it does give due consideration to the opinions and recommendations of the City of Isle of Palms ATAX Advisory Committee.

Funding is, of course, dependent upon many factors, including the availability of ATAX funds received by City of Isle of Palms, TERC opinions that may have been considered, relevant Court decisions, in consideration of competing interests and needs for the funds. It is noted that the City of Isle of Palms' responsibility for beach renourishment, as well as in consideration of health and safety issues for the public in conjunction with tourist promotions tend to have a high priority in the evaluation of ATAX grant application criteria.

### Organizational Eligibility Requirements

- Applicant organizations are normally expected to have been in existence for at least one year prior to requests for ATAX grant funding.
- Except as otherwise allowed by law, applicants must provide proof of non-profit status and fall under one of the following categories:
  - Organizations exempt from federal income tax under Section 501 (C) (3) of the Internal Revenue Code and whose primary goal is to attract additional visitors through tourism promotion.
  - Destination Marketing Organizations, which are recognized non-profit organizations charged with the responsibility of marketing tourism for specific municipalities, counties or regions.
  - City of Isle of Palms organizational departments which do not otherwise have to meet Section 501 ©(3), et. seq. mandates, provided they may meet other requirements relative to benefiting tourists and/or promoting tourism within the City of Isle of Palms.

The City of Isle of Palms will not award ATAX funds to individuals, fraternal organizations or organizations that support political campaigns. The City of Isle of Palms will not provide ATAX funding for religious activity, however, funding may be considered for local non-secular activities that promote and/or benefit tourism. ATAX funds are not permitted to be used for the payment of legal fees, educational workshops, nor for health care services. ATAX grants are not available for scholarship purposes. In broad terms, ATAX funds are not allowed for local school related activities nor are they otherwise designed to be used merely to serve only a local community or region exclusively. Likewise, Isle of Palms ATAX funding is not available to fund the activities of remote locales that do not directly and specifically enhance tourism on the City of Isle of Palms.

# Grantees of City of Isle of Palms ATAX grant funding are not permitted to use such funds received to re-grant, “pass through” or otherwise transfer ATAX funds received to other organizations. All ATAX funds received must be utilized solely on direct program expenditures to promote local tourism by the entity receiving the funds. Any funds not utilized or expended for local tourism purposes must be returned to the City of Isle of Palms promptly, not to exceed one year of being granted.

### **Criteria for Project Eligibility**

Organizations and/or projects to be funded from City of Isle of Palms ATAX grants must have as their primary mission the attraction of tourists to the Isle of Palms and/or enhancing their tourist experiences, to include the metric of analysis of what is commonly called “heads on beds”. Those seeking to receive funding from City of Isle of Palms ATAX grants should expect their applications to be reviewed for the purpose of assessing the impact they have and/or are expected to have on the municipality’s tourism and tourism efforts. Priority will be given to organizations and/or projects that have the following characteristics:

- Generation of overnight stays in recognized commercially available lodging facilities within the City of Isle of Palms and are otherwise economically beneficial to the City of Isle of Palms by virtue of tourism, advertising, promotion, and aiding in replenishing the municipality’s ATAX account, as well as promotion , enhancement and highlighting of City of Isle of Palms’ historical and/or cultural venues, its beach in particular, recreational facilities and local community events, along with an appreciation of and enhancing the advantageous character and uniqueness of the local City of Isle of Palms community.

**Funding priorities:** The ATAX Advisory Committee considers the definition of “travel” and “tourism” in a customary manner and consistent with that utilized by TERC, to wit; the actions and activities of people traveling outside their home communities to the City of Isle of Palms for a purpose other than daily commuting to and from work. City of Isle of Palms ATAX grants are to be used to attract and provide positive experiences for its tourists, with an understanding and appreciation that the expenditure of those funds may as an ancillary matter benefit the local community and region as well. The concept of persons traveling to City of Isle of Palms from a distance of more than fifty miles and staying overnight has ordinarily been an accepted, complementary and appropriate definition of tourists/tourism for these purposes. *De minimus*, indirect contact by mere occasional visitors and/or “day trippers” from nearby regional communities for their benefit in particular are not normally considered acceptable for City of Isle of Palms ATAX grant funding purposes despite the fact that they may involve otherwise commendable and laudable goals and/or benefits.

The City of Isle of Palms ATAX Advisory Committee encourages those local projects which leverage ATAX funds as matching or “challenge” grants and/or which stimulate or add to the financial support contributed to the City of Isle of Palms projects for which ATAX funding is sought by private and commercial /industry purses. The Committee will not ordinarily look with favor on those applications that have used and/or contemplate using any portion of ATAX grant funds to retire old debt or to cover previously incurred expenses or operating losses not forming a basis for the City of Isle of Palms ATAX grant currently being sought. All grant funds awarded are expected to be expended by the recipient in a timely manner and are not designed or anticipated to be used for purposes of a debt “carry forward”. Again, it is reemphasized that re-granting, sub-granting, pass-throughs and/or other similar transfer to another entity of City of Isle of Palms ATAX grants is strictly prohibited.

