

Tuesday, January 3, 2023


bluffton
 HEART OF THE LOWCOUNTRY

ACCOMMODATIONS TAX GRANT APPLICATION

DUE 12:00 P.M. (NOON) ON JANUARY 3, 2023

Application Date Tuesday, January 3, 2023

Full Legal Organization Name Palmetto Bluff Conservancy

Project Name Duffy Boat Tours

Total Project Costs \$103,330

Total ATAX Funds Requested 35000

Percent of Total Budget 33.87

Address 19 Village Park Square
Bluffton, SC, 29910

Applicant must be designated as a non-profit entity to receive ATAX funds. Please include a copy of your organization's non-profit status, such as your IRS Designation Letter.



Palmetto Bluff Conservancy I... .pdf

Please upload a copy of your current Town of Bluffton Business License, which is required of all applicants.



Business License to be submi....pdf

Organization Primary Point of Contact Jay Walea

Title Director of Conservancy

Phone Number (843) 706-6465

E-Mail Address jwalea@pbconservancy.org

Organization Secondary Point of Contact Christine Wrobel

Title Director of Marketing and Public Relations, Montage Palmetto Bluff

Phone Number (843) 540-0180

E-Mail Address christine.wrobel@montage.com

TOWN OF BLUFFTON ACCOMMODATIONS TAX GRANT APPLICATION

Project Description:

To further the educational reach of the environmental programming at Palmetto Bluff we are expanding our program to the waterways. Taking resort guests on tours through the internal waterways allows guests to connect with the environment from a different perspective. The boat will be utilized under the Naturalist programming offered at Montage Palmetto Bluff. Tours will be offered 4 to 5 days a week showcasing the property and its wildlife from the perspective of the interior waterways.

The purchase of a Duffy boat would be approximately \$70,000. The operation and maintenance of the boat would be contributed by Montage Palmetto Bluff in conjunction with the Palmetto Bluff Conservancy. Tours would have a \$30 per person charge with \$10 per tour going directly to the Palmetto Bluff Conservancy. The remaining fee would fund the operation and maintenance of the waterway tours.

Montage Palmetto Bluff currently funds the employment of a Naturalist that conducts land tours and works as an extension of the Palmetto Bluff Conservancy. The Duffy would enhance the programming opportunities and create a stream of funding that would go to the Palmetto Bluff Conservancy.

All advertising/marketing paid for with Town of Bluffton Accommodations Tax dollars must incorporate the branding shown here: [Town of Bluffton Brand Standards](#). The use of the Town's logo must meet the design standards outlined at the aforementioned link and be approved by the Town. Designs may be submitted electronically using this [link](#). Please allow five (5) business days for approval.

Impact on or Benefit to Tourism:

The environment of the Lowcountry is a unique and beautiful ecosystem. The local community has taken great strides to protect this environment while growing our community and tourism. There are currently no tours operating that provide a portion of their sales as ongoing direct benefit to organizations that are responsible for the protection and stewardship of the Lowcountry environment. The development of the Duffy Boat Tours at Palmetto Bluff will provide a direct benefit to the Palmetto Bluff Conservancy for many years to come.

The Naturalist program offered at Montage Palmetto Bluff is an extension of the Palmetto Bluff Conservancy with programming specifically for resort guests (tourists) visiting the area.

In 2022 the Naturalist program secured over 11 million impressions in the media through publications such as Well + Good, Travel + Leisure, and Luxury Travel Magazine. With additional programming, this expands the opportunity for public relations outreach. All media hosted at Montage Palmetto Bluff would have a Naturalist waterway tour built in as a part of their experience at the property and the property hosts on average 15 media/influencers per year.

This would also expand the reach of Conservancy programming to tourists at Montage Palmetto Bluff as boat tours are the number one type of programming guests seek when reserving activities.

In 2022 Montage Palmetto Bluff hosted over 72,000 guests at the resort. The top 10 markets for visiting guests were New York, Charleston, Atlanta, Chicago, Charlotte, Los Angeles, Jacksonville, Savannah, Boston and Greenville/Spartanburg. Beginning in June 2022 the resort began tracking all Naturalist programming and served over 400 guests in six months for land-based programming.

