

Shore Protection Manager

J. Ryan Davenport
Tel: (252) 222.5835
Fax: (252) 222.5826
Ryan.davenport@carteretcountync.gov



CARTERET COUNTY BEACH COMMISSION MEETING
June 26, 2023; 2:00 pm
EMERALD ISLE TOWN BOARD ROOM

Remote Access Information (Zoom Meeting):

Video & Integrated Computer Phone:

<https://carteretcountync.zoom.us/j/5584427512?pwd=eFEvY29zZ0tzWjFPVjBLSFRVOENGUT09>

Meeting ID = 558 442 7512; Password = 728557

Phone Only Access: = 833 548 0276 US Toll-free (Meeting ID = 558 442 7512; Password = 728557)

AGENDA

(1)	Call to Order	<i>Chairman Navey</i>
(2)	Approval of Minutes. (Regular Beach Commission Meeting – May 22, 2022)	<i>Chairman Navey</i>
(3)	Discussion on “Beach Fund” \$30,000,000 Cap	<i>Ryan Davenport</i>
(4)	Occupancy Tax Update	<i>Ryan Davenport</i>
(5)	Other Business	<i>Ryan Davenport</i>
(6)	Public Comment	<i>Chairman Navey</i>
(7)	Adjourn (Next Meeting July 24)	<i>Chairman Navey</i>

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CARTERET COUNTY BEACH COMMISSION

Agenda Topic Cover Sheet

Approval of Minutes

Regular Beach Commission Meeting – May 22, 2023

Meeting Date: **6/26/2023**

Topic No. **2**

Suggested Action: A motion should be entertained to approve the May 22, 2023 meeting minutes with any recommended changes from the Beach Commission.

Attached for the Beach Commission's review, comments, and subsequent approval are the minutes for the Commission's May 22, 2023 regular meeting.

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Memorandum

To: Carteret County Beach Commission

From: Ryan Davenport

Re: Carteret County Beach Commission Meeting May 22nd, 2023 – Minutes

Attendance

Commission Members Danny Navey (Chair), Mayor Brodman (Co-chair), Tom Rule, Jimmy Farrington, Brooks Graham, Austin Waters, Larry Corsello, Darryl Marshall, Donald Hardy, Kyle Lagos and secretary Ryan Davenport, and the general public.

(1) Call to Order

Chairman Navey called the meeting to order. Introductions of each commission member present were made.

(2) Approval of Minutes

Jimmy Farrington made a motion to approve the minutes from the April 24th regular meeting. Commissioner Waters provided a second for the motion. The minutes were approved unanimously.

(3) CBRA Contract Extension

Ryan Davenport reintroduced the contract extension with Ward and Smith for governmental support on the CBRA layer at Bogue Inlet. The agreement would be good for another year and the total fee would remain at \$5,500. Mike McIntyre with Ward and Smith made a brief presentation on what has been accomplished over the past year and what would be worked on in the upcoming year. He answered various questions from Beach Commission members. Jimmy Farrington made a motion to extend the contract for another year. Brooks Graham provided a second. The motion passed unanimously. Ryan Davenport stated that he would prepare a memo to the Carteret County Board of Commissioners for final approval.

(4) Bogue Inlet Widener Cost Estimate

Ryan Davenport presented an estimated cost estimate from ACOE to purchase 160,000 cubic yards of sand from an upcoming Bogue Inlet dredging project. The total cost of the project would be \$2,665,000.00. NCDWR would cover 75% (\$1,998,750.00) of the cost. Emerald Isle has indicated that they would cover 12.5% (\$333,125.00) of the match. Mayor Brodman provided a motion to support the project as described with the agreement of Emerald Isle. Further discussion among the board occurred about what would happen if Emerald Isle did not support the project. Ryan Davenport stated at that

point the widener portion of the project would be a “no go” and ACOE would move forward with their portion of the project. Ryan Davenport also discussed how this money would be budgeted. Austin Waters provided a second for the motion. The motion passed unanimously.

