



**A Resolution Confirming the Levy of an Existing 3% Occupancy Tax, Increasing the Levy of Occupancy Tax by 1%, and Creating the Jackson County Tourism Development Authority**

WHEREAS, Jackson County, by resolution, is authorized under Session Law 2011-170, House Bill 96, to continue assessing and collecting the current 3% occupancy tax, to levy an additional 3% occupancy tax, and to create a single Tourism Development Authority (“Authority”); and

WHEREAS, the Jackson County Board of Commissioners now authorizes the continuation of the current three percent (3%) room occupancy tax; and

WHEREAS, the Jackson County Board of Commissioners has determined that it is in the best interest of Jackson County , effective January 1, 2013, to levy an additional one percent (1%) room occupancy tax which would increase the current occupancy tax of three percent (3%) to four percent (4%); and

WHEREAS, in accordance with HB96 (effective January 1, 2013) the Jackson County Board of Commissioners creates the Jackson County Tourism Development Authority (“Authority”) and dissolves the existing Jackson County Travel and Tourism Authority and the Cashiers Travel and Tourism Authority and transfers all remaining funds from the TTAs on December 31, 2012 to the Authority; and

WHEREAS, in accordance with HB 96 at least one-third of the members of the Authority shall be individuals who are affiliated with businesses that collect the tax in the County and at least one-half of the members shall be individuals who are currently active in the promotion of travel and tourism in the County.

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

**Section 1: Jackson County Tourism Development Authority**

A Jackson County Tourism Development Authority is created.

**Section 2: Appointment of Membership**

**A.** The Jackson County Tourism Development Authority shall consist of fifteen (15) members who shall be appointed and approved by the Jackson County Board of Commissioners. They shall also be voting residents and/or taxpayers of the County or employees of a Jackson County business that collects Jackson County Occupancy Tax or pays Jackson County Property Tax.

**Group One** – (5) Lodging Properties – south Jackson County; (3) medium properties – 25 rooms and up, (1) B&B, B&B Inn/Country Inn-25 rooms or less; and (1) Home Rental/Condo/Timeshare/Vehicular Campsite (if they collect tax),

**Group Two** – (5) Lodging Properties – north Jackson County; (3) medium properties – 25 rooms and up, (1) B&B, B&B Inn/Country Inn-25 rooms or less; and (1) Home Rental/Condo/Timeshare/Vehicular Campsite (if they collect tax),

**Group Three**- (3) Retail/Tourism related business representatives to include (1) from south Jackson County, (1) from north Jackson County and (1) Jackson County At-Large,

**Group Four** – (1) representative from the Cashiers Chamber of Commerce and Executive Director from the Cashiers Chamber of Commerce. The Executive Director will be an ex officio member with no term limit.

**Group Five** – (1) representative from the Jackson County Chamber of Commerce and Executive Director from the Jackson County Chamber of Commerce. The Executive Director will be an ex officio member with no term limit, and

**B.** The Jackson County Finance Officer shall serve as an ex officio member of the Authority and serve as the Finance Officer of the Authority. In addition, a county commissioner or designee shall serve as an ex officio member of the Authority.

**Section 3: Terms of Appointments.**

The initial terms of the members of the Authority shall be as follows:

A. One year term: two members from Group One, two members from Group Two and one member from Group Three.

B. Two year term: two members from Group One, two members from Group Two, one member from Group Three and one member from Group Four.

C. Three year term: one member from Group One, one member from Group Two, one member from Group three, one member from Group Five.

Thereafter, all terms shall be for three years. Reappointment to the Authority shall be limited to two consecutive terms with eligibility for another reappointment after sitting out for one year.

Any member of the Authority may resign by filing a written resignation with the Chairperson of the Authority.

**Section 4: Vacancies/Compensation**

Members of the Authority shall serve without compensation but may be reimbursed for expenses actually incurred in connection with the performance of their duties in accordance with such rules as the Authority may from time to time adopt.

