



**RESOLUTION CALLING A SPECIAL ADVISORY REFERENDUM CONCERNING  
THE LEVY OF A ONE-QUARTER CENT (1/4¢) COUNTY SALES AND USE TAX**

WHEREAS, the North Carolina General Assembly has enacted the “One-Quarter Cent (1/4 ¢) County Sales and Use Tax Act” Article 46 of Chapter 105 of the North Carolina General Statutes (Session Law 2007-323), which authorizes counties to levy a local sales and use tax; and

WHEREAS, in order to levy the local sales and use tax, the County of Jackson must conduct a special advisory referendum on the question of whether to levy a local sales and use tax and the election shall be held in accordance with the provisions of North Carolina General Statutes § 163-287; and

WHEREAS, the Board of Commissioners of Jackson County is faced with extraordinary funding pressures resulting from the need for capital projects for the Jackson County School System and for Southwestern Community College; and,

WHEREAS, it is therefore the desire of the Board of Commissioners of Jackson County to offer the possibility of such additional sales tax to the voters of Jackson County in an advisory referendum pursuant to North Carolina General Statutes §105-537.

NOW THEREFORE, BE IT RESOLVED by the Board of Commissioners for Jackson County:

Section 1. The Jackson County Board of Commissioners hereby states its intent to use the revenues from the Article 46 one-quarter (1/4¢) County sales and use tax, if approved by the voters of Jackson County, for capital projects of the Jackson County School System and for capital projects for Southwestern Community College.

Section 2. A referendum is hereby called during the normal time the polls are open, on Tuesday, June 7, 2016, at which there shall be submitted to the qualified voters of Jackson County the question stated in Section 4 of this resolution.

Section 3. The said referendum shall be held in accordance with the procedures of North Carolina General Statutes § 163-287. The Jackson County Board of Elections is hereby directed to conduct said referendum and to take all necessary steps to that end in accordance with the provisions of this section.

Section 4. The form of the question to appear on the ballots and in the instruction to voters for said referendum shall be as follows:

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.

Section 5. The Clerk to the Board of Commissioners is hereby authorized and directed to mail or deliver a certified copy of this Resolution to the Jackson County Board of Elections within three (3) business days after the passage hereof.

Section 6. The Board of Elections shall publish legal notice of the special advisory referendum in accordance with the North Carolina General Statutes §163-287.

Section 7. This Resolution shall take effect upon its passage.

This the 3<sup>rd</sup> day of March 2016.

JACKSON COUNTY BOARD OF COMMISSIONERS

By: \_\_\_\_\_  
BRIAN THOMAS MCMAHAN, Chairman

Attest:

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ANGELA M. WINCHERSTER  
Clerk to the Board