### **Application Components**

Completed applications are to be timely submitted to:

Isle of Palms

1207 Palm Blvd.

PO Box 508 Isle of Palms, SC 29451

If you have questions, you may call 843-886-6428 or email Rhanna@iop.net

Make sure all fields of your application are completed. Failure to do so may be considered as grounds alone to reject an application. The application must be signed by an authorized representative of the entity seeking City of Isle of Palms ATAX funding. If your organization is volunteer driven and does not have an executive director, please note it in the application and indicate who is designated, who has agreed to act on behalf of the organization and who is otherwise fully responsible for its acts. Eight copies of your Isle of Palms ATAX grant application are required to be submitted to the City of Isle of Palms.

**General Description** – Describe the project for which ATAX funding is sought (a) in its totality and as expected completion of the presently known ultimate stage, and/or (b) the portion, phase or section of the total project for which funding is now being requested. In particular, describe how your project will promote tourism within the Isle of Palms.

- Include a thorough, but concise description (who, what, when, where and why).
- Include information about innovative ideas, community support and partnerships.
- Describe coordination that has been completed or will be needed with other organizations, if they are engaged in similar or competing activities, and/or, if they will be expected to be the beneficiary of this project.

**Benefit to Tourism** – Describe how will your project or event will promote and highlight the City of Isle of Palms historic and cultural venues, recreational facilities, beach and special events, and the uniqueness and overall personality of the local community. Describe how your project will impact tourism within the City of Isle of Palms, both positively and negatively. Include all relevant and supporting data. Describe how you are working with local hotels and others providing tourist lodging within the City of Isle of Palms, as well as hospitality related businesses, to enhance tourists’ positive experiences.

**Benefit to the Community** - Describe how your project will benefit and/or detract from the City of Isle of Palms, its residents, tourists and visitors. Include all relevant supporting data and other records or history.

**Previous Success/Organization Capability** – Describe how your organization will manage and has in the past successfully managed or failed in its efforts to manage this project or similar projects. Describe your organization’s capacity for managing your project for which you seek City of Isle of Palms ATAX funding.

**Project Marketing Plan** – Set forth your marketing, advertising and other promotional plans for your project or event. How will you track tourists, visitors and overnight stays? What methods are you using to separately track tourists, visitors (such as day trippers) and residents. How will you separately count the number of tourists, visitors and residents that attend your event or otherwise participate? It is reemphasized that it is important that you provide credible evidence reflecting the number of tourists spending the night on the Isle of Palms, as well as the financial impact as a result of your project/event.

**BUDGET AND ELIGIBLE EXPENDITURES** – Your budget should reflect in financial terms the actual costs of achieving the objectives of the project(s) you propose in your application. City of Isle of Palms ATAX funds are to be used for tourism related expenses only.

**Per Title Six (6-4-5) of SC State Law**, ATAX funds are required to be used for:

- a) advertising and promotion of tourism so as to develop and increase tourist attendance through the generation of publicity;
- b) promotion of the arts and cultural events;
- c) 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;
- d) 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;



- e) public facilities such as restrooms, dressing rooms, parks, and parking lots;
- f) tourist shuttle transportation;
- g) control and repair of waterfront erosion;
- h) operating visitor information centers.

All grant funds must be expended by the recipient organization for tourism purposes. Otherwise, they are to be promptly returned to the City of Isle of Palms. Re-granting, sub-granting and/or "pass through" of ATAX grant funds is **not** allowed.

Expenditures must be consistent with your application budget. Only goods and services that comply with the ATAX Guidelines and State Law are permitted. Project or event vendors will not be paid directly by the City of Isle of Palms from ATAX grants. Your budget should reflect in financial terms the actual costs of achieving the objectives of the project(s) you propose and/or have expended in your application. Be as detailed as possible in your budget narrative. If awarded, this information will be compared to your payment requests.

**APPLICATION EVALUATION** – Though not an all-exhaustive list, the Committee will use the following evaluation criteria along with other relevant factors to evaluate applications and proposed projects. The individual factors are important in project evaluation, as they are an indication of the degree to which the proposed project will contribute to tourism within the city limits of the City of Isle of Palms. Please ensure that you review these factors and include the elements in your application. These factors include, but are not limited to:

- Thoroughness of Proposal: Are responses clear and complete? Is your project's budget complete? Are all relevant project documents provided?
- Benefit to Tourism: How well and to what degree will your project promote tourism within the City of Isle of Palms? If so, how? Will it promote a positive image for the City of Isle of Palms? Will it attract tourists and visitors, build new audiences and encourage tourism expansion? Will it increase awareness and appreciation for the local amenities, history, facilities, and natural environment, as well as affect local residents in a positive manner so as to promote tourism? How and why do you expect it to do so?
- Benefit to the Community: How will this project benefit the citizens of the City of Isle of Palms in context? Will the project benefit or detract from other communities in the region? Who will attend the event? How many tourists and visitors will the event be expected to serve? Where will they be expected to park? What means are they expected to use for transportation on and off Isle of Palms? How will traffic, public safety and first responders, as well as Isle of Palms residents be affected by your project or event?
- Innovation: Is this project unusual or unique? If so, why? Does it move an existing program in a new direction and if so, how?
- Community Support: Does the project have broad-based community appeal or support? What is the evidence of need for this project within the City of Isle of Palms

city limits?

