2026
Accommodations Tax Funds Request Application

Organization Name: Hilton Head Land Trust

Project/Event Name: Fort Howell Renovations

Executive Summary

An ATAX Effectiveness Measurement form has been attached to this application.

2026
Accommodations Tax Funds Request Application

Date Received: 09/03/2025	Time Received: 03:45 PM	By: Online Submittal

Applications will not be accepted if submitted after 4 pm on September 5, 2025

A. SUMMARY OF GRANT REQUEST:

ORGANIZATION NAME: Hilton Head Land Trust

Project/Event Name: Fort Howell Renovations

Contact Name: John Sehnert

Title: Board Member

Address: PO Box 21058, HILTON HEAD ISLAND SC, SC 29925

Email Address: hhilandtrust@hhilandtrust.org

Contact Phone: 214-415-4508

Event Date(s): 2026

Event Location(s): Fort Howell

Total Budget: $50,000.00

Grant Requested: $50,000.00

Provide a brief summary on the intended use of the grant and how the money would be used. *(100 words or less)*

The Land Trust has completed the Fort Howell Master Plan, with a comprehensive design for new interior trails, educational signage, an outdoor educational classroom, and other improvements. The main thrust of this year's 2026 ATAX grant request is for funds to support improvements which will allow phased construction of the master plan in future years. For 2026, the Land Trust requests a grant for ongoing tree and shrub control, creation and installation of educational signage, necessary maintenance plus new marketing and promotion with the goal of improving the overall perception of the fort to the estimated 7,500 plus annual visitors. We expect to use these funds to significantly enhance the visitor experience for the increasing number of tourists and visitors at the fort.

How does the organization/project/event either drive tourism to Hilton Head Island or enhance the visitor experience on Hilton Head Island? How is this impact being measured? *(100 words or less)*

Fort Howell is recognized on the National Register of Historic Places, the National Park Service's Underground Railroad Network to Freedom and the American Battlefield Trust's Civil War Discovery Trail. This recognition has sparked visitors’ interest in our Island’s history. We have enhanced the Fort in recent years and would like to continue to build on this momentum. Fort

Howell, the only remaining military structure from the Civil War, can become the center for learning Civil War history of the Island. The impact of the fort is measured by the number of tourists visiting the site each year.

A. Total Number of Physical Tourists Served: 7921

A Tourist is considered a non-resident, traveling more than 50 miles to the Town of Hilton Head Island.

B. Total Number of Physical Visitors Served: 398

A Visitor is considered a non-resident, who travels 50 miles or less to visit the Town of Hilton Head Island.

C. Total Number of Physical Residents Served: 240

A Resident is considered any person who claims their property address within the limits of the Town of Hilton Head Island as their primary residence.

D. Total Number of Physical Patrons Served (A+B+C=D): 8559

How was the Number of visitors documented? *(250 words or less)*

The number of visitors was calculated using a combination of records from our people counter installed in July 2020, Fort Howell guestbook zip codes and zip codes from attendees of guided tours offered by Board Members of the Hilton Head Island Land Trust and other organizations such as Hilton Head History Tours. Zip codes are recorded in the guestbook we keep on site; about 10% of the total number of visitors record their zip codes.
The Land Trust installed an optical beam counter to verify visitors to the fort as a measure of the effectiveness of our improved facilities. The year-over-year count for the 12 months ending Aug 31, 2025 are 12% higher than the previous year. The trust has seen great success in marketing Fort Howell via our introductory video, which has had thousands of views on our website (please see: https://www.hhilandtrust.org/fort-howell). Conversations with visitors and volunteers reveal they enjoy the pathway around the perimeter of the Fort in particular, and the ability to fully walk around the fort to realize the size and scope of the Fort. The people counter recording sheet with zip code information is attached for reference.

B. **DESCRIPTION OF OPERATIONS:**

1. For state reporting purposes, give a brief description of the organization. *(250 words or less)*

Hilton Head Island Land Trust, Inc. (“the Land Trust”) is a not-for-profit, tax except (501.c.3) organization founded in 1987 for the purpose of preserving and protecting our natural habitat and protecting significant parcels of land on Hilton Head Island for the enjoyment of current and future generations. The Land Trust is a volunteer organization with no paid staff and comprised of a twelve-member Board of Directors and

approximately 150 members and donors who contribute to the organization. More importantly, a team of volunteers contribute thousands of hours to maintain and support several historic and environmentally sensitive sites to enhance the visitor resources and educational programs for our tourists and residents alike. The Land Trust relies on grants, donations and member contributions for the ongoing upkeep of the properties for which we are responsible. This includes distributing educational materials, staging events, sponsoring tours, and managing volunteer efforts to provide stewardship for five land tracts (over 300 acres), including Fort Howell.
Located on Beach City Road, historic Fort Howell is the Trust's most significant property and is the only Civil War fort on Hilton Head preserved and open to the public at no charge. The earthen fort was built in 1864 by the 32nd US Colored Infantry and finished by the 144th NY infantry to protect the Freedmen's village of Mitchelville. The Land Trust was granted a listing for Fort Howell on the National Register of Historic Places in 2011. In 2013, we were granted a listing as one of only five sites in South Carolina in the Underground Railroad Network to Freedom sponsored by the National Park Service. In 2018, the Fort became the only HHI site listed in the Civil War Dis

2. Describe in detail how the requested grant funding would be used? *(250 words or less)*

This funding request is comprised of 5 elements:

1. $12,500 - Professional arbor work to appraise the existing tree canopy and remove and dispose of dead, overgrown and distressed trees. Tree and shrub overgrowth maintenance is a critical necessity for both safety and enhancement of the visitor experience. Managing the preservation of the fort requires significant resources each year to abate the continual growth of trees, shrubs, vines and undergrowth which could eventually damage the earth fortification. This is a semiannual exercise which the Land Trust manages so as not to remove too many trees, which could potentially damage the fort's earth infrastructure through erosion and rainwater infiltration.

2. $20,000 - Creative writing, design, production and installation of interpretive signs. The fort needs a significant step forward to improve the visitor experience. This is also the right time to align the historic positioning of Fort Howell with the new signage installed at Mitchelville. These signs areas will require a new design standard, and production and installation of weather-proof metal displays. The signs will be in a series inside the fort presenting the history of the Civil War on Hilton Head. The historic verification and writing will be done by a professional writer/historian with appropriate photography. QR codes will be added to the signs for quick access to a verbal description to aid the disabled or sight impaired.

3. $4,000 - Rebuild of existing bench seating around the pavilion. Refurbishment of benches will enable an outdoor classroom format for the benefit of history tour groups, visiting school groups and other large gatherings at the fort

4. $5,000 – Operating expenses of weekly trash removal, landscaping and lawn services to maintain fort's appearance to enhance the visitor experience.

5. $8,500 - Ongoing publicity and marketing to enhance the Fort's public profile. Additional marketing needs include new weather resistant boxes for the popular Fort Howell brochures and the visitor logbook. Project to include a small visitor information site with a sloped table/stand up d

3. What impact would partial funding have on the activities, if full funding were not received? What would the organization change to account for partial funding? *(100 words or less)*

Partial funding would require us to defer a portion of the work. We would likely pare back the scope of work and implement the design and permitting in phases, which would cause the project to incur additional time and likely increase costs to complete. We would continue ongoing fundraising efforts with our members, and would also seek other sources of funding. With our current limited resources and member donations, most of which are modest in size, we could not implement all of the work until we had assured sources of funding.

4. What is expected economic impact and benefit to the Island's tourism? *(100 words or less)*

Expected economic impact and benefit to Island tourism is in the enhancement of the Island's appeal to visitors coming to Hilton Head, especially those interested in Civil War history and the African-American and Gullah experience. Fort Howell is located on a part of the Island that is rich with history, and helps bring to life the fascinating history of the Civil War and Reconstruction Era on the Island. It is apparent that visitors that come to the Island for its beaches and golf are discovering other facets to explore, and we will continue to contribute to that growth and discovery.