(5) Occupancy Tax Update

Ryan Davenport presented the latest Carteret County Occupancy Tax update to the Commission. He stated that Occupancy Tax appears to be on trend with recent years. In March of 2022 a total of \$593,605.64 was collected. In March of 2023 a total of \$492,347.10 was collected

(6) Other Business

In other business Doug Huggett with Moffatt and Nichol provided a brief update on the Sand Search. He also stated that a Wilmington based engineering firm had been contracted with to take geotechnical samples from the Homers Point channel. He also stated that this will come in well within the \$10,000 approved budget for the study.

(8) Public Comment

No one provided public comments.

(9) Adjourn

Next meeting June 26, 2023

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CARTERET COUNTY BEACH COMMISSION

Agenda Topic Cover Sheet

Discussion on "Beach Fund" \$30,000,000 Cap

Meeting Date: **6/26/2023**

Topic No. **3**

Suggested Action: None

Open discussion on what is appropriate if the "Beach Fund" reaches its \$30,000,000 cap.

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GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2013

SESSION LAW 2013-223
HOUSE BILL 553

AN ACT TO MODIFY CARTERET COUNTY'S AUTHORITY TO LEVY AN ADDITIONAL ONE PERCENT ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX AND TO MODIFY THE DISTRIBUTION OF THE PROCEEDS OF THE TAX.

The General Assembly of North Carolina enacts:

SECTION 1. Section 2 of S.L. 2007-112, as amended by Section 40 of S.L. 2007-484, reads as rewritten:

"SECTION 2. Occupancy Tax. – (a) Authorization and Scope. – The Carteret County Board of Commissioners may levy a room occupancy and tourism development tax of five percent (5%) of the gross receipts derived from the rental of any room, lodging, or similar accommodation furnished by any hotel, motel, inn, tourist camp, condominium, cottage, campground, rental agency, or other similar place within the county that is subject to sales tax imposed by the State under G.S. 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose.~~the following:~~

- ~~(1) Religious organizations.~~
- ~~(2) Educational organizations.~~
- ~~(3) Any business that offers to rent fewer than five units.~~
- ~~(4) Summer camps.~~
- ~~(5) Charitable, benevolent, and other nonprofit organizations.~~

"SECTION 2.(b) Additional Occupancy Tax. – In addition to the room occupancy and tourism development tax authorized by subsection (a) of Section 2 of this act, the Carteret County Board of Commissioners ~~may, no earlier than July 1, 2010, may~~ levy an additional room occupancy and tourism development tax of one percent (1%) of the gross receipts derived from the rental of accommodations taxable under subsection (a) of Section 2 of this act ~~only if all of the following conditions have been met:~~act. Carteret County may not levy a tax under this subsection unless it also levies a tax under subsection (a) of this section.

- ~~(1) A development plan for the construction of a convention center has been approved by resolution of the board of county commissioners and the governing board of the municipality where the center is to be located by June 30, 2010.~~
- ~~(2) There is a signed contract between the appropriate local governments and a private developer that includes financing commitments for construction to begin no later than July 1, 2011.~~
- ~~(3) The county is levying the room occupancy and tourism development tax authorized under subsection (a) of Section 2 of this act.~~

"SECTION 2.(c) Repeal of Additional Occupancy Tax. — Carteret County's authority to levy the additional one percent (1%) room occupancy and tourism development tax under subsection (b) of Section 2 of this act is repealed as provided in this section if either of the following events occur:

- ~~(1) A cumulative total of ten million dollars (\$10,000,000) in proceeds from the additional one percent (1%) room occupancy and tourism development tax is collected, calculated beginning on July 1, 2010. The repeal under this subdivision is effective on the first day of the second month following the~~



~~date that the cumulative total of ten million dollars (\$10,000,000) is collected.~~

- ~~(2) Construction on the convention center has not begun by July 1, 2011. The repeal under this subdivision is effective September 1, 2011. Any funds collected before the repeal date must be redistributed to the Tourism Development Authority and used only to promote travel and tourism.~~