Vacancies within the TDA Authority shall be filled and appointed by the Jackson County Board of Commissioners. The TDA may submit board member recommendations for consideration of the Commissioners.

## **Section 5: Meetings**

The Authority shall meet as deemed necessary by the Chairperson but in any event it shall hold a meeting at least quarterly. Special meetings of the Authority may be called at any time by the Chairperson or Vice Chairperson. At least forty-eight (48) hours written notice of the time and place of Special Meetings shall be given by the Secretary or by the Chairperson to each member of the Authority.

All Authority meetings are to be held in accordance with Article 33C of Chapter 143 of the General Statutes of North Carolina, commonly referred to as the Open Meetings Law.

The Secretary of the Authority shall keep a record of its member's attendance, of the Authority's resolutions, discussions, findings, and recommendations. The Authority may adopt its own rules of procedure or in absence thereof, "Robert's Rules of Order" shall apply.

In order to allow action between meetings, a vote may be taken by e-mail by call of the Chairperson. The vote shall be verified at the next regularly scheduled Authority meeting.

## **Section 6: Attendance/Removal.**

Faithful attendance at all meetings of the Authority and conscientious performance of the duties required of members of the Authority shall be a prerequisite of continuing membership on the Authority. Any member, who misses more than two (2) consecutive meetings without an excused absence or for any good cause related to performance of duties, may be replaced at the recommendation of the Authority, in the manner of vacancies set forth in Section 4 above.

## **Section 7: Voting/Rules of Conduct for Members.**

No voting member shall be excused from voting, except upon a matter involving consideration and determination in which a member has a direct personal or financial interest.

However, ownership of a tourism-related business and/or serving as a board member of a non-profit tourist attraction/organization shall not constitute a sufficient reason to be excused if an equal degree of general financial interest applies to other members and no direct personal or financial interest is gained.

Each member shall maintain the confidential nature of confidential material to which members may become privy to as a member of the Authority. No Authority member shall directly or indirectly solicit any gift, or accept or receive any gift, whether in the form of money, services, loan, travel, entertainment, hospitality, thing or promise, or any other form, under circumstances in which a reasonable person would believe that the gift was intended to influence him/her in the performance of his/her duties, or was intended as a reward for any official action on his or her part.

**Section 8: Officers.**

The Chairperson of the Authority shall be designated by the Jackson County Board of Commissioners and shall be subject to annual reappointment by the Commissioners. The Authority shall annually elect from the membership a Vice-Chairperson to serve in the absence of the Chairperson and a Secretary to record the actions of the Authority. The Finance Office of Jackson County shall be the ex officio Finance Office of the Authority.

**Section 9: Quorum.**

A quorum shall consist of eight (8) voting members of the Authority. Any question coming before the Authority shall be determined by a majority of those present.

**Section 10: Committees:**

The Chairperson shall have the authority to appoint such committees as deemed appropriate.

**Section 11: County Government and the TDA**

- A. Jackson County shall retain 3% of the first \$500,000 in gross occupancy tax proceeds and 1% of the remaining gross proceeds to offset the cost of administering and collecting the tax.
- B. Funds shall not be used to create and pay positions from TDA funds unless approved in advance by the TDA Board and the Jackson County Board of Commissioners.

At the request of the Authority, the County Attorney shall also serve as the Authority attorney and the Authority will be responsible for related costs.