5. In order to comply with the State's Tourism Expenditure Reveiw Committee annual reporting requirements, **please classify your current grant request into the following authorized categories:**

1 - Destination Advertising/Promotion *Advertising and promotion of tourism so as to develop and increase tourist attendence through the generation of publicity.*	6 %
2 - Tourism-Related Events *Promotion of the arts and cultural events.*	0 %
3 - Tourism-Related Facilities *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.*	89 %

4 - Tourism-Related Public Services *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 tourist. Also includes public facilities such as restrooms, dressing rooms, parks and parking lots.*	5 %
5 - Tourist Public Transportation *Tourist shuttle transportation.*	0 %
6 - Waterfront Erosion/Control/Repair *Control and repair of waterfront erosion.*	0 %
7 - Operation of Visitor Information Centers *Operating visitor information centers.*	0 %
Total:	**100** %

6. If not covered elsewhere in the application, please describe (a) how the organization will collaborate with other organizations to enhance tourism efforts, and (b) provide a venue or service not otherwise available to visitors to the Town of Hilton Head Island. *(250 words or less)*

In addition to its partnership with the Town's Office of Cultural Affairs, the Hilton Head Island Land Trust has a long history of collaboration with the Mitchelville Preservation Project, the Coastal Discovery Museum, and the Heritage Library. We offer tours of the site for organizations as diverse as cycling clubs, history tour groups, families, and men's and women's groups. We partner with Mitchelville as opportunities arise. For example, this year we partnered with Mitchelville as one of the stops during Mitchelville's week-long Juneteenth celebration. Also, we partner with the Heritage Library to prepare for and participate in History Day Celebrations and Historic Holidays on Hilton Head Island. The Coastal Discovery Museum has organized tours that include Fort Howell on the itinerary. Additionally, at the Hilton Head Library, visitors to the Fort can have their National Park Service Network to Freedom Underground Railroad Site and National Register of Historic Places passports stamped. Also, Fort Howell is part of the South Carolina Battlefield Preservation Trust, which provides additional statewide recognition and promotion. Fort Howell is the only site on HHI listed in the Civil War Trail of the American Battlefield Trust.

7. Additional comments. *(250 words or less)*

"The fort was constructed from late August or early September to late November 1864 by the 32nd US Colored Infantry and the 144th New York Infantry and was part of the Federal defenses of Hilton Head Island. It was designed to be manned by artillerymen serving a variety of garrison, siege or "seacoast" artillery pieces. Intended to protect the approaches to the nearby freedmen's village of Mitchelville. Fort Howell, an essentially pentagonal enclosure constructed of built-up earth, is quite discernible despite natural erosion and the growth of trees and other vegetation over a period of almost 150 years. Its construction is typical of earthen Civil War fortifications, but the size, sophistication of design, and physical integrity of this fort are all exceptional in the context of surviving such fortifications in South Carolina... " (from the document designating Fort Howell a National Historic Site in 2011)

The Fort was once described by Todd Ballentine, the noted Hilton Head naturalist and writer, in his “Secret Places” column as “sacred ground” where we “walk with reverence.”

The Land Trust also operates two bird watching cameras: the Hilton Head EagleCam, which overlooks an eagle's nest and a second RaptorCam occupied by a mating pair of Great Horned Owls. The cameras stream nest activities to the Internet. The EagleCam website was enormously popular this year with over 750,000 views worldwide. Two eagles were hatched and fledged over a period of 5 months from Feb through Jun, 2025. The popularity of these two cameras brings tremendous recognition of the Lowcountry as a nature and birdwatcher’s destination and enhances the appeal of the Land Trust’s preservation mission.

C. **FUNDING:**

1. Please describe how the organization is currently funded. *(100 words or less)*

The Land Trust’s largest source of funding is grants. The Trust solicits and has received grants from the Town of Hilton Head, a significant island thrift store, Beaufort County and the State of South Carolina. In addition, loyal members contribute to the Land Trust year after year. Throughout the year, we also receive memorial donations from those who have designated the HHI Land Trust as a beneficiary in their will.

2. Please also estimate, as a percentage, the source of the organization's total annual funding.

45	Government Sources	9	Private Contributions, Donations and Grants
2	Corporate Support, Sponsors	19	Membership, Dues, Subscriptions
19	Ticket Sales, or Sales and Services	6	Other

3. Has the organization requested other ATAX or any other funding from other public sources or organizations?

Yes **X** No ___

If so, please list top 3 sources and amounts.

SC Dept of Parks, Recreation and Tourism $45,000.00

The Bargain Box - unrelated to Fort Howell	$1,500.00
Beaufort County - 2% fund	$20,000.00

D. **FINANCIAL INFORMATION:**

Fiscal Year Disclosure: Start Month: **January** End Month: **December**

Financial Statement Requirements:

1. The upcoming fiscal year's **operating budget** for the organization.

   Budget Provided: **Yes**

2. The previous two fiscal years and current year-to-date **profit and loss reports** for the organization.

   Current fiscal year Profit Loss Report Provided: Yes

   Previous fiscal year Profit Loss Reports Provided:

   2024- Previous FY 1
   2023- Previous FY 2

3. The previous two fiscal years and current year-to-date **balance sheets**.

   Current fiscal year Balance Sheet Provided: Yes

   Previous fiscal year Balanace Sheets Provided:

   2025 - Previous FY 1

   2023 - Previous FY 2

4. The previous two years and current year **IRS Form 990 or 990T**.

   Current year IRS Form 990 or 990T Provided: Yes

   Previous IRS Form 990 or 990T Years Provided:

   2023 - Previous FY 1

E. **FINANCIAL GUARANTEES AND PROCEDURES:**

1. Provide a copy of the **official minutes** wherein the organization approves the submission of this application.

An official set of minutes have been attached to this application.

2. Indicate whether your organiztion has procurement guidelines, which are utilized and followed in the expenditue of ATAX grant funds.
   - (●) Utilize and follow organization's own procurement guidelines
   - ( ) Our organization does not have or follow procurement guidelines

F. **MEASURING EFFECTIVENESS:**

If you received 2024 or 2025 HHI ATAX funds

1. List any ATAX award amounts received in 2024 and/or 2025.

2025	$47,000.00	Fort Howell
2024	$36,632.00	Fort Howell Reconstruction

2. How were the ATAX fundsused? To what extent were the objectives achieved? The ATAX Effectiveness Measurement spreadsheet available in the application portal will show the numerics. Use the space below for verbal comments. *(200 words or less)*

The Land Trust received $47,000 in HHI ATAX grant funds in 2025 specifically to prepare cost estimates, design drawing preparatory to request for bids and to prepare permit applications. The Land Trust has a comprehensive redevelopment proposal that is being implemented in phases. Based on this proposal, a significant increase in funding will be required to complete this proposed set of improvements.
Starting in 2022, the ATAX award was used to complete the exterior path around the exterior of the fort walls. The path is now completed, additional educational signage was added as was access control to discourage visitors from walking on the earthen walls, which already show signs of erosion. With the fort now entirely encircled by the path, visitors can enter the fort from the right or left which makes the path more accessible to handicapped visitors.
The 2024 award was used for a new entrance sign to the Fort. In 2024, a comprehensive survey and proposal was commissioned with the goal of enhancing the visitor experience to the fort . 2024 Funds were used for ongoing maintenance, brush control and marketing efforts.
2025 ATAX funding covered additional enhancements to the visitor experience, including ongoing signage improvements and promotion plus tree and bridge maintenance.

3. What impact did this have on the success of the organization/event and how did it benefit the community? *(200 words or less)*

The completed pathway has enabled improved access throughout the fort and made the site more accessible for tourists. In addition, new signage to enhance the historic appeal for visitors and vegetation management is making the site safer. A new entrance sign has increased visibility of the Fort's entrance and is designed in a similar manner to the former Mitchelville entrance sign, which links the two sites. Groups have commented that between the outer path and the educational kiosk, they have a better understanding of the fort and its environment, as well as how it was used at the end of the Civil War. In 2025, there was a 12% increase in visitors to the fort from 2024, as well as strong growth in group tour visits. Reaction from visitors has been universally positive. Many visitors indicated that their visit to Fort Howell was accompanied by a visit to Mitchelville, providing a more comprehensive understanding of Hilton Head during the Civil War.

4. How does the organization measure the effectiveness of both the overall activity and of individual programs? *(200 words or less)*

Each year, the Land Trust Board carefully reviews visitor attendance for each of the Land Trust properties including Fort Howell, the 137 acre Whooping Crane Conservancy and the Cypress Conservancy at Hilton Head Plantation. The Whooping Crane property has a people counter installed and the Land Trust board monitors the increasing attendance numbers of visitors. Ongoing maintenance and repairs for the 1,086 foot board walk are closely supervised to ensure visitor safety and to optimize the enjoyment of bird watching and lagoon wildlife. A visitor logbook at the Whooping Crane facility confirms a positive visitor experience with comments and compliments for the Land Trust’s protection and preservation of these properties. Ongoing repairs for the boardwalk are handled by a partnership with Hilton Head Plantation for maintenance and appearance of these properties.