~~"SECTION 2.(d) Excess Proceeds from Additional Occupancy Tax. — Carteret County must redistribute any excess proceeds from the additional one percent (1%) room occupancy and tourism development tax authorized under subsection (b) of Section 2 of this act to the Tourism Development Authority to be used only to promote travel and tourism. For purposes of this subsection, "excess proceeds" means:~~

- ~~(1) Any proceeds in excess of ten million dollars (\$10,000,000) collected prior to the repeal date of the additional tax.~~
- ~~(2) Any proceeds collected but not spent in excess of the actual cost of the convention center.~~

~~"SECTION 2.(e) Administration. — A tax levied under this act must be levied, administered, collected, and repealed as provided in G.S. 153A-155. The penalties provided in G.S. 153A-155 apply to a tax levied under this act. The Carteret County Tax Collector must establish procedures to periodically audit the businesses subject to the tax levied under this act in order to ensure compliance with this act.~~

~~"SECTION 2.(f) Definitions. — The following definitions apply in this act:~~

- ~~(1) Beach nourishment. — The placement of sand, from other sand sources, on a beach or dune by mechanical means and other associated activities that are in conformity with the North Carolina Coastal Management Program along the shorelines of the Atlantic Ocean of North Carolina and connecting inlets for the purpose of widening the beach to benefit public recreational use and mitigating damage and erosion from storms to inland property. The term includes expenditures for the following:
 - ~~a. Costs directly associated with qualifying for projects either contracted through the U.S. Army Corps of Engineers or otherwise permitted by all appropriate federal and State agencies;~~
 - ~~b. The nonfederal share of the cost required to construct these projects;~~
 - ~~c. The costs associated with providing enhanced public beach access; and~~
 - ~~d. The costs of associated nonhardening activities such as the planting of vegetation, the building of dunes, and the placement of sand fences.~~~~
- ~~(2) Net proceeds. — Gross proceeds less the cost to the county of administering and collecting the tax, as determined by the finance officer, not to exceed three percent (3%) of the first five hundred thousand dollars (\$500,000) of gross proceeds collected each year and one percent (1%) of the remaining gross receipts collected each year.~~
- ~~(3) Promote travel and tourism. — To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourists or business travelers to the area; the term includes administrative expenses incurred in engaging in these activities.~~
- ~~(4) Tourism-related expenditures. — Expenditures that, in the judgment of the Tourism Development Authority, are designed to increase the use of lodging facilities, meeting facilities, or convention facilities in a county or to attract tourists or business travelers to the county. The term includes tourism-related capital expenditures.~~

~~"SECTION 2.(g) Use and Distribution of five percent (5%) Occupancy Tax Revenue. — If Carteret County levies only the room occupancy and tourism development tax authorized by subsection (a) of Section 2 of this act, the net proceeds of the tax must be distributed as follows:~~

- ~~(1) Travel and tourism promotion. — Carteret County must, on a quarterly basis, remit fifty percent (50%) to the Carteret County Tourism Development Authority. Beginning July 1, 2010, if the conditions in subsection (b) of~~

Section 2 of this act are not met, then Carteret County must, on a quarterly basis, remit sixty percent (60%) to the Carteret County Tourism Development Authority. After deducting its administrative expenses, the Authority must use all of the funds remitted to it under this subdivision to promote travel and tourism in Carteret County. Administrative expenses may not exceed ten percent (10%) of the total budget of the Tourism Development Authority and may not include costs associated with the operation of visitor centers.

- (2) Beach nourishment. — Carteret County must retain the remainder to be used only for beach nourishment on Bogue Banks. Any idle funds that are not spent for beach nourishment must be remitted to the Carteret County Tourism Development Authority and must be used only to promote travel and tourism in Carteret County. The county may not accumulate a balance of tax proceeds for beach nourishment in excess of fifteen million dollars (\$15,000,000).

