

MECKLENBURG COUNTY
BOARD OF COMMISSIONERS POLICY ON STATEMENT OF INTENT REGARDING
APPROPRIATION OF POTENTIAL PROCEEDS OF A ONE-QUARTER CENT SALES
AND USE TAX AUTHORIZED BY ARTICLE 46 OF CHAPTER 105 OF THE NORTH
CAROLINA GENERAL STATUTES

WHEREAS, Article 46 of Chapter 105 of the North Carolina General Statutes allows the Board of County Commissioners of Mecklenburg County to institute a one-quarter cent sales and use tax subject to certain conditions, including, among other things, approval by a majority of those voting in an advisory referendum for the levy; and

WHEREAS, the Board of County Commissioners of Mecklenburg County did on July 2, 2019 authorize and direct the Mecklenburg County Board of Elections Director to conduct on November 5, 2019, an advisory referendum on the question of whether to levy a local sales and use tax in Mecklenburg County as provided in Article 46 of Chapter 105 of the North Carolina General Statutes; and

WHEREAS, the Board of County Commissioners believes it would be advisable and in the best interest of all current and future residents of the County and, in particular, those persons casting a vote in the advisory referendum to be held on November 5, 2019, to adopt a policy setting forth, at the time the Board authorizes the Board of Elections Director to conduct the advisory referendum, a statement of the intent of the Board of County Commissioners regarding the proposed uses of the proceeds of the additional one-quarter cent sales and use tax should a majority of those voting in the referendum vote for the levy; and should the Board of County Commissioners subsequently approve the levy of such tax. The proposed amounts are based on the following percentages:

Arts & Culture – General	24,500,000	49%
Education (teacher supplement)	8,000,000	16%
Arts & Culture/Parks – Towns	2,500,000	5% (distributed based on assessed value)
Huntersville	781,648	
Cornelius	598,207	
Davidson	208,765	
Matthews	408,551	
Mint Hill	287,366	
Pineville	215,464	
Parks & Greenways	15,000,000	30%
Sales Tax Collected	50,000,000	100%

NOW THEREFORE, BE IT RESOLVED, that the Board of County Commissioners shall, and hereby does, adopt the following proposed policy statement of intent in the form of a Board resolution regarding appropriation of the proceeds received from the levy of the proposed one-quarter cent sales and use tax authorized by Article 46 of Chapter 105 of the North Carolina General Statutes, should (1) a majority of the those persons voting in the advisory referendum approve the levy of such tax and (2) should the Board of County Commissioners, following such approval, by resolution and after 10 days' public notice, levy such additional one-quarter cent sales and use tax.

AND BE IT FURTHER RESOLVED, that it is the intent of the Board of Commissioners for amounts received from the proceeds from the levy of the proposed one-quarter cent sales and use tax as authorized by Article 46 of Chapter 105 of the North Carolina General Statutes should be appropriated to Arts and Culture (General), Education (teacher supplement), Arts and Culture (Parks – Towns) and Parks and Greenways.

APPROVED the _____ day of _____, 2019

Approved as to Form:

County Attorney

Clerk to the Board