G. **EXECUTIVE SUMMARY**

Provide an executive summary using the "ATAX Effectiveness Measurement" form provided via the link on the left, or by utilizing the text area provided below to report uses of the organization's prior ATAX grant, if applicable. If you create your own format, please refer to the "ATAX Effectiveness Measurement" form and use the criteria as a guideline in developing your executive summary below. *(1300 words or less)*

An ATAX Effectiveness Measurement form has been attached to this application.

Signature: John Sehnert

Title/Position: Board Member

Mailing Address: PO Box 21058, HILTON HEAD ISLAND SC, SC 29925

Email Address: hhilandtrust@hhilandtrust.org

Office Phone Number: 214-415-4508

Home Phone Number: 214-415-4508

HH Land Trust 2026 ATAX Effectiveness Measurement Summary

Topic	Initial Plans	Budget	Actual Spent	Results
2020 GRANT - Perimeter pathway improvements	Clear brush, remove dead trees, and create a crushed cement/gravel pathway around the perimeter of the Fort. Add interpretive signage	$ 15,000.00	$ 15,000.00	The first half of the perimeter pathway was constructed. Interpretive signage was added, improving educational opportunities. Roping was added to divert visitors from climbing the fort walls. Dead trees and brush were removed
Total		$15,000	$15,000	
2021 GRANT – Parking Lot improvements	Construct a renewed, safer, and larger parking lot at the Fort. Add bicycle racks. Clear brush and dead trees. Delineate spaces.	$ 30,000.00	$ 30,000.00	Parking lot improvements were completed. Parking lot was resurfaced and increased in size, dead trees and shrubs were removed, spaces better delineated, bike racks were installed, mulch was added for weed control and beautification. Double the number of vehicles can now park at Fort Howell.
Total		$30,000	$27,084.25	
2022 GRANT – Complete perimeter pathway	Complete exterior pathway around the circumference of the walls; add educational signage and access control	$ 41,000.00	$ 29,390.93	The exterior perimeter pathway around the Fort was completed. Educational signage was added, as was access control. Visitors can now walk completely around the perimeter without retracing their steps. Visitor reaction has been universally positive. Additional expenditures were put on hold awaiting the results of the comprehensive plan.
Total		$30,000	$27,084.25	
2024 GRANT – Several projects to improve visibility and prepare for site improvements	Add exterior signage; perform site survey; conduct tree and shrub control; publicity and marketing (including website improvements)	$ 36,632,00	$ 35,359.00	Brush control efforts were completed. A new sign was constructed and installed. A comprehensive site survey was completed with recommendations for planned redevelopment and future enhancements. Marketing efforts are ongoing.
Total		$36,6312.00	$35,359.00	

2025 GRANT – Several projects to prepare for implementation and construction of Master Plan improvements and maintenance of the Fort		$47,000.00	$ 47,000.00	$35,000 for design and permitting of improvements in the Fort Howell Master Plan, $6,600 for tree and shrub control for safety and enhancement. $3,000 for publicity and marketing. $2,400 for trash hauling and disposal
Total		$47,000.00	$47,000.00	
2026 GRANT REQUEST – Several projects for improvements, ongoing maintenance and enhancements for the visitor experience at the Fort		$50,000.00	To be determined	To be determined based on approval of HHI ATAX grant. Initial request is for: 1) $12,500 Tree work to remove dead trees and overgrown bruch 2) $20,000 Creation of historic signage 3) $4,000 Rebuild of benches and pavilion 4) $5,000 Operating expenses for trash control, maintenance and landscaping 5) $8,500 Ongoing marketing and promotion.
Total		$50,000.00	$50,000.00	

HILTON HEAD ISLAND
LAND TRUST

Fort Howell People Counter Recording Sheet

From Aug 10, 2024 to Aug 30, 2025

HILTON HEAD ISLAND LAND TRUST

Date	Total Count	Weekly Count	Comments
8/10/2024	5094	150	
8/17/2024	5210	116	
8/24/2024	5290	80	
8/31/2024	5355	65	
9/7/2024	5495	140	
9/14/2024	5645	150	
9/21/2024	5748	103	
9/28/2024	5859	111	
10/5/2024	5996	137	
10/12/2024	6271	275	
10/19/2024	6418	147	
10/26/2024	6537	119	
11/2/2024	6657	120	
11/9/2024	6794	137	
11/16/2024	6999	205	
11/23/2024	7114	115	Batteries need replacement. Est. No.
11/30/2024	7251	137	Numbers reset
12/7/2024	119	119	
12/14/2024	130	130	
12/21/2024	229	99	
12/28/2024	356	127	
1/4/2025	575	219	Tree pruning & removal
1/11/2025	656	81	
1/18/2025	743	87	Very cold weather
1/25/2025	830	87	Snow on ground all week
2/1/2025	919	89	
2/8/2025	1091	172	
2/15/2025	1273	182	
2/22/2025	1419	146	
3/1/2025	1555	136	
3/8/2025	1878	323	Several tour groups
3/15/2025	1947	69	
3/22/2025	2170	223	
3/29/2025	2296	126	
4/5/2025	2431	135	
4/12/2025	2635	204	
4/19/2025	2832	197	
4/26/2025	3072	240	
5/3/2025	3279	207	
5/10/2025	3345	66	Heavy rain for half of week
5/17/2025	3452	107	
5/24/2025	3551	99	
5/31/2025	3707	156	
6/7/2025	3831	124	

6/14/2025	3993	162	
6/21/2025	4154	161	
6/28/2025	4265	111	
7/5/2025	4376	111	
7/12/2025	4543	167	
7/19/2025	4779	236	
7/26/2025	4973	194	
8/2/2025	4998	25	Extremely warm weather
8/9/2025	5123	125	
8/16/2025	5247	124	
8/31/2025	5495	248	
Total Count Aug, '24 to Aug, '25 =>			**7921**

Note: By observation, most visits consist of two or more people walking side by side when entering, but they break the optical beam of the counter only once even though more than one person has entered. Thus the actual number of visitors is understated by at least one third and more likely by half. With conservative estimates, the number of visitors in the past 12 months more accurately is at least 10,535 and probably closer to 12,000.

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Fort Howell Logbook ZIP Code Counts by Month

From Aug 10, 2024 to Aug 30, 2025

Date	ZIP or Country	Known counts	Monthly Totals	Month
8/15/2024	20861	2		*Picked up balance from Aug 1*
8/19/2024	37042	4		
8/27/2024	Michigan	2	**24**	August, 2024
9/2/2024	02886	2		
9/2/2024	09064	2		
9/3/2024	Unknown	7		
9/12/2024	15229	2		
9/12/2024	13118			
9/28/2024	29044	4		
9/30/2024	75021		**19**	September, 2024
10/5/2024	18974			
Oct, 2024	07726			
Oct, 2024	07701			
Oct, 2024	Chicago			
Oct, 2024	21623			
Oct, 2024	93720			
Oct, 2024	85213			
Oct, 2024	37122			
Oct, 2024	44221			
Oct, 2024	32736			
Oct, 2024	29745	2		
Oct, 2024	22901	2		
Oct, 2024	18660	2		
Oct, 2024	48098	2		
Oct, 2024	29926			
Oct, 2024	Germany			
Oct, 2024	Chattanoga, TN			
Oct, 2024	44606			
Oct, 2024	44618			
Oct, 2024	78572	2		
Oct, 2024	Unknown	4		
Oct, 2024	55723			
Oct, 2024	59472			
Oct, 2024	33046			
Oct, 2024	89460			
Oct, 2024	87114	2		
Oct, 2024	44113			
Oct, 2024	38558			
Oct, 2024	85114	2		
Oct, 2024	81212			
Oct, 2024	02852	4		
Oct, 2024	37830			