**Section 12: Powers and Duties of the Jackson County Tourism Development Authority.**

- A.** To select appropriate goals for the enhancement and development of the tourism industry in Jackson County;
- B.** To develop a strategic marketing plan to enhance the tourism industry in Jackson County through market research as it deems necessary in order to devise and develop the goals and plans necessary to create an effective marketing plan to promote travel and tourism in the County;
- C.** To seek, evaluate, and choose proposals from appropriate organizations which will address the establishment and approved goals of the Authority;
- D.** To promote travel, tourism, and conventions in the County relating to overnight tourism events and activities in the County;
- E.** To advertise or market an area or activity, publish and distribute, pamphlets and other materials, conduct market research, or engage in or sponsor similar promotional activities that attract tourist or business travelers to the area;
- F.** To contract with other related agencies for services in support of tourism activities. All contracts shall be in writing and shall include a description of services and related compensation;
- G.** All funds must be used strictly for the promotion of tourist overnight visits to our county. Funds may be used for capital expenditures with recommendation from TDA Board and with approval by County Commissioners;
- H.** To submit financial reports monthly and at the close of the fiscal year to the Jackson County Commissioners of its receipts and expenditures for the preceding month and for the year in such detail as the Commissioners may require;
- I.** To submit a proposed annual budget to the Jackson County Commissioners for their review and comment prior to the Authority's formal budget adoption; and
- J.** To at least once annually hold a joint travel and tourism planning/goal setting session with the Jackson County Commissioners.

**Section 13: Fiscal Year/Expenditures**

The fiscal year of the Authority shall run from July 1 through June 30.

Beginning January 1, 2013, the Authority shall adopt a six month budget based on revenue estimates provided by the Jackson County Finance Officer. In addition, the unspent funds from the Jackson County Travel and Tourism Authority and the Cashiers Travel and Tourism Authority shall be transferred to the Authority and shall be available for appropriation.

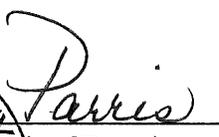
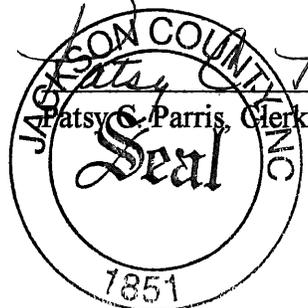
Beginning July 1, 2013, the Authority shall use at least two thirds of occupancy tax funds to promote travel and tourism in Jackson County. The Authority may expend one-third of the occupancy tax funds for capital-related expenditures with the approval of the Jackson County Commissioners.

For the purpose of allocating expenditures, the Authority shall apply the following definitions:

- A. Promote travel and tourism – To advertise or market an area or activity, publish and distribute pamphlets and other materials, conduct market research, or engage in similar promotional activities that attract tourist or business travelers to the area; the term includes administrative expenses incurred in engaging in the listed activities.
  
- B. Tourism-related expenditures – Expenditures that, in the judgment of the Authority, are designed to increase the use of lodging facilities, meeting facilities, and convention facilities in the County by attracting tourists or business travelers to the county. The term includes tourism-related capital expenditures

**ADOPTED** the 19 day of November, 2012.

ATTEST:

  
Patsy C. Parris, Clerk of Board  


APPROVED:

  
W. J. Debnam, Chairman  




**Amendment of the November 19, 2012 Resolution Confirming the Levy of an Existing 3% Occupancy Tax, Increasing the Levy of Occupancy Tax by 1%, and Creating the Jackson County Tourism Development Authority  
Amended January 30, 2017**

WHEREAS, on November 19, 2012, the Jackson County Board of Commissioners adopted a Resolution, authorized under Session Law 2011-170, House Bill 96, to continue assessing and collecting the current 3% occupancy tax, to levy an additional 3% occupancy tax, and to create a single Tourism Development Authority (“Authority”); and

WHEREAS, the Jackson County Board of Commissioners recognize that the Tourism Development Authority would like to expand the number of accommodations who qualify to have representatives appointed to the Tourism Development Authority Board of Directors; and

WHEREAS, the Jackson County Board of Commissioners recognize that reducing the room requirement for medium properties in Section 2 (A) (Group One) and (Group Two) would increase the number of individuals eligible to serve on the Tourism Development Authority Board of Directors; and

WHEREAS, increasing the number of individuals eligible to serve on the Board of Directors allows a broader representation of the tourism industry to be involved in promoting travel and tourism in Jackson County; and

WHEREAS, the Jackson County Board of Commissioners, after public hearing on January 30, 2017 desire to amend the Resolution (R12-34) adopted November 19, 2012 to reduce the room requirements and to remove the section allowing for vote by email.