"SECTION 2.(h) Use and Distribution of six percent (6%) Occupancy Tax Revenue. — If the conditions in subsection (b) of Section 2 of this act are met and Carteret County levies the room occupancy tax at a rate of six percent (6%) as authorized by subsections (a) and (b) of Section 2 of this act, the net proceeds must be distributed as follows:

- (1) Travel and tourism promotion. — Carteret County must, on a quarterly basis, remit fifty percent (50%) to the Carteret County Tourism Development Authority to be used to promote travel and tourism.
- (2) Beach nourishment. — Carteret County must use thirty three percent (33%) only for beach nourishment on Bogue Banks. Any idle funds that are not spent for beach nourishment must be remitted to the Carteret County Tourism Development Authority and must be used only to promote travel and tourism in Carteret County. The county may not accumulate a balance of tax proceeds for beach nourishment in excess of fifteen million dollars (\$15,000,000).
- (3) Convention center financing. — Any remaining proceeds, up to a maximum of ten million dollars (\$10,000,000), must be used for the financing of debt service, operating costs, or both associated with the construction of a new convention center in Carteret County.

"SECTION 2.(i) Use and Distribution of Tax Revenue. — The net proceeds of the occupancy taxes levied under Section 2 of this act are distributed as follows:

- (1) Travel and tourism promotion. — Carteret County must, on a quarterly basis, remit fifty percent (50%) to the Carteret County Tourism Development Authority to be used to promote travel and tourism.
- (2) Beach nourishment. — Carteret County must use the remaining fifty percent (50%) only for beach nourishment on Bogue Banks. The county may not accumulate a balance of tax proceeds for beach nourishment in excess of thirty million dollars (\$30,000,000)."

SECTION 2. This act is effective when it becomes law.

In the General Assembly read three times and ratified this the 27th day of June,

2013.

s/ Daniel J. Forest
President of the Senate

s/ Thom Tillis
Speaker of the House of Representatives

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CARTERET COUNTY BEACH COMMISSION

Agenda Topic Cover Sheet

Occupancy Tax Update

Meeting Date: **6/26/2023**

Topic No. **4**

Suggested Action: None

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OCCUPANCY TAX COLLECTION

Reporting period (Cash Basis Accounting): Apr-23

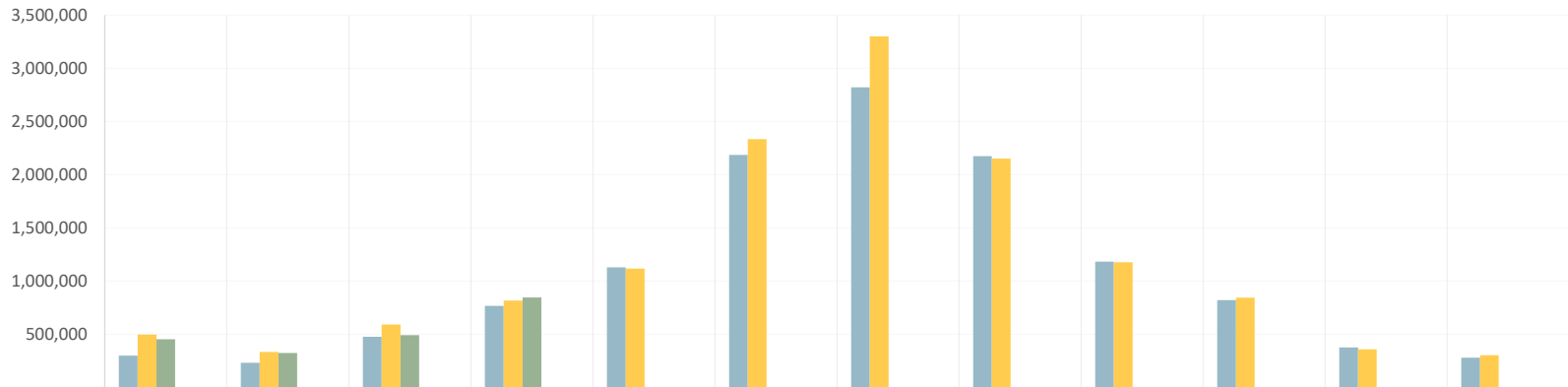
Type	Tax Received	Penalties & Interest	Total Reporting Tax	Total No Tax
CONDOS/COTTAGE	\$ 259,965.00	\$ 3,013.12	99	16
HOTEL / MOTEL	\$ 238,349.51	\$ 324.21	31	2
OTHER	\$ 35,301.17	\$ 35.18	29	12
ONLINE	\$ 309,520.07	\$ -	6	0
TOTAL ALL TYPES	\$ 843,135.75	\$ 3,372.51	165	30
Total Collected	\$ 846,508.26			