Oct, 2024	33950	2		
Oct, 2024	Knoxville TN			
Oct, 2024	47265	4		
Oct, 2024	46725	4		
Oct, 2024	45014	2		
Oct, 2024	45015			
Oct, 2024	46953		**60**	October, 2024
Nov, 2024	Unknown			
Nov, 2024	Unknown			
Nov, 2024	29902			
Nov, 2024	34714			
Nov, 2024	37932			
Nov, 2024	29928			
Nov, 2024	29686			
Nov, 2024	57719			
Nov, 2024	Canada			
Nov, 2024	28160			
Nov, 2024	29607			
Nov, 2024	49221			
Nov, 2024	37615			
Nov, 2024	66204			
Nov, 2024	30564			
Nov, 2024	29926	2		
Nov, 2024	13842			
Nov, 2024	55718			
Nov, 2024	31639			
Nov, 2024	29910	4	**24**	November, 2024
Dec, 2024	27525			
Dec, 2024	19335			
Dec, 2024	30312			
Dec, 2024	33904	2		
Dec, 2024	32081	2		
Dec, 2024	02743	2		
Dec, 2024	27377			
Dec, 2024	29466			
Dec, 2024	28037	4		
Dec, 2024	41075			
Dec, 2024	40513			
Dec, 2024	44471			
Dec, 2024	16403			
Dec, 2024	48359			
Dec, 2024	46310		**21**	December, 2024
Jan, 2025	42001	4		
Jan, 2025	55906	4		
Jan, 2025	24060			
Jan, 2025	19460			
Jan, 2025	20046			

Jan, 2025	35216			
Jan, 2025	31410			
Jan, 2025	43220			
Jan, 2025	29566			
Jan, 2025	35640			
Jan, 2025	80906			
Jan, 2025	01904			
Jan, 2025	29033			
Jan, 2025	09502	2		
Jan, 2025	26003			
Jan, 2025	14450			
Jan, 2025	17579			
Jan, 2025	80525	4	**28**	January, 2025
Feb, 2025	93063			
Feb, 2025	45107			
Feb, 2025	61201			
Feb, 2025	49034			
Feb, 2025	46236			
Feb, 2025	49321			
Feb, 2025	29926			
Feb, 2025	29615	4		
Feb, 2025	53711			
Feb, 2025	92692			
Feb, 2025	30241			
Feb, 2025	44146			
Feb, 2025	45068			
Feb, 2025	57719			
Feb, 2025	03452			
Feb, 2025	46845			
Feb, 2025	Poland			
Feb, 2025	84405			
Feb, 2025	19335			
Feb, 2025	14450			
Feb, 2025	ONT Canada			
Feb, 2025	38122	4		
Feb, 2025	28804			
Feb, 2025	97501			
Feb, 2025	15239	2		
Feb, 2025	55317		**33**	February, 2025
Mar, 2025	44067	2		
Mar, 2025	49757			
Mar, 2025	49008			
Mar, 2025	Unknown			
Mar, 2025	84773			
Mar, 2025	29926	3		
Mar, 2025	31410			
Mar, 2025	44706	2		

Mar, 2025	49316	2		
Mar, 2025	Canada	2		
Mar, 2025	25427	2		
Mar, 2025	21084	2		
Mar, 2025	28704			
Mar, 2025	Cols OH	2		
Mar, 2025	Ottawa ONT			
Mar, 2025	15044	2		
Mar, 2025	12401	2		
Mar, 2025	Pennsylvania	2		
Mar, 2025	28277	2		
Mar, 2025	Arlington VA	2		
Mar, 2025	68005	4		
Mar, 2025	13152	5		
Mar, 2025	33603	2		
Mar, 2025	60055	2		
Mar, 2025	53018			
Mar, 2025	14221			
Mar, 2025	48348			
Mar, 2025	43031	4		
Mar, 2025	11727			
Mar, 2025	30736			
Mar, 2025	46978		**57**	March, 2025
Apr, 2025	60026	4		
Apr, 2025	29910	2		
Apr, 2025	29349			
Apr, 2025	95628			
Apr, 2025	Virginia	4		
Apr, 2025	63122			
Apr, 2025	24901	2		
Apr, 2025	40515			
Apr, 2025	Nova Scotia			
Apr, 2025	Toronto			
Apr, 2025	02750	2		
Apr, 2025	New York			
Apr, 2025	20121	2		
Apr, 2025	Virginia			
Apr, 2025	03840			
Apr, 2025	33604			
Apr, 2025	32940			
Apr, 2025	02718	2		
Apr, 2025	04436			
Apr, 2025	28387	2		
Apr, 2025	22192	2		
Apr, 2025	Colorado	2		
Apr, 2025	Georgia	2		
Apr, 2025	33905			

Apr, 2025	28711	2		
Apr, 2025	Portugal			
Apr, 2025	Georgia	2		
Apr, 2025	48114			
Apr, 2025	08056		**46**	April, 2025
May, 2025	Calif.	2		
May, 2025	13039			
May, 2025	34482	2		
May, 2025	92127	2		
May, 2025	87501	2		
May, 2025	97136			
May, 2025	17025			
May, 2025	06790			
May, 2025	55431			
May, 2025	30062			
May, 2025	30180			
May, 2025	28739			
May, 2025	30741	2		
May, 2025	44691	2		
May, 2025	Unknown			
May, 2025	29926			
May, 2025	48167	2	**23**	May, 2025
Jun, 2025	29910	2		
Jun, 2025	75094			
Jun, 2025	75080			
Jun, 2025	67005			
Jun, 2025	22079	2		
Jun, 2025	44321	2		
Jun, 2025	Unknown			
Jun, 2025	31054			
Jun, 2025	30120	2		
Jun, 2025	34949	2		
Jun, 2025	32960			
Jun, 2025	Unknown			
Jun, 2025	43779	2		
Jun, 2025	Pennsylvania	2		
Jun, 2025	42431	2		
Jun, 2025	30044			
Jun, 2025	15317			
Jun, 2025	34974			
Jun, 2025	Folsom, GA			
Jun, 2025	43085			
Jun, 2025	38583	4	**32**	June, 2025
Jul, 2025	40403			
Jul, 2025	27055			
Jul, 2025	63011	4		
Jul, 2025	30909	2		

Jul, 2025	30263	2		
Jul, 2025	15846			
Jul, 2025	Unknown			
Jul, 2025	30115	2		
Jul, 2025	21042	4		
Jul, 2025	28756			
Jul, 2025	28756			
Jul, 2025	29926			
Jul, 2025	78735			
Jul, 2025	44691			
Jul, 2025	34476			
Jul, 2025	44131			
Jul, 2025	29684			
Jul, 2025	63090			
Jul, 2025	78269			
Jul, 2025	28731			
Jul, 2025	41102			
Jul, 2025	45638			
Jul, 2025	45414	4		
Jul, 2025	15055	2		
Jul, 2025	34761	2		
Jul, 2025	33928	2	**44**	July, 2025
Aug, 2025	45459			
Aug, 2025	08505	4		
Aug, 2025	60056			
Aug, 2025	45801	2		
Aug, 2025	02132	2	**10**	August, 2025

Total count of visitors entering ZIP in logbook => **421**

HILTON HEAD ISLAND
LAND TRUST

Hilton Head Island Land Trust
Board of Directors Meeting
August 20, 2025, 4 pm

The meeting was called to order by Vice President Mike Rosenfeld at 4 pm on a virtual meeting platform. Present were Secretary Melissa Andris, John Sehnert, Mike Rosenfeld, Rich Sims, Ed Schottland, and Jim Schneider. A quorum was present.

The sole item on the agenda was an ATAX Grant application for the Town of Hilton Head. The minutes of the meeting will then be forwarded along to the Town as part of the application package.

A presentation about the application was provided by John Sehnert who previously attended a meeting held by the Town to learn about the application requirements and the process. John reported that the Town expects about 40 applicants for HHI ATAX grants and that there will be a presentation in October for the grant applications that pass the initial screening.

The 2026 grant application request will primarily be for significant improvements to enhance the visitor experience at Fort Howell. After considerable discussion, the board decided to work on 4 primary enhancements at the Fort: 1) Ongoing tree removal for visitor safety, 2) Production and installation of descriptive signage to put the fort in context to Mitchellville and to describe Hilton Head's involvement in the civil war, 3) Rebuild of deteriorated benches 4) production of a welcome area to the fort with an improved weather-proof stand to hold descriptive literature about the fort and the visitor's log book.

Mike Rosenfeld requested a motion to approve the application and its submission to the Town of Hilton Head for the 2026 ATAX grant to support the activities described above. The motion was made by Rich Sims, seconded by Jim Schneider and was approved unanimously.