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

1. That the text of R12-34, Section 2: Appointment of Membership (A) is hereby amended to read as follows:

## **Section 2: Appointment of Membership**

- A. The Jackson County Tourism Development Authority shall consist of fifteen (15) members who shall be appointed and approved by the Jackson County Board of Commissioners. They shall also be voting residents and/or taxpayers of the County or employees of a Jackson County business that collects Jackson County Occupancy Tax or pays Jackson County Property Tax.

**Group One** – (5) Lodging Properties – south Jackson County; (3) medium properties – 10 rooms/units and up, (1) B&B, B&B Inn/Country Inn-25 rooms or less; and (1) Home Rental/Condo/Timeshare/Vehicular Campsite (if they collect tax),

**Group Two** – (5) Lodging Properties – north Jackson County; (3) medium properties – 10 rooms/units and up, (1) B&B, B&B Inn/Country Inn-25 rooms or less; and (1) Home Rental/Condo/Timeshare/Vehicular Campsite (if they collect tax),

**Group Three**- (3) Retail/Tourism related business representatives to include (1) from south Jackson County, (1) from north Jackson County and (1) Jackson County At-Large,

**Group Four** – (1) representative from the Cashiers Chamber of Commerce and Executive Director from the Cashiers Chamber of Commerce. The Executive Director will be an ex officio member with no term limit.

**Group Five** – (1) representative from the Jackson County Chamber of Commerce and Executive Director from the Jackson County Chamber of Commerce. The Executive Director will be an ex officio member with no term limit, and

2. That the text of R12-34, Section 5: Meetings is hereby amended to delete the last paragraph of the section that previously allowed for vote to be taken by email. Section 5 shall read as follows:

### **Section 5: Meetings**

The Authority shall meet as deemed necessary by the Chairperson but in any event it shall hold a meeting at least quarterly. Special meetings of the Authority may be called at any time by the Chairperson or Vice Chairperson. At least forty-eight (48) hours written notice of the time and place of Special Meetings shall be given by the Secretary or by the Chairperson to each member of the Authority.

All Authority meetings are to be held in accordance with Article 33C of Chapter 143 of the General Statutes of North Carolina, commonly referred to as the Open Meetings Law.

The Secretary of the Authority shall keep a record of its member's attendance, of the Authority's resolutions, discussions, findings, and recommendations. The Authority may adopt its own rules of procedure or in absence thereof, "Robert's Rules of Order" shall apply.

ADOPTED the 30th day of January, 2017.



JACKSON COUNTY BOARD OF COMMISSIONERS

A handwritten signature in cursive script, appearing to read "Brian Thomas McMahan", written over a horizontal line.

By: Brian Thomas McMahan, Chairman

ATTEST:

A handwritten signature in cursive script, appearing to read "Angela M. Winchester", written over a horizontal line.

Angela M. Winchester, Clerk to the Board



**Amendment of the November 19, 2012 Resolution Confirming the Levy of an Existing 3% Occupancy Tax, Increasing the Levy of Occupancy Tax by 1%, and Creating the Jackson County Tourism Development Authority  
Amended January 30, 2017  
Amended October 16, 2017**

**WHEREAS**, on November 19, 2012, the Jackson County Board of Commissioners adopted a Resolution, authorized under Session Law 2011-170, House Bill 96, to continue assessing and collecting the current 3% occupancy tax, to levy an additional 3% occupancy tax, and to create a single Tourism Development Authority (“Authority”); and

**WHEREAS**, the Jackson County Board of Commissioners amended the Resolution on January 30, 2017; and

**WHEREAS**, the Jackson County Board of Commissioners recognize that the Tourism Development Authority would like to operate more efficiently; and

**WHEREAS**, the Jackson County Board of Commissioners recognize that reducing the number of Board members from fifteen (15) members down to nine (9) members and changing the definition of a quorum would allow the Board to operate more efficiently; and

**WHEREAS**, the Jackson County Board of Commissioners recognize that expanding the group classification definition is necessary to obtain more eligible members; and

**WHEREAS**, keeping the makeup of the Board unchanged while reducing the number of members of the Board will allow the Board to operate efficiently while remaining in compliance with the legislation that enabled the Authority; and

**WHEREAS**, the Jackson County Board of Commissioners, after a public hearing on October 16, 2017 desire to amend the Resolution (R12-34) adopted November 19, 2012 and amended January 30, 2017 to reduce the number of members of the Board of Directors of the Authority and to revise the definition of a quorum and the definition of group classifications.

