A RESOLUTION DIRECTING THE BUNCOMBE COUNTY BOARD OF ELECTIONS TO CONDUCT AN ADVISORY REFERENDUM ON THE QUESTION OF WHETHER TO LEVY A ONE-QUARTER PERCENT SALES AND USE TAX IN ACCORDANCE WITH N.C. GEN. STAT. § 105-537.

- WHEREAS, in 2007, the North Carolina General Assembly enacted the "One-Quarter Cent County Sales and Use Tax Act", Article 46 of Chapter 105 of the North Carolina General Statutes which authorizes counties to levy an additional sales and use tax; and
- WHEREAS, in order to levy the local sales and use tax, Buncombe County, through the Board of Elections, must conduct an advisory reference in accordance with the provisions of N.C. Gen. Stat. § 163-287; and
- WHEREAS, Asheville Buncombe Technical Community College is in need of many major capital improvements; and
- WHEREAS, in order to fund said improvements, the Commissioners would like to get voter approval to enact a one-quarter percent sales tax increase to fund the AB-Tech projects; and
- WHEREAS, the Buncombe County Board of Commissioners wish to hold the advisory referendum during the general election in November 8, 2011; and
- WHEREAS, this resolution is intended to clarify Resolution #11-01-08 to include a sunset date for the sales and use tax to be used exclusively for stated capital improvement needs.

NOW, THEREFORE, BE IT RESOLVED By the Board of Commissioners for the County of Buncombe as follows:

- 1. That pursuant to N.C. Gen. Stat. § 105-537, the Buncombe County Board of Commissioners directs the Buncombe County Board of Elections to conduct following advisory referendum, with the concurrence of the Buncombe County Board of Elections, to be held on November 8, 2011 in accordance with N.C. Gen. Stat. § 163-287.
- 2. That the advisory referendum shall be in the following form:

[ ] FOR [ ] AGAINST Local sales and use tax at the rate of one-quarter percent (0.25%) in addition to all other State and local sales and use taxes.

3. This sales and use tax will sunset in 2029 and will be used exclusively for the stated capital improvement needs of Asheville Buncombe Technical Community College.

This the 16<sup>th</sup> day of August, 2011.

ATTEST	BOARD OF COMMISSIONERS FOR THE COUNTY OF BUNCOMBE
	Ву:
Kathy Hughes, Clerk	David Gantt, Chairman
APPROVED AS TO FORM	
Michael C. Frue, County Attorney	

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