Hilton Head Island Land Trust
Calendar Years 2024-2026
Budget Comparison

Item	Actual Rev. & Exp. CY 2024	Approved Budget CY 2025	Revenue & Expenditures Thru 8/31/25	Proposed Budget CY 2026
Operating Income:				
Memberships	$ 23,197.00	$ 11,000.00	$ 3,318.00	$ 7,000.00
Donations - General & Memorial	$ 1,789.00	$ 2,000.00	$ 7,533.00	$ 5,000.00
Donations - Raptor Cams	$ 3,537.00	$ 3,000.00	$ 2,305.00	$ 3,000.00
Annual Meeting Tickets, Donations &Sponsorships	$ 9,850.00	$ 11,000.00	$ 7,950.00	$ 10,000.00
Merchandise Sales	$ 923.00	$ 500.00	$ 140.00	$ 500.00
Interest and Dividends	$ 4,551.00	$ 3,600.00	$ 1,304.00	$ 3,000.00
Sub-Total	$ 43,847.00	$ 31,100.00	$ 22,550.00	$ 28,500.00
Grant Income:				
HHI ATAX Grant	$ 21,447.00	$ 46,500.00	$ 13,650.00	$ 50,000.00
Beaufort County ATAX Grant	$ 20,000.00	$ -	$ -	$ 12,500.00
Bargain Box Grant	$ 3,000.00	$ 1,500.00	$ -	$ -
Raptor Cam Sponsorship	$ 6,439.00	$ -	$ -	$ -
State of South Carolina Grant	$ -	$ -	$ -	$ -
Sub-total	$ 50,886.00	$ 48,000.00	$ 13,650.00	$ 62,500.00
Total Income	$ 94,733.00	$ 79,100.00	$ 36,200.00	$ 91,000.00
Operating Expenses:				
Communication Tools	$ 1,400.00	$ 1,506.00	$ 625.00	$ 1,200.00
Website Maintenance	$ 4,260.00	$ 3,000.00	$ 1,320.00	$ 5,000.00
Printing	$ 380.00	$ 1,000.00	$ 1,072.00	$ 1,200.00
Postage & P. O. Box Rental	$ 283.00	$ 500.00	$ 268.00	$ 300.00
Bank & Financial Fees	$ 390.00	$ 200.00	$ 214.00	$ 300.00
Utilities	$ 786.00	$ 360.00	$ 350.00	$ 500.00
Insurance	$ 3,817.00	$ 6,000.00	$ 2,409.00	$ 4,500.00
Supplies	$ 20.00	$ 500.00	$ 187.00	$ 500.00
Professional Services - Architectural & Planning	$ 15,775.00	$ 35,000.00	$ 15,019.00	$ 20,000.00
Professional Services -Marketing	$ 3,540.00	$ 5,000.00	$ -	$ 5,000.00
Raptor Camera Equipment & Expenses	$ 19,181.00	$ 8,910.00	$ 5,225.00	$ 10,000.00
Fort Howell Maintenance, Equipment & Signage	$ 10,776.00	$ 3,500.00	$ 6,442.00	$ 30,000.00
Annual Meeting Expenses	$ 4,530.00	$ 5,500.00	$ 3,887.00	$ 5,000.00
Lanscaping & Equipment	$ 4,300.00	$ 6,600.00	$ 2,400.00	$ 5,000.00
Miscellaneous	$ 326.00	$ 500.00	$ 100.00	$ 500.00
Sub-Total	$ 69,764.00	$ 78,076.00	$ 39,518.00	$ 89,000.00
Operating Surplus / (Deficit):	$ 24,969.00	$ 1,024.00	$ (3,318.00)	$ 2,000.00

Hilton Head Land Trust, Inc.

Profit and Loss Statement Through August, 2025

August 31, 2025

	Month Of August		Calendar Year to Date		2025 Budget	Notes
Revenue						
Donations -Memberships	$ 18.00		$ 3,318.00		$ 11,000.00	
Donations - Raptor Project	$ 415.00		$ 2,305.00		$ -	
Donations/Memorial	$ 100.00		$ 7,247.60		$ 5,000.00	
Donation - Ft. Howell Donation Box	$ 25.00		$ 285.24		$ -	
Grants - TOHHI ATAX	$ 1,702.56		$ 13,650.09		$ 46,500.00	
Grants - Beaufort Co. - 2%	$ -		$ -		$ -	
Grants - Beaufort Co. - 3%	$ -		$ -		$ -	
Grant - Bargain Box	$ -		$ -		$ 1,500.00	
Annual Meeting Tickets & Tables (net of fees)	$ -		$ 6,850.00		$ 11,000.00	
Annual Meeting Sponsorship ($)	$ -		$ 550.00		$ -	
Annual Meeting Sponsorship in Kind - Omega Printing	$ -		$ 300.00			
Annual Meeting Donations (50/50)	$ -		$ 250.00			
Eagle CAM Sponsorship	$ -		$ -			
Fundraiser - Bonfire	$ -		$ 139.69		$ 500.00	
Fundraiser-Calendar	$ -		$ -			
Interest	$ 258.21		$ 1,304.61		$ 3,600.00	
TOTAL Revenue		**$ 2,518.77**		**$ 36,200.23**		**$ 79,100.00**
Expenses						
Communication (WIX ()/Godaddy /Mail Chimp *	$ 93.02		$ 625.60		$ 1,506.00	
Website maintenance and PR	$ -		$ 1,320.00		$ 3,000.00	
Marketing	$ -		$ -		$ 5,000.00	
Raptor CAM Contest prizes	$ -		$ 100.00		$ -	
Calendars	$ -		$ -		$ -	
Eagle CAM Equipment #2	$ -		$ -		$ 750.00	
Eagle CAM-Palmetto Electric	$ 36.29		$ 286.51		$ 264.00	
Annual Meeting Dinner - Palmetto Hall	$ -		$ 3,336.64			
Annual Meeting Dinner - Speaker Hon.	$ -		$ 250.00			
Annual Meeting - Omega Printing - In-Kind	$ -		$ 300.00		$ 5,500.00	
Printing	$ -		$ 1,072.13		$ 1,000.00	
Postage	$ -		$ -		$ 200.00	
Bank, PayPal & Square Fees	$ 8.26		$ 62.46		$ 50.00	
P.O. Box renewal	$ -		$ 268.00		$ 300.00	
SOS Registration and Tax Return filing	$ -		$ 151.75		$ 150.00	
Ft. Howell Maintenance & signs	$ 1,437.34		$ 5,120.34		$ 1,500.00	
Property Taxes (Stormwater Manage.)	$ -		$ 350.25		$ 360.00	
Waste Disposal	$ 166.47		$ 1,322.45		$ 2,000.00	
Raptor CAM internet	$ 139.22		$ 1,113.76		$ 2,160.00	
Raptor CAM streaming	$ 478.00		$ 3,824.00		$ 5,736.00	
Raptor CAM-Arbor Nature	$ -		$ -		$ -	
Landscaping and Equipment	$ 300.00		$ 2,400.00		$ 6,600.00	
Insurance	$ -		$ 2,408.68		$ 6,000.00	
Volunteer Corps	$ -		$ -		$ 500.00	
Design & Permitting Contract - Wood + Partners	$ 5,592.50		$ 14,268.75		$ 35,000.00	
Supplies	$ -		$ 186.87		$ 500.00	
Survey - Ft Howell	$ -		$ -		$ -	
Survey - Northridge	$ -		$ 750.00		$ -	
TOTAL Expenses		**$ 8,251.10**		**$ 39,518.19**		**$ 78,076.00**
Change in Net Assets		**$ (5,732.33)**		**$ (3,317.96)**		**$ 1,024.00**

Hilton Head Land Trust, Inc.