The promotion of the new Naturalist waterway tour program would be included on the Montage Palmetto Bluff website which receives over 450,000 unique views annually. It would also be included in promotion on social media through Facebook (19K+ followers) and Instagram (76K+ followers)

It is estimated that in 2023 the resort will host over 96,000 guests. With the addition of waterway tours, Naturalist programming could conservatively serve an additional 1500 guests.

"Tourist" means a person who does not reside within the corporate limits of the Town or within a Town zip code that takes a trip into the corporate limits of the Town for any purpose, except daily commuting to and from work.

"Travel" and **"Tourism"** mean the action and activities of people taking trips outside their home communities for any purpose, except daily commuting to and from work.

Project/Event Start Date: Monday, January 16, 2023

Project/Event Completion Date: Friday, December 29, 2023

Multi-Year Project/Event?

Permits Required, if any: None

Additional Comments:

This would be a one-time boat investment that would have many years of return and enrichment to the tourism outreach in our community.

TOWN OF BLUFFTON ACCOMMODATIONS TAX GRANT APPLICATION

FINANCIAL INFORMATION

Project/Event Line Item Budget



2023 Duffy Budget.pdf

Most Recent Fiscal Year Balance Sheet and Profit and Loss Accounting Statement



Fiscal Year Balance Sheet an... .pdf

Financial Guarantee



Financial Guarantee to be su... .pdf

Please list all contributions made to the project/event by the sponsoring organization. This shall include both monetary and in-kind goods and/or services, as applicable.

Contribution N/A

Amount/Value 0

Contribution N/A

Amount/Value 0

Have you requested, received or been awarded funding from other sources or organizations (including additional ATAX funds from other local entities) for this project/event?

If yes, please list all sources and amounts:

Funding Source	Montage Palmetto Bluff
Amount	68330

TOWN OF BLUFFTON ACCOMMODATIONS TAX GRANT APPLICATION

PRIOR RECIPIENT'S REPORT

If your organization has received ATAX funding from the Town of Bluffton in previous years, you must complete the below information. Only the information for the most recent round of funding is required. If you have not received ATAX funding from the Town of Bluffton, please answer "No" and skip this section and sign and submit your application.

Has your organization previously received ATAX funds from the Town of Bluffton?

Yes

Project/Event Name Palmetto Bluff Tree Lighting

Year 2019

Amount Awarded 18337.81

Was project completed?

Yes

How were the funds used?

Facilities and advertising for event

What impact did this project/event have on the community or benefit tourism? Describe how the tourism data was measured.

It attracted guests to the area for a festive holiday event.

Please provide the project/event budgets for the previous two (2) years.



Palmetto Bluff- Annual Tree L....pdf

All applicants will be required to come before the Accommodations Tax Advisory Committee (ATAC) and answer any and all questions when scheduled to do so.

Any organization awarded funds for advertising/marketing must incorporate the Bluffton Heart of the Lowcountry brand logo in all promotional materials and advertising.

The South Carolina Freedom of Information Act (FOIA) defines a "public body" as any organization or corporation supported in whole or in part by public funds or expending public funds. If awarded, your organization's acceptance of public funds from the Town of Bluffton may cause your organization to come within the meaning of "public body" as defined by the Freedom of Information Act. S.C. Code Ann. §30-4-10, et seq. (Supp. 2002). Accordingly, this is to advise that by accepting public funds, your organization may be subject to the South Carolina Freedom of Information Act.

By submitting this application, the organization certifies that it has read and understands the paragraphs above. The organization additionally certifies that it does not discriminate in any manner on the basis of race, color, national origin, age, sex, disability, religion, or language, and that all funds that may be received by the applicant organization from the Town of Bluffton, South Carolina will be solely used for the purposes set forth in this application and will comply with all laws and statutes, including the South Carolina Code of Laws regarding Allocations of Accommodations Tax Revenues.

By typing your name below, you are signing this application electronically. You agree that your electronic signature is the legal equivalent of your manual signature on this application.