April-23

Reporting Location	Condos/Cottage Tax	Hotel/Motel Tax	Other Tax	On Line	Total
Atlantic Beach	\$29,152.64	\$74,720.12	\$25,095.25	\$0.00	\$128,968.01
Beaufort	\$1,102.49	\$34,128.81	\$5,102.52	\$0.00	\$40,333.82
Cape Carteret	\$0.00	\$0.00	\$4,638.37	\$0.00	\$4,638.37
Emerald Isle	\$228,756.10	\$22,287.70	\$299.70	\$0.00	\$251,343.50
PKS / Salter Path/ Indian Beach	\$2,051.55	\$40,862.18	\$90.41	\$0.00	\$43,004.14
Morehead City	\$267.12	\$60,907.72	\$10.80	\$0.00	\$61,185.64
On Line	\$0.00	\$0.00	\$0.00	\$309,520.07	\$309,520.07
Unincorporated	\$1,648.22	\$5,767.19	\$99.30	\$0.00	\$7,514.71
Totals					\$846,508.26

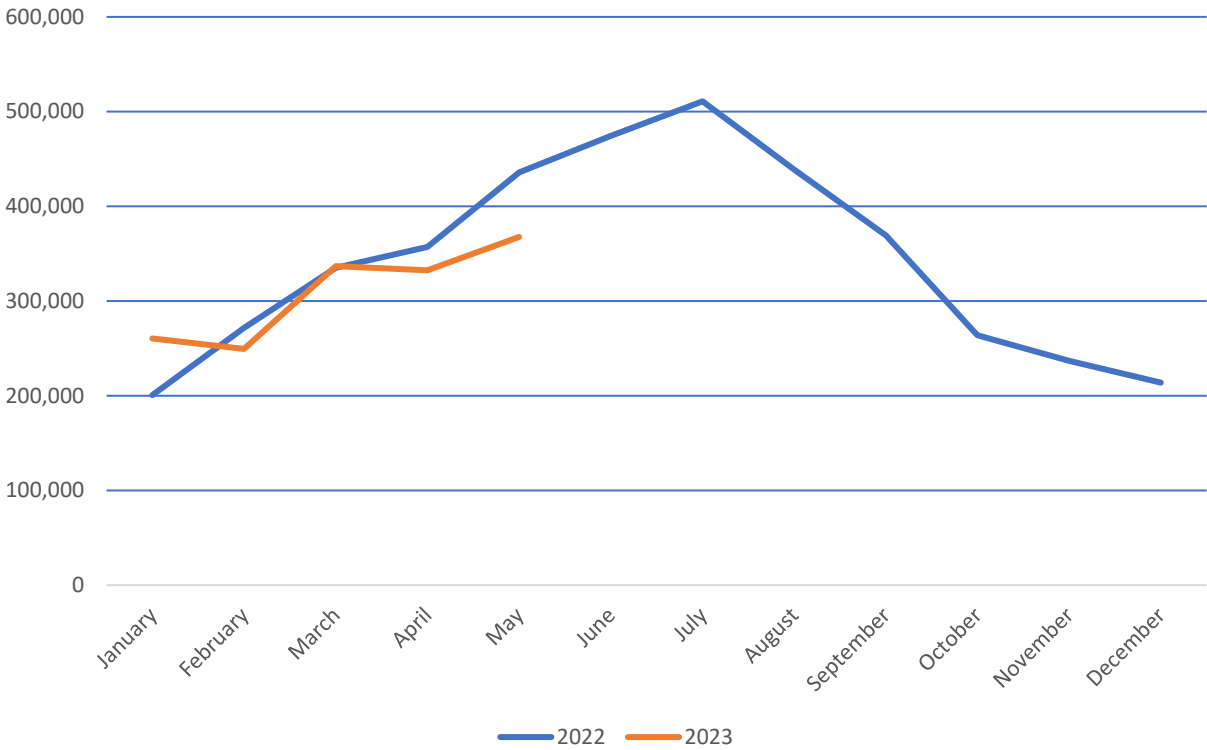
Occupancy Tax Trends

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Tips
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Expenses	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	Trend
2021	\$ 299,728.21	232,390.16	476,558.20	768,259.77	1,129,886.56	2,186,740.91	2,820,611.25	2,175,388.43	1,183,537.29	822,229.66	378,205.99	281,096.25	12,754,632.68	
2022	499,299.23	335,435.30	593,605.64	818,610.13	1,117,595.08	2,333,985.24	3,300,812.38	2,152,107.27	1,177,679.02	844,818.72	359,300.58	303,839.77	13,837,088.36	
2023	453,852.65	326,116.08	492,347.10	846,508.26										
Total	1,252,880.09	893,941.54	1,070,163.84	2,433,378.16	2,247,481.64	4,520,726.15	6,121,423.63	4,327,495.70	2,361,216.31	1,667,048.38	737,506.57	584,936.02	26,591,721.04	

2023/2022 Vehicles Coast Guard Road Intersection





Town of Emerald Isle May 2023/2022 Memorial Weekend Traffic Counts

Camera	Enter/Exit	2023 Total	2022 Total	Difference
NC58	Enter	16,389	18,725	-2,336
	Exit	23,982	27,862	-3,880
Coast Guard Road	Enter	18,261	20,143	+1,882
Speedway	Enter	1,531	2,304	-773
Total Cars in Intersection		60,163	69,034	-8,871
% cars Exiting Down Coast Guard Road		30	29	
Turn lane down Coast Guard Road from NC58				
EB		6,626		
WORA	Exit	1,385	2,293	-908
EORA	Enter	1,030		
	NC58 West Bound	14,523		
	NC58 East Bound	13,249		
Bogue Inlet	Enter	5,218	6,143	-925
	Exit	4,312	5,459	-1,147

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CARTERET COUNTY BEACH COMMISSION

Agenda Topic Cover Sheet

Other Business