- Evidence of Partnerships: What kind and degree of partnership with others does the project exhibit? Does it exhibit volunteer involvement, inter-jurisdictional, corporate, business, and/or civic support?
- Management Capability: Does the applicant organization demonstrate an ability to successfully complete the project through effective business practices in the areas of finance, administration, marketing, and production? If so, how? If this organization has received funding previously, was the project more than marginally successful and how do you measure your successes and failures?
- Economic Impact & Accountability
- Reliable Tracking Mechanism: What metrics are you using to measure success? Surveys, ticket sale data, etc.
- Expected Revenue Generated: What are the projected direct and indirect dollar expenditures by visitors/tourists and others on the Isle of Palms as a result of your project? What is the estimated number of meals expected to be purchased and consumed on Isle of Palms by tourists and visitors relating to this project? What other expenditure of funds are tourists and visitors expected to make to benefit Isle of Palms? How many overnight stays on the Isle of Palms are expected as a result of your project's efforts and how do you track the success or lack thereof in attracting overnight tourists on the Isle of Palms?
- Reasonable Cost / Benefit Ratio Analysis: Does the benefit of the project (i.e. number of tourists estimated and expected revenue generated) exceed the cost of the project? If so how? Is this project "worth" its cost? What public services will be expended to accommodate your event (such as extra police, fire department, first responders, beach services, etc. ?

**APPLICATION PACKAGE** In order to be considered for funding, applicants must submit a complete application package for the City of Isle of Palms ATAX grant program. Complete applications include:

- Completed and signed application form. You can download the forms at the City of Isle of Palms web site- [www.iop.net/Accomodations](http://www.iop.net/Accomodations) Tax Advisory Committee.
- Agreement with the terms set forth herein by signature of the board chair or the executive director - If your organization does not have an Executive Director, please note this in the grant application and indicate who is assuming overall responsibility for your proposed project.
- Project budget and narrative (form included with the application).
- Required Attachments:
  - 1) IRS determination letter indicating the organization's 501 © (3) charitable status.
  - 2) Proof of current registration as a charity with the SC Secretary of State's Office. Visit [http://www.sos.sc.gov/Public\\_Charities](http://www.sos.sc.gov/Public_Charities) for more information.

- 3) Current list of board of directors
- 4) Three years most recent 990 tax returns.
- 5) Isle of Palms business license or business license assessment form where applicable.
- 6) If insurance is relevant, you must include a copy of your insurance policy listing Isle of Palms as an additional insured.

As well, you are required, as a condition of receiving a City of Isle of Palms ATAX grant, to agree to hold harmless and indemnify the City of Isle of Palms and its employees and City representatives relative to any and all claims against events or projects to which your City of Isle of Palms ATAX grant may relate, to include all legal fees and costs.

Also, if ATAX funds granted by the City of Isle of Palms are deemed by the City of Isle of Palms in its sole discretion to have been either misused and/or not utilized within six months of being granted, the applicant shall be required to return all such granted funds to the City of Isle of Palms, plus interest and legal fees that may be incurred, if any, associated with collection of those sums due the City of Isle of Palms.

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 Accomodatoin. Tax Advisory Committee:	
Date _____	Approved _____
Denied _____	Amended _____
Other _____	

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

A. Project Name: \_\_\_\_\_

B. Applicant Organization: \_\_\_\_\_

1. Mailing Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email: \_\_\_\_\_

2. Project Director: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email \_\_\_\_\_

3. Description of Organization, Its Goals and Objectives:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

C. Description and Location of Project:

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Single Event?  Ongoing Event/Annual Need?

1. Date(s): of project/ event or start date:  Completion date:
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 () compared to Isle of Palms residents () vs. visitors from within 50 miles such as "day trippers" ()

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\*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?  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.
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. \_\_\_\_\_

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

\_\_\_\_\_

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

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? \_\_\_\_\_
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.

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**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.

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

1. Sponsorships or Fundraising: Amount \$ \_\_\_\_\_ From \_\_\_\_\_  
\_\_\_\_\_
2. Entry Fees : Amount \$ \_\_\_\_\_ From \_\_\_\_\_
3. Donations: Amount \$ \_\_\_\_\_ From \_\_\_\_\_
4. Accommodations Tax Funds Request: Amount \$ \_\_\_\_\_  
Date(s) Required: \_\_\_\_\_ Lump Sum \_\_\_\_\_ Installments \_\_\_\_\_
5. Other:
6. Total Funding: \_\_\_\_\_ Total Budget: \_\_\_\_\_

**G. Financial Analysis**

Please Provide a Line Item Budget for your project/event

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

(1) Lump Sum(s): \$ \_\_\_\_\_ on \_\_\_\_\_ (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?  
\_\_\_\_\_
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.  
\_\_\_\_\_
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. \_\_\_\_\_
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. \_\_\_\_\_
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. \_\_\_\_\_
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? \_\_\_\_\_ 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? \_\_\_\_\_ 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.

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