Christine S Wrobel

Signatory's Title or Position

Christine Wrobel

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JUN 16 2004

PALMETTO BLUFF FOUNDATION INC
C/O PALMETTO BLUFF CONSERVANCY
147 PALMETTO BLUFF RD
BLUFFTON, SC 29910

Employer Identification Number:
41-2128551

DLN:

17053086025004

Contact Person:

STEPHEN D SEOK

ID# 31125

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

December 31

Form 990 Required:

Yes

Addendum Applies:

No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

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 509(a)(3).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(3) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the

Letter 947 (DO/CG)

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PALMETTO BLUFF FOUNDATION INC

part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(3) organization.

Donors may deduct contributions to you 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 if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

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PALMETTO BLUFF FOUNDATION INC

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, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

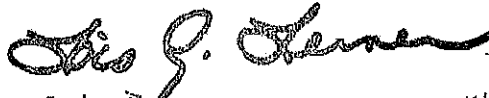
If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

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Business License to be submitted by 1/6/23

Duffy Inland Waterway Tour Budget

	January	February	March	April	May	June	July	August	September	October	November	December	Total
Associate Salary to Operate funded by Montage			\$3,333	\$3,333	\$3,333	\$3,333	\$3,333	\$3,333	\$3,333	\$3,333	\$3,333	\$3,333	\$33,330
Cost of Duffy	\$70,000												\$70,000
Estimated Revenue Generation													
average 36 ppl per week/\$30pp			162	144	162	162	144	180	144	162	144	144	1548 guests
Revenue to Montage \$20/pp			\$3,240	\$2,880	\$3,240	\$3,240	\$2,880	\$3,600	\$2,880	\$3,240	\$2,880	\$2,880	\$30,960
Revenue to Conservancy \$10/pp			\$1,620	\$1,440	\$1,620	\$1,620	\$1,440	\$1,800	\$1,440	\$1,620	\$1,440	\$1,440	\$15,480

Profit and Loss Statement Submitted

BUDGET 2023		
	INCOME	
43000	Burn Festival Revenue	\$110,000.00
44000	Contracted Services for Palmetto Bluff	\$185,000.00
	Total Developer Reimbursements	\$185,000.00
45100	PB Events (Races, Field & Fire)	\$17,000.00
45400	Restricted Donations (Friends of the Conservancy)	\$45,000.00
45500	Montage Room Donations/Programs	\$40,000.00
45600	Misc Donations (Programs, races, property owner donations)	\$30,000.00
	Total Fundraising	\$132,000.00
46000	History Book Sales	\$100,000.00
46100	Logo Sales	\$0.00
	Inventory Sales Total	\$100,000.00
47100	Design Review Board	\$68,750.00
47200	Wildfire Prevention	\$68,750.00
47300	Herd Management	\$68,750.00
47400	Nuisance Control	\$68,750.00
	Preservation Trust Services Total	\$275,000.00
49400	Investment Income	
48000	Community Enhancement Fee	\$725,578.50
	Total Income	\$1,527,578.50
	Cost of Goods Sold	
50100	History Books	\$22,700.00
50300	Logo Items	\$0.00
	Total Cost of Goods Sold	\$22,700.00
	Total Income-COGS	\$1,504,878.50

BUDGET 2023		
	EXPENSE	
60200	Depreciation	\$30,000.00
	Operating Costs	
62100	Accounting	\$60,000.00
62120	Auditor	\$15,000.00
62130	Automobile Insurance	\$10,000.00
62140	Bank Service Charges	\$3,000.00
	Building Repair and	
62150	Maintenance	\$5,000.00
62160	Business Meals	\$1,000.00
62170	D&O Liability Insurance	\$2,122.50
62180	Delivery Charges	\$100.00
62190	Electricity	\$5,500.00
	Equipment Repair and	
62200	Maintenance	\$500.00
62210	Fundraising Dinner	\$2,500.00
62230	Inventory Loss	\$200.00
62250	Legal Fees	\$8,000.00
62260	Liability Insurance	\$28,706.70
62270	Marketing/Communications	\$5,000.00
	Miscellaneous Operating	
62280	Expenses	\$300.00
62290	Mobile Phone	\$0.00
	Board Meeting/Travel/NALT	
62300	Expenses	\$10,000.00
62320	Office Cleaning	\$4,500.00
62330	Office Equipment	\$1,000.00
62340	Office Supplies	\$3,500.00
62350	Pest Control	\$1,000.00
62370	Salaries (benefits included)	\$788,764.72
62380	Taxes and Licenses	\$7,500.00
62400	Vehicle Expenses- Gas	\$15,000.00
	Vehicle Expenses- Repair &	
62410	Maintenance	\$20,000.00
62420	Water/Sewer	\$350.00
	PB Conservancy Operating Costs	\$998,543.92

