

RESOLUTION # _____

RESOLUTION LEVYING A LOCAL SALES AND USE TAX
AT A RATE OF ONE-QUARTER PERCENT (0.25%) IN ADDITION TO ALL OTHER STATE
AND LOCAL SALES AND USE TAXES

Whereas, pursuant to N.C. Gen. Stat. 105-537(b), the Buncombe County Board of Commissioners adopted Resolution No. 11-08-10 on August 16, 2011 authorizing the Buncombe County Board of Elections to conduct an advisory referendum of whether to levy a local $\frac{1}{4}$ cent sales tax in the County; and

WHEREAS, an advisory referendum on the question of whether to levy a One-Quarter Cent (1/4¢) County Sales and Use Tax was held on November 8, 2011 by authority of Article 46 of Chapter 105 of the North Carolina General Statutes and in accordance with N.C.G.S. §163-287; and

WHEREAS, the Buncombe County Board of Elections has certified that a majority of those voting in said referendum voted in favor of the levy of the tax; and

WHEREAS, this Board has expressed its intent that this sales and use tax sunset in 2029 and be used exclusively for the stated capital improvement needs of Asheville Buncombe Technical Community College; and

WHEREAS, this Board is of the opinion that it is in the best interests of the citizens and residents of Buncombe County to levy this tax.

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

1. That there is hereby imposed and levied a 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.
2. That this Board directs that any and all applications, requests, or

submittals of whatever form or nature to the North Carolina Local Government Commission or any other institution of or related to the funding of the stated capital needs of Asheville Buncombe Technical Community College include reference that the proceeds of this tax shall be the funding source for said improvements.

3. That this resolution be effective upon its adoption.

ADOPTED this the 6th day of December, 2011.

ATTEST

BOARD OF COMMISSIONERS FOR THE
COUNTY OF BUNCOMBE

Kathy Hughes, Clerk

By: _____
David Gantt, Chairman

APPROVED AS TO FORM

Michael C. Frue, County Attorney