Balance Sheet

31-Aug-25

Current Assets		
South State Bank - Checking (0.08%)	$ 5,450.00	
Coastal States Bank - Money Market (1.31%)	$ 58,859.86	
Fidelity Investments - Gov't Money Market (3.97%)	$ 65,218.41	$ 129,528.27
Restricted Grant Funds $13,816,38		
TOTAL Current Assets		
Fixed Assets		
Signage and Flag	$ 24,733.57	
7 Metal Sculptures	$ 6,300.00	
Educational Kiosk	$ 12,500.00	
Fort Howell Property	$ 315,000.00	
Museum Street Property	$ 2,300.00	
TOTAL Fixed Assets		$ 360,833.57
TOTAL Assets		$ 490,361.84
Equity		
Net Assets (As Of 12/31/2024)	$ 493,679.80	
Change in Net Assets (2025)	$ (3,317.96)	
TOTAL Equity		$ 490,361.84
Total Equity and Liabilities		$ 490,361.84

Hilton Head Island Land Trust, Inc.
Profit and Loss
April 30, 2024

	7 Months Year to Date	
Revenue		
Memberships (5)	$ 9,355.00	
Donations - Raptor Project (6)	$ 2,082.00	
Donations ()/Memorial ()	$ 545.00	
Donation - Ft. Howell cash donation	$ 364.76	
Grants - TOHHI ATAX	$ 12,559.17	
Grants - Beaufort Co. - 2%	$ 10,000.00	
Grants - Beaufort Co. - 3%		
Grant - Bargain Box	$ 1,500.00	
Annual Meeting & silent Auction (net of fees)	$ 9,600.01	
Annual Meeting-Omega Sponsor in Kind	$ 250.00	
Fundraiser - Bonfire	$ 508.50	
Fundraiser-Calendar	$ 198.96	
Interest	$ 2,665.18	
TOTAL Revenue		**$ 49,628.58**
Expenses		
Communication (WIX ($466.20)/Godaddy ($76.91)/Mail Chimp ($963))*	$ 561.75	
Website maintenance and PR Marketing	$ 3,539.98	
Raptor CAM Contest prizes	$ 68.78	
Calendars	$ 106.89	
Annual Meeting - CCHH dinner		
Omega Printing Name Tags, Speaker	$ 4,530.12	
Printing	$ 380.00	
Postage	$ 26.92	
Log Book	$ 15.40	
PayPal and Square Fees	$ 165.99	
P.O. Box renewal	$ 256.00	
SOS Registration and Tax Return filing	$ 152.70	
Name Tags	$ 101.20	
Ft. Howell Maintenance & signs	$ 9,176.21	
Ft. Howell ATAX -Beaufort Co. 3% Phase 1		
Waste Disposal		
Raptor CAM internet	$ 433.02	
Raptor CAM streaming	$ 1,253.00	
Raptor CAM Equipment	$ -	
Landscaping and Equipment	$ 2,800.00	
Insurance	$ 3,816.54	
Volunteer Corps		
Storm water management		
Master Plan-Ft. Howell-Wood & Partners (SC Grant)	$ 2,350.00	
Supplies	$ 20.07	
Survey - SC Project		
Survey - Northridge		
TOTAL Expenses		**$ 29,754.57**
Change in Net Assets		**$ 19,874.01**

*Sum of all categories total Budget Line Item for Communication

Hilton Head Island Land Trust, Inc.
Balance Sheet
July 31, 2024

Current Assets		
Cash - Checking Account (.08%)	$ 4,682.26	
Money Market (4%)	$ 123,068.56	($32,355.36 Restricted)
TOTAL Current Assets		$ 127,750.82
Fixed Assets		
Signage and Flag	$ 24,733.57	
7 Metal Sculptures	$ 6,300.00	
Educational Kiosk	$ 12,500.00	
Fort Howell Property	$ 315,000.00	
Museum Street Property	$ 2,300.00	
TOTAL Fixed Assets		$ 360,833.57
TOTAL Assets		$ 488,584.39
Equity		
Net Assets	$ 468,710.38	
Change in Net Assets	$ 19,874.01	
TOTAL Equity		$ 488,584.39
Total Equity and Liabilities		$ 488,584.39

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Hilton Head Island Land Trust, Inc.
Profit and Loss
December 31, 2023

	12 Months Year to Date	
Revenue		
Memberships (15)	$ 19,149.00	
Donations - Eagle Project (1)	$ 475.00	
Donations (3)/Memorial ()	$ 1,298.39	
Donation - Ft. Howell cash donation	$ 333.00	
Grants - TOHHI ATAX	$ 1,620.21	
Grant - Bargain Box	$ 1,500.00	
Annual Meeting & silent Auction (net of fees)	$ 9,969.00	
HHP POA		
Bonfire	$ 69.41	
Interest	$ 3,017.72	
Amazon Smile	$ 54.35	
TOTAL Revenue		**$ 37,486.08**
Expenses		
Communication (WIX/Godaddy/Mail Chimp)	$ 1,336.21	
Bank fee		
Marketing	$ 4,750.00	
Annual Meeting - CCHH dinner postage and Curry	$ 4,793.03	
Printing	$ 269.00	
Postage	$ 31.80	
PayPal and Square Fees	$ 282.36	
P.O. Box renewal	$ 248.00	
SOS Registration	$ 51.85	
Name Tags	$ 72.42	
Supplies		
Ft. Howell Maintenance & signs	$ 912.75	
Ft. Howell ATAX		
Water	$ 132.00	
Waste Disposal		
Raptor CAM internet	$ 680.28	
Raptor CAM streaming	$ 2,148.00	
Raptor CAM Equipment	$ 809.86	
Bird boxes		
Landscaping and Equipment	$ 2,100.00	
Insurance	$ 4,115.28	
Volunteer Corps		
Storm water management	$ 700.50	
BOD Recognition	$ 45.53	
Ft. Howell Pathway Project		
Ft. Howell Site Improvement-Overlook	$ 11,508.98	
Master Plan-Ft. Howell-Wood & Partners (SC Grant)	$ 8,249.64	
Survey - SC Project	$ 350.00	
Reserves		
TOTAL Expenses		**$ 43,587.49**
Change in Net Assets		**$ (6,101.41)**

Hilton Head Island Land Trust, Inc.
Balance Sheet
December 31, 2023

Current Assets			
Cash - Checking Account	$ 5,895.05		
Money Market	$ 101,981.76	($24,891.38 Restricted)	
TOTAL Current Assets		$ 107,876.81	
Fixed Assets			
Signage and Flag	$ 24,733.57		
7 Metal Sculptures	$ 6,300.00		
Educational Kiosk	$ 12,500.00		
Fort Howell Property	$ 315,000.00		
Museum Street Property	$ 2,300.00		
TOTAL Fixed Assets		$ 360,833.57	
TOTAL Assets		$ 468,710.38	
Equity			
Net Assets	$ 474,811.79		
Change in Net Assets	$ (6,101.41)		
TOTAL Equity		$ 468,710.38	
Total Equity and Liabilities		$ 468,710.38	

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IRS Department of the Treasury Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248567573
July 22, 2011 LTR 4168C E0
57-0855609 000000 00
00016889
BODC: TE

HILTON HEAD ISLAND LAND TRUST INC
% JOSEPH CARTY
28 BAYLEY POINT LN
HILTON HEAD SC 29926-1309

:1111

Employer Identification Number: 57-0855609
Person to Contact: MR. NIERMANN
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your July 13, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in JUNE 1988.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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 sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form, as it may be made public.
Go to *www.irs.gov/Form990EZ* for instructions and the latest information

OMB No. 1545-0047
2024
Open to Public Inspection

A For the 2024 calendar year, or tax year beginning January 01, **2024, and ending** December 31, **2024**

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: HILTON HEAD ISLAND LAND TRUST INC

Number and street (or P.O. box if mail is not delivered to street address): PO BOX 21058
Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: HILTON HEAD, SC 29925-1058

D Employer identification number 57-0855609

E Telephone number (770) 365-3331

F Group Exemption Number

G Accounting Method: ☑ Cash ☐ Accrual Other (specify):

H Check ☑ if the organization is not required to attach Schedule B (Form 990).

I Website www.hhilandtrust.org

J Tax-exempt status (check only one) - ☑ 501(c)(3) ☐ 501(c) (0) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . $ 94,733

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	56,462
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	23,197
	4	Investment income		4	4,551
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b 10,523		
	c	Less: direct expenses from gaming and fundraising events	6c 4,530		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	5,993
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	90,203
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	35,918
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	650
	16	Other expenses (describe in Schedule O)		16	28,666
	17	**Total expenses.** Add lines 10 through 16		17	65,234
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	24,969
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	468,711
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	493,680

Part II **Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . . ☑

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	107,877	22	132,846
23 Land and buildings	317,300	23	317,300
24 Other assets (describe in Schedule O)	43,534	24	43,534
25 **Total assets**	468,711	25	493,680
26 **Total liabilities** (describe in Schedule O)		26	
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	468,711	27	493,680

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III ☑

What is the organization's primary exempt purpose? See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28	Enhanced Fort Howell Property and develop master plan (Grants $ 19,677) If this amount includes foreign grants, check here ☐	28a	23,762
29	Addition of second Raptor CAM for eagle nest (Grants $ 10,902) If this amount includes foreign grants, check here ☐	29a	15,030
30	Raptor CAM of Great Horned Owl (Grants $ 3,047) If this amount includes foreign grants, check here ☐	30a	4,151
31	Other program services (describe in Schedule O) (Grants $ 1,500) If this amount includes foreign grants, check here ☐	31a	750
32	**Total program service expenses** (add lines 28a through 31a)	32	43,693