BUDGET 2023		
63000	Research Initiatives	\$75,000.00
	Total Research	\$75,000.00
	Land Management	
64100	Capital Expenses	\$0.00
64200	Contract Services	\$15,000.00
	Equipment Repair/	
64250	Maintenance	\$8,000.00
64300	Herbicide	\$6,000.00
64500	Large Equipment purchase	\$10,000.00
64550	Misc expense	\$500.00
64650	Small equipment and parts	\$5,000.00
	Cemetery	
64665	Preservation/Restoration	\$33,000.00
	Preserve and Cemetery	
64680	Maintenance	\$10,000.00
	Land Management	\$87,500.00
	Programs, Education, Events	
64450	Internships	
65150	Programs, Events, Supplies	\$22,000.00
65200	Books, Reference Materials	\$5,000.00
65240	Races	\$2,000.00
65250	Burn Festival	\$45,000.00
65300	Catering	\$1,000.00
	Continuing Education/	
65350	Professional Memberships	\$7,500.00
65400	Equipment and Signs	\$1,500.00
65450	Field Trips	\$5,000.00
65500	Gear and Clothing	\$1,500.00
65670	Hunting	\$1,000.00
65750	Miscellaneous	\$3,000.00
65950	Thermacells, Repellants, etc	\$1,300.00
	Programs, Education, Events	\$95,800.00

BUDGET 2023		
	<i>Wildlife Management</i>	
66150	Corn	\$8,000.00
66160	Seed	\$10,000.00
66170	Fertilizer	\$7,000.00
66200	Equipment & Materials	\$6,500.00
	Equipment Repair	
66250	Maintenance	\$5,000.00
66350	Guns, Ammunition, Etc.	\$12,500.00
66450	Licenses, Permits, Etc.	\$1,000.00
66550	Meat Processing	\$2,500.00
66575	Skinning shed	\$2,500.00
66650	Thermacells, repellants	\$0.00
	<i>Total Wildlife Management</i>	\$55,000.00
	<i>Reserve Account</i>	\$163,000.00
	<i>Total EXPENSE</i>	\$1,505,843.92
	<i>Total Income-Expense</i>	\$34.58

Palmetto Bluff Conservancy
655 Old Moreland Road
Bluffton, SC 29910
January 2, 2023



Town of Bluffton
20 Bridge Street
Bluffton, SC 29910

Dear Members of Accommodations Tax Advisory Committee,

The Palmetto Bluff Conservancy respectfully requests funds for the purchase of a Bay Island 22 Duffy Boat.

The property's array of awards and accolades, paired with our robust regional and national media campaign, drive significant traffic to Palmetto Bluff. We welcome visitors from all areas of the country and enjoy the opportunity to introduce them to the Lowcountry lifestyle, in particular, sharing the beauty of nature through the Palmetto Bluff Conservancy.

The Palmetto Bluff Conservancy is a 501(c)(3) not-for-profit, and an independent organization created to be the conservation safeguard for the thoughtful and sustainable development of Palmetto Bluff. The Palmetto Bluff Conservancy is dedicated to increasing the understanding of the natural and cultural environment of the Lowcountry. From rigorous ecological and archaeological studies to the citizen science bluebird nesting surveys, the Conservancy team is actively involved in many research initiatives at the Bluff. Current projects include monitoring bat and bird communities, analyzing artifacts from antebellum Pettigrew Plantation, and surveying for the federally endangered northern long-eared bat. Residents and guests may participate in research, education opportunities, lectures, events, and excursions to enhance their understanding of the ecology and history of Palmetto Bluff, Bluffton, and the Lowcountry.