**NOW, THEREFORE, BE IT RESOLVED** by the Jackson County Board of Commissioners as follows:

1. That the text of R12-34, Section 2: Appointment of Membership (A) is hereby amended to read as follows:

**Section 2: Appointment of Membership**

- A. The Jackson County Tourism Development Authority shall consist of nine (9) members who shall be appointed and approved by the Jackson County Board of Commissioners. They shall also be voting residents and/or taxpayers of the County or employees of a Jackson County business that collects Jackson County Occupancy Tax or pays Jackson County Property Tax. At least one half of members should be active in the promotion of travel and tourism in Jackson County.

**Group One** – (3) Lodging Properties; (2) Hotel/Resort/Inn Properties - North Jackson County; (1) from other occupancy tax remitters from establishments with 10+ units/rooms.

**Group Two** – (3) Lodging Properties; (2) Hotel/Resort/Inn Properties - South Jackson County; (1) from other occupancy tax remitters from establishments with 10+ units/rooms.

**Group Three** – (1) Tourism-related business representative from Jackson County At-Large

**Group Four** – (1) representative from the Cashiers Chamber of Commerce in a non-lodging, tourism-related business (who is not employed by the CACOC). The Executive Director from the Cashiers Area Chamber of Commerce. The Executive Director will be an ex officio member with no term limit.

**Group Five** – (1) representative from the Jackson County Chamber of Commerce in a non-lodging, tourism-related business (who is not employed by the JCCOC). The Executive Director from the Jackson County Chamber of Commerce. The Executive Director will be an ex officio member with no term limit.

2. That the text of R12-34, Section 3: Terms of Appointments is hereby amended to add an exception to the second paragraph to allow for Board Member consistency when there is a reconfiguration of the Board of Directors. Section 3 shall read as follows:

**Section 3: Terms of Appointments.**

The initial terms of the members of the Authority shall be as follows:

- A. One year term: two members from Group One, two members from Group Two and one member from Group Three.
- B. Two year term: two members from Group One, two members from Group Two and one member from Group Three and one member from Group Four.
- C. Three year term: one member from Group One, one member from Group Two, one member from Group Three, one member from Group Five.

Thereafter, all terms shall be for three years except, in order to continue a rotating membership, when there is a reconfiguration of the Board Members by Resolution of the Commissioners, one member of Group One and one member of Group Two may have their current term extended for an additional year. Reappointment to the Authority shall be limited to two consecutive terms with eligibility for another reappointment after sitting out for one year.

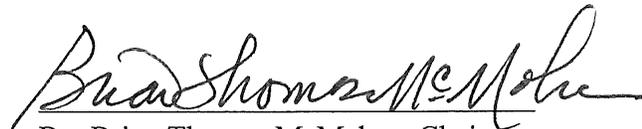
3. That the text of R12-34, Section 9: Quorum is hereby amended to change the definition of a quorum to be a majority of the number of directors required by these By-laws. Section 9 shall read as follows:

**Section 9: Quorum.** A majority of the number of directors fixed by these By-Laws shall constitute a quorum for the transaction of business at any meeting of the Board of Directors.

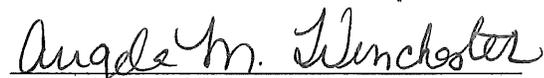
**ADOPTED** the 16th day of October, 2017.



JACKSON COUNTY BOARD OF COMMISSIONERS

  
By: Brian Thomas McMahan, Chairman

ATTEST:

  
Angela M. Winchester, Clerk to the Board

  
APPROVED  
COUNTY ATTORNEY