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV. ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
George Banino President	10	0	0	0
Robert Gentzler Vice President	2	0	0	0
Robin Storey Treasurer	10	0	0	0
Richard Sims Board of Director	2	0	0	0
Melissa Andris Secretary	2	0	0	0
Terry Ennis Board of Director	1	0	0	0
Ed Schottland Board of Director	2	0	0	0
Michael Rosenfeld Board of Director	3	0	0	0
James Schneider Board of Director	3	0	0	0
Debbie Modrowsky Board of Director	2	0	0	0

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.)
Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	☐	☑
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34	☐	☑
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	☐	☑
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	☐	☐
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	☐	☐
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	☐	☑
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a: 0			
b	Did the organization file **Form 1120-POL** for this year?	37b	☐	☑
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	☐	☑
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b:			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a:			
b	Gross receipts, included on line 9, for public use of club facilities 39b:			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: ______ section 4912: ______ section 4955: ______			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	☐	☑
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ______			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ______			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	☐	☑

41 List the states with which a copy of this return is filed: SC

42a The organization's books are in care of: Robin Storey Telephone no (770) 365-3331
Located at: 107 Wedgefield Drive ,Hilton Head Island ,SC ZIP + 4 29926

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	☐	☑
	If "Yes," enter the name of the foreign country: ______ If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country: ______	42c	☐	☑

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ☐
and enter the amount of tax-exempt interest received or accrued during the tax year 43

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	☐	☑
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	☐	☑
c	Did the organization receive any payments for indoor tanning services during the year?	44c	☐	☑
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	☐	☐
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	☐	☑
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b	☐	☑

		Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	☐	☑

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	☐	☑
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	☐	☑
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	☐	☑
b If "Yes," was the related organization a section 527 organization?	49b	☐	☐

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over $100,000 0

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) compensation
None		

d Total number of other independent contractors each receiving over $100,000 0

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A ☑ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date
	Robin Storey, Treasurer	01/13/2025
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if ☐ self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no	

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

Schedule A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust
Attach to Form 990 or Form 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047
2024
Open to Public Inspection

Name of the organization: HILTON HEAD ISLAND LAND TRUST INC
Employer identification number: 57-0855609

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
9 ☐ An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 ☐ An organization that normally receives (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I**. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II**. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated**. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated**. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)			☐	☐		
(B)			☐	☐		
(C)			☐	☐		
(D)			☐	☐		
(E)			☐	☐		
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	23,704	54,286	113,537	24,499	79,659	295,685
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	
4 **Total.** Add lines 1 through 3	23,704	54,286	113,537	24,499	79,659	295,685
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
6 **Public support**. Subtract line 5 from line 4						295,685

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	23,704	54,286	113,537	24,499	79,659	295,685
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	202	95	317	3,018	4,551	8,183
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	525	143	8,637	9,969	10,633	29,907
11 **Total support**. Add lines 7 through 10						333,775

12 Gross receipts from related activities, etc. (see instructions) . . . 12 0

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) . . . 14 88.59 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 . . . 15 89.1 %

16a **33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization ☑

b **33 1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2023.** IIf the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	**(a)** 2020	**(b)** 2021	**(c)** 2022	**(d)** 2023	**(e)** 2024	**(f)** Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total**. Add lines 1 through 5 . . .						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	**(a)** 2020	**(b)** 2021	**(c)** 2022	**(d)** 2023	**(e)** 2024	**(f)** Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . .						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support**. (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years**. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	**15**	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	**16**	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f)) . .	**17**	%
18 Investment income percentage from **2023** Schedule A, Part III, line 17	**18**	%

19a **33 1/3% support test—2024**. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test—2023**. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . ☐

20 **Private foundation** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1	☐	☐
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2	☐	☐
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below*	3a	☐	☐
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b	☐	☐
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c	☐	☐
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a	☐	☐
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b	☐	☐
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c	☐	☐
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI**, *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a	☐	☐
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	☐	☐
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c	☐	☐
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6	☐	☐
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7	☐	☐
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8	☐	☐
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a	☐	☐
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b	☐	☐
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c	☐	☐
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a	☐	☐
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b	☐	☐

Part IV Supporting Organizations (continued)

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**	☐	☐
b	A family member of a person described on line 11a above?	**11b**	☐	☐
c	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI	**11c**	☐	☐

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**	☐	☐
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**	☐	☐

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**	☐	☐

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**	☐	☐
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**	☐	☐
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	**3**	☐	☐

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)*

a ☐ The organization satisfied the Activities Test. Complete **line 2** below

b ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions)*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**	☐	☐
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**	☐	☐
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	**3a**	☐	☐
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	**3b**	☐	☐

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 *(explain in* ***Part VI****).* **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B—Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	Discount claimed for blockage or other factors *(explain in detail in* ***Part VI****):*			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount**(add line 7 to line 6)	8		

Section C—Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization’s first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D—Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4 Amounts paid to acquire exempt-use assets	**4**	
5 Qualified set-aside amounts (prior IRS approval required — *provide details in* ***Part VI***)	**5**	
6 Other distributions *(describe in* ***Part VI****).* See instructions.	**6**	
7 **Total annual distributions.** Add lines 1 through 6.	**7**	
8 Distributions to attentive supported organizations to which the organization is responsive *(provide details in* ***Part VI****).* See instructions.	**8**	
9 Distributable amount for 2024 from Section C, line 6	**9**	
10 Line 8 amount divided by line 9 amount	**10**	

Section E—Distribution Allocations (see instructions)	**(i)** **Excess Distributions**	**(ii)** **Underdistributions Pre-2024**	**(iii)** **Distributable Amount for 2024**
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required — *explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Part II Line 10 - Other income

S.No	Year	Amount	Description
1	2020	$ 525	Fundraiser
2	2021	$ 143	Fundraiser
3	2022	$ 8637	Fundraiser
4	2023	$ 9969	Fundraiser
5	2024	$ 10633	Fundraiser

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the Organization	Employer identification number
HILTON HEAD ISLAND LAND TRUST INC	57-0855609

Part and Line Number: **Part I - Line 16**

Description	Amount
Communication/website	$1,399
Eagle CAM Equipment	$9,312
Credit Card processing fees	$237
Electricity	$89
PO Box	$256
Waste Management	$786
Insurance	$3,817
Eagle/Raptor CAM Streaming	$2,945
Internet	$831
Tax Filings/Registrations	$153
Supplies	$104
Fort Howell Signage	$8,737

Part and Line Number: **Part II - Line 24**

Description	BOY Amount	EOY Amount
Improvements to Ft. Howell Property	$43,534	$43,534

Part and Line Number: **Part III - Primary Exempt Purpose**

Preserve & protect the natural habitat and significant historical land in Hilton Head Island, SC.

Part and Line Number: **Part III - Line 31**

Description	Grants	Expenses
Develop master plan for Northridge property	$1,500	$750

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form, as it may be made public.
Go to *www.irs.gov/Form990EZ* for instructions and the latest information

OMB No. 1545-0047
2023
Open to Public Inspection

A For the 2023 calendar year, or tax year beginning January 01, **2023, and ending** December 31, **2023**

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [x] Amended return
- [ ] Application pending

C Name of organization: HILTON HEAD ISLAND LAND TRUST INC

Number and street (or P.O. box if mail is not delivered to street address): PO BOX 21058
Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: HILTON HEAD, SC 29925-1058

D Employer identification number 57-0855609

E Telephone number (770) 365-3331

F Group Exemption Number

G Accounting Method: [x] Cash [ ] Accrual Other (specify):

I Website www.hhilandtrust.org

H Check [x] if the organization is not required to attach Schedule B (Form 990).