Duffy tours on the inland waterways will not only increase hotel occupancy and promote Palmetto Bluff and the Town of Bluffton, they will also create awareness and stewardship of the Palmetto Bluff Conservancy. The Conservancy approves the sponsorship of these events.

Thank you for your consideration. We welcome you to 'Discover the Bluff' anytime with the Palmetto Bluff Conservancy.

Sincerely,

A handwritten signature in blue ink, appearing to read "J.S. Walea". The signature is fluid and cursive, with a long horizontal stroke at the end.

Jay Walea
Director of Conservancy
843.706.6465
jwalea@pbconservancy.org

Accommodations Tax Funding Final Report

You may record information directly on this form or create a separate document for more detailed responses.

I. PROJECT INFO:

Organization Name: Town of Bluffton Conservancy 2020-2003
 Project Name: Annual Holiday Celebration and Tree Lighting
 Contact Name: Alex Gregory Phone: 843.706.6620

II. PROJECT COMPLETION:

Were you able to complete the project as stated in your original application? YES, EXPENSES VARED.
 If no, state discrepancies. SPENT MORE IN FACILITIES AND SERVICES, LESS IN ADVERTISING THAN PLANNED.

III. PROJECT SUCCESS:

Please share any additional comments regarding the project (e.g. lessons learned, successes, problems encountered, etc.) Amazing Success - Biggest Turnout EVER

IV. PROJECT ATTENDANCE:

Record numbers in table below. Numbers are to reflect attendance and funds received for projects for both the current and previous periods.

	Prior Period	Current Period
Total for event/project	X	<u>52037.51</u>
Amount funded by Town of Bluffton Accommodations Tax	X	<u>18337.81</u>
Amount funded by other sources	X	<u>33700.10</u>
Total attendance	X	<u>2,200 est.</u>
Total tourists	X	<u>400 est.</u>

V. METHODS:

Please describe the methods used to capture the attendance data listed above (e.g. license plates, zip codes, surveys, etc.) Head Count & Oceanicart Signs

VI. PROJECT BUDGET:

Please attach report indicating project income and expenses compared to budget for current grant.

VII. ORGANIZATION SIGNATURE:

Provide signature of official within organization, verifying accuracy of above statements.

Alex Gregory
 Name
[Signature]
 Signature

Director of Street & Marine
 Title
1.10.20
 Date

2019 Annual Holiday Lighting and Programming								
						Budget	Actual	
Revenue								
Sponsorship								
	ATAX - Bluffton (Requested)	\$	25,000.00	\$	25,000.00	\$	18,337.81	
	Montage Sponsorship (committed)	\$	25,000.00	\$	25,000.00	\$	25,000.00	
Program and Event Tickets								
	Food Concession Related Sales	1250	\$	3.50	\$	4,375.00	\$	2,200.00
	Beverage Concession Related Sales	850	\$	4.25	\$	3,612.50	\$	6,500.00
Total Revenue				\$	57,987.50	\$	52,037.81	
Expenses								
F&B Related Expense								
	Food	24%		\$	1,050.00	\$	528.00	
	Beverage	20%		\$	722.50	\$	1,300.00	
	Labor	35%		\$	2,795.63	\$	3,045.00	
	Other	10%		\$	798.75	\$	870.00	
Conservancy Costs								
	Conservancy Costs - Band Fee				\$5,500		\$5,500	
Program Related Costs								
	Production Fee/Electric Related			\$	2,500.00	\$	11,621.41	
	Holiday Décor/Trees/Lights			\$	16,500.00	\$	19,984.05	
	Lighting Install			\$	14,000.00	\$	2,030.82	
	Operating Expense			\$	850.00	\$	850.00	
	Security			\$	750.00	\$	750.00	
	Transportation/Parking			\$	750.00	\$	750.00	
Sales, Advertising and Promotions								
	Signage and Printing			\$	2,000.00	\$	837.81	
	Promotions, Marketing and Advertising			\$	10,100.00	\$	2,600.00	
Charity Contribution - 10% Ticket Sales								
	Donations at the event - Anticipate \$6500					\$	-	
Total Operating Expense				\$	58,316.88	\$	50,667.09	
Total NOI				\$	(329.38)	\$	1,370.72	