Meeting Date: **6/26/2023**

Topic No. **5**

Suggested Action: None

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MEMORANDUM

TO: CARTERET COUNTY BEACH COMMISSION

FROM: MIKE MCINTYRE, WARD AND SMITH, P.A.

CHRIS GRIFFIN, TFG

SUBJECT: ADVOCACY UPDATE

DATE: JUNE 19, 2023

We are grateful for the opportunity to continue advocating on behalf of the Commission, and we would like to thank the Commission for the opportunity to speak to the Commissioners at their May meeting.

Congress has been more slow-moving than usual in recent weeks, due in large part to debate over the debt ceiling. Now that the debt-ceiling has been increased via bipartisan legislation, we anticipate a return to regular business across both chambers of Congress.

As you may recall, Senator Carper's (D-Del.) legislation to update CBRA maps – the *Strengthening Coastal Communities Act* ([S. 5185](#)) – was introduced in the 117th Congress, though it was never voted on. We anticipate that this legislation will be reintroduced soon in the current Congress. This legislation remains a top priority of our advocacy efforts on the Commission's behalf, as it would preserve the NC-06P's status as an Otherwise Protected Area. A concrete timeline for when this reintroduction may occur has not been established yet. We will continue to advocate to Senators Tillis and Budd, as well as Rep. Murphy for its prompt reintroduction. We remain optimistic about its chances at passing into law upon its reintroduction.

We will continue to advance the Commission's priorities in Congress, particularly with the technicalities and challenges surrounding CBRA. Thank you again for the opportunity to continue our productive relationship with the Commission.

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CARTERET COUNTY BEACH COMMISSION

Agenda Topic Cover Sheet

Public Comment

Meeting Date: **6/26/2023**

Topic No. **6**

Suggested Action: None

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CARTERET COUNTY BEACH COMMISSION

Agenda Topic Cover Sheet

Adjourn

Meeting Date: **6/26/2023**

Topic No. **7**

Suggested Action: None

Next meeting July 24th

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