J Tax-exempt status (check only one) - [x] 501(c)(3) [ ] 501(c) (0) [ ] 4947(a)(1) or [ ] 527

K Form of organization: [x] Corporation [ ] Trust [ ] Association [ ] Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . $ 37,484

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I [x]

Section	Line	Description	Sub-line	Sub-amount	Line	Amount
Revenue	1	Contributions, gifts, grants, and similar amounts received			1	5,348
	2	Program service revenue including government fees and contracts			2	
	3	Membership dues and assessments			3	19,149
	4	Investment income			4	3,018
	5a	Gross amount from sale of assets other than inventory	5a			
	b	Less: cost or other basis and sales expenses	5b			
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)			5c	
	6	Gaming and fundraising events:				
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a			
	b	Gross income from fundraising events (not including $ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b	9,969		
	c	Less: direct expenses from gaming and fundraising events	6c	4,793		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)			6d	5,176
	7a	Gross sales of inventory, less returns and allowances	7a			
	b	Less: cost of goods sold	7b			
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)			7c	
	8	Other revenue (describe in Schedule O)			8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8			9	32,691
Expenses	10	Grants and similar amounts paid (list in Schedule O)			10	
	11	Benefits paid to or for members			11	0
	12	Salaries, other compensation, and employee benefits			12	0
	13	Professional fees and other payments to independent contractors			13	22,206
	14	Occupancy, rent, utilities, and maintenance			14	132
	15	Printing, publications, postage, and shipping			15	301
	16	Other expenses (describe in Schedule O)			16	18,083
	17	**Total expenses.** Add lines 10 through 16			17	40,722
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)			18	(8,031)
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)			19	476,742
	20	Other changes in net assets or fund balances (explain in Schedule O)			20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20			21	468,711

Part II **Balance Sheets** (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II . . . . ☑

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	113,978	22	107,877
23	Land and buildings	317,300	23	317,300
24	Other assets (describe in Schedule O)	45,464	24	43,534
25	**Total assets**	476,742	25	468,711
26	**Total liabilities** (describe in Schedule O)	0	26	0
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	476,742	27	468,711

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III ☐

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28	Enhancement to Fort Howell (Grants $ 1,620) If this amount includes foreign grants, check here ☐	28a	1,620
29	Signage for Fort Howell Property (Grants $ 1,500) If this amount includes foreign grants, check here ☐	29a	1,500
30	 (Grants $) If this amount includes foreign grants, check here ☐	30a	
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here ☐	31a	
32	**Total program service expenses** (add lines 28a through 31a)	32	3,120

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV. ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
George Banino President	10	0	0	0
Robert Gentzler Vice President	2	0	0	0
Robin Storey Treasurer	10	0	0	0
Richard Sims Board of Director	1	0	0	0
Lois Wilkinson Corresponding Secretary	1	0	0	0
Melissa Andris Secretary	2	0	0	0
Jan Ferrari Board of Director	1	0	0	0
Terry Ennis Board of Director	3	0	0	0
Ed Schottland Board of Director	1	0	0	0
Michael Rosenfeld Board of Director	3	0	0	0
Chris Klonowski Board of Director	3	0	0	0

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.)
Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	☐	☑
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34	☐	☑
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	☐	☑
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	☐	☐
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	☐	☐
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	☐	☑
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions — 37a: 0			
b	Did the organization file **Form 1120-POL** for this year?	37b	☐	☑
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a	☐	☑
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved — 38b:			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 — 39a:			
b	Gross receipts, included on line 9, for public use of club facilities — 39b:			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: 0 section 4912: 0 section 4955: 0			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	☐	☑
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958: 0			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization: 0			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	☐	☑

41 List the states with which a copy of this return is filed: SC

42a The organization's books are in care of: Robin Storey Telephone no (770) 365-3331
Located at: 107 Wedgefield Drive ,Hilton Head Island ,SC ZIP + 4 29926

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	☐	☑
	If "Yes," enter the name of the foreign country: If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country:	42c	☐	☑

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ☐
and enter the amount of tax-exempt interest received or accrued during the tax year — 43:

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	☐	☑
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b	☐	☑
c	Did the organization receive any payments for indoor tanning services during the year?	44c	☐	☑
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d	☐	☐
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	☐	☑
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b	☐	☑

		Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	☐	☑

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	☐	☑
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	☐	☑
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	☐	☑
b If "Yes," was the related organization a section 527 organization?	49b	☐	☐

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over $100,000 0

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) compensation
None		

d Total number of other independent contractors each receiving over $100,000 0

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations must attach a completed Schedule A ☑ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date
	Robin L. Storey Treasurer	01/30/2024
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if ☐ self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no	

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

Schedule A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust
Attach to Form 990 or Form 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
HILTON HEAD ISLAND LAND TRUST INC	57-0855609

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.

2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.

4 ☐ A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

9 ☐ An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I**. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II**. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated**. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated**. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations 0

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)			☐	☐		
(B)			☐	☐		
(C)			☐	☐		
(D)			☐	☐		
(E)			☐	☐		
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	12,620	23,704	54,286	113,537	24,499	228,646
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	
4 **Total.** Add lines 1 through 3	12,620	23,704	54,286	113,537	24,499	228,646
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						228,646

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	12,620	23,704	54,286	113,537	24,499	228,646
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	562	202	95	317	3,018	4,194
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	4,516	525	143	8,637	9,969	23,790
11 **Total support.** Add lines 7 through 10						256,630

12 Gross receipts from related activities, etc. (see instructions) . . . 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) . . . 14 89.1 %

15 Public support percentage from 2022 Schedule A, Part II, line 14 . . . 15 93.73 %

16a **33 1/3% support test—2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . ☑

b **33 1/3% support test—2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . ☐

17a **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . ☐

b **10%-facts-and-circumstances test—2022.** IIf the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total**. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . .						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support**. (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years**. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f)) . .	17	%
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33 1/3% support test—2023**. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test—2022**. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . ☐

20 **Private foundation** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Line	Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1	☐	☐
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2	☐	☐
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below*	3a	☐	☐
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b	☐	☐
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c	☐	☐
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a	☐	☐
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b	☐	☐
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c	☐	☐
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI****, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a	☐	☐
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	☐	☐
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c	☐	☐
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6	☐	☐
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7	☐	☐
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8	☐	☐
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a	☐	☐
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b	☐	☐
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c	☐	☐
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a	☐	☐
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b	☐	☐

Part IV Supporting Organizations (continued)

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**	☐	☐
b	A family member of a person described on line 11a above?	**11b**	☐	☐
c	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI	**11c**	☐	☐

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**	☐	☐
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**	☐	☐

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**	☐	☐

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**	☐	☐
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**	☐	☐
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	**3**	☐	☐

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)*

a ☐ The organization satisfied the Activities Test. Complete **line 2** below

b ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions)*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**	☐	☐
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**	☐	☐
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* **Part VI**.	**3a**	☐	☐
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	**3b**	☐	☐

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 *(explain in* ***Part VI****).* **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B—Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	Discount claimed for blockage or other factors *(explain in detail in* ***Part VI****):*			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount**(add line 7 to line 6)	8		

Section C—Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D—Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required — *provide details in* ***Part VI***)	5	
6 Other distributions *(describe in* ***Part VI****)*. See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive *(provide details in* ***Part VI****)*. See instructions.	8	
9 Distributable amount for 2023 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E—Distribution Allocations (see instructions)	**(i)** Excess Distributions	**(ii)** Underdistributions Pre-2023	**(iii)** Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required — *explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f			
4 Distributions for 2023 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7 **Excess distributions carryover to 2024.** Add lines 3j and 4c			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

S.No	Year	Amount	Description
1	2019	$ 4516	Fundraiser
2	2020	$ 525	Fundraiser
3	2021	$ 143	Fundraiser
4	2022	$ 8637	Fundraiser
5	2023	$ 9969	Fundraiser

SCHEDULE O (Form 990) Department of the Treasury Internal Revenue Service	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to *www.irs.gov/Form990* for the latest information.	2023 Open to Public Inspection

Name of the Organization	Employer identification number
HILTON HEAD ISLAND LAND TRUST INC	57-0855609

Part and Line Number: **Header - Amended Reason**

Add Board of Director

Part and Line Number: **Part I - Line 16**

Description	Amount
Raptor CAM Streaming	$2,148
Raptor CAM Internet	$680
Insurance	$4,115
Storm Water Management Tax	$701
Raptor CAM Equipment	$810
Communication/website	$1,336
Payment Processing Fees	$282
PO Box rental fee	$248
Fort Howell Maintenance & Signage	$913
Miscellaneous	$170
Marketing	$4,750
Elimination of Historical Sign	$1,930

Part and Line Number: **Part II - Line 24**

Description	BOY Amount	EOY Amount
Improvements to Ft. Howell Property	$45,464	$43,534

Part and Line Number: **Part II - Line 26**

Description	BOY Amount	EOY Amount
Prepaid for fundraiser	$0	

Part and Line Number: **Part III - Primary Exempt Purpose**

Preserve & protect the natural habitat and significant historical land in Hilton Head Island, SC.