

RESOLUTION NO. 2026-08
AUTHORIZING EXTENSIONS OF AWARDED ALLOCATION
OF THE ACCOMMODATIONS TAX ADVISORY COMMITTEE
FOR THE DISBURSEMENT OF REVENUES FROM
THE ACCOMMODATIONS TAX YEAR 2023-2024
AND AUTHORIZING UNUSED ALLOCATIONS OF THE ACCOMMODATIONS TAX
YEAR 2022-2023 FUNDS BE ADDED AND REDISTRIBUTED TO THE
ACCOMMODATIONS TAX YEAR 2024-2025
ACCOMMODATION TAX FUNDING PROGRAM

WHEREAS, the City of North Augusta receives state accommodations tax funding from the state of South Carolina; and

WHEREAS, the City receives more than fifty thousand dollars in state accommodations taxes and pursuant to Section 6-4-25 Code of Laws of South Carolina, formed a local advisory committee consisting of seven members via Resolution 2019-32 and updated via Resolution 2020-45; and

WHEREAS, Section 6-4-10(4) provides, in part, that the funds received by a municipality collecting more than fifty thousand dollars from the state accommodations tax must allocate the remaining balance, after statutory directed allocations to the General Fund and advertising and promotion funds, to the special fund to use for tourism related expenditures; and

WHEREAS, City Council adopted Resolution 2024-56, which authorized funding be allocated as recommended by the local accommodations tax advisory committee and that the funding source be the Accommodations Tax Fund for tax year 2023-2024; and

WHEREAS, the local accommodations tax advisory committee met and reviewed the extension letters and voted to recommend the funding allocations be extended through the tax year 2024-2025 attached hereto, marked as Exhibit A for Council's consideration; and

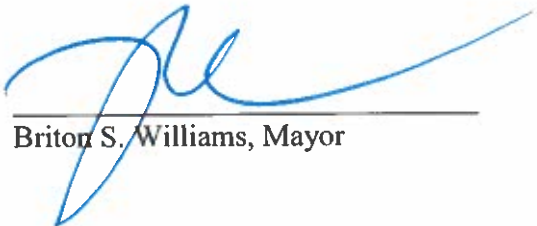
WHEREAS, City Council adopted Resolution 2025-05, which authorized extensions of awarded allocation of the Accommodations Tax Advisory Committee for the Disbursement of Revenues from the Accommodations Tax Year 2022-2023; and

WHEREAS, the local Accommodations Tax Advisory Committee met and reviewed the unused funds of the extended allocations from the Accommodations Tax Year 2022-2023 which resulted in \$40,939.88 and voted to recommend that the City Council add and redistribute the unused funds to the Accommodations Tax Year 2024-2025 Accommodation Tax Funding Program; and

WHEREAS, the Accommodations Tax Advisory Committee shall request for new applications for the unused funds of \$40,939.88 to be redistributed for the Accommodations Tax Year 2024-2025.

NOW THEREFORE BE IT RESOLVED by the Mayor and City Council for the City of North Augusta, in meeting duly assembled and by the authority thereof that funding allocation be extended as recommended by the local accommodations tax advisory committee and that the funding source be the Accommodations Tax Fund for tax year 2023-2024 and that the unused funds of \$40,939.88 from the Accommodations Tax Year 2022-2023 be redistributed to the Accommodations Tax Year 2024-2025.

DONE, RATIFIED AND ADOPTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF NORTH AUGUSTA, SOUTH CAROLINA, ON THIS 2nd DAY OF FEBRUARY, 2026.



Briton S. Williams, Mayor

ATTEST:


Jamie Paul, City Clerk

Exhibit A



Olde Towne Preservation Association
P O Box 7915
North Augusta, SC 29861

December 22, 2025

City of North Augusta
State Accommodations Tax Funding Program
Attn Jamie Paul, City Clerk
P O Box 6400
North Augusta, SC 29861

State Accommodations Tax Grant for FY 23-24

On behalf of the Olde Towne Preservation Association, I am requesting approval to extend the above grant through 2026.

Due to the damages Hurricane Helene caused at the Living History Park, the park has been closed for over a year. Our main income producing building, The Colonial Barn, sustained heavy damage and we had to refund all rentals that were scheduled after September 27, 2024 and to date. We also have not been able to earn any rental income for the last 13 months.

The Board members feel confident that we will earn enough money during 2026 to match the above grant.

I appreciate you considering this request.

Sincerely,

Judith K Dooley

Judith K Dooley
Treasurer



December 12, 2025

Dear Members of the Grant Committee,

I am writing to respectfully request an extension for the Downtown Promotions/Amenities grant for the FY23/24 period. Our team recently received guidance regarding the use of multiple grant funds on a single project. This clarification has a direct impact on our planned use of the awarded funds.

Until now, we understood that the Creighton Park restroom project aligned with the purposes of both the Downtown Promotions/Amenities and Greenway Projects and could therefore be supported by both funding sources. We have since learned that guidelines restrict combining funds from both programs for the same project, even when the project meets the intent of each grant. This new information has required us to reevaluate the use of our Downtown Promotions/Amenities grant.

To remain fully compliant with grant requirements and ensure responsible use of awarded funds, we are requesting additional time to pivot our spending in a strategic manner. An extension would allow us to make the necessary adjustments while continuing to advance the goals as outlined in our application.

We appreciate your consideration of this request and would welcome any additional guidance the committee may have regarding this matter. Please let us know if further information or documentation is needed as you review our request.

Thank you for your time and your continued support of our community initiatives.

Sincerely,
Avery Spears-Mahoney
Executive Director
NA Forward



803-510-0011
P.O. Box 6067
North Augusta, SC 29861-6067