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# WATAUGA COUNTY

OFFICE OF THE  
COUNTY MANAGER

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## Sales Tax Referendum Fact Sheet

- The Watauga County Board of Commissioners has scheduled a local referendum seeking voter approval for an additional ¼¢ (one-quarter cent) to be added to the sales tax rate.
- The County recently completed a Parks and Recreation Master Plan in which a recreation center was the top priority.
- By resolution, the Board of Commissioners has stated that this additional funding will be used for recreation, including:
  - Construction of a recreation center in Boone, with a comprehensive aquatics center featuring a 25 meter competition pool, warm water exercise pool, and a water play area for children featuring slides, splash areas, and a zero entry tot pool.
  - Construction of an Eastern Watauga Community Center with space for multipurpose meetings, a kitchen, and other amenities to be developed in the programming phase.
  - The development and implementation of a Comprehensive Plan to upgrade facilities and amenities at the County's existing parks, elementary schools, tot lots, and Cove Creek Gym.
- If approved, the tax will cost twenty-five cents (25¢) for each one hundred dollars (\$100) in purchases.
- If approved, groceries will be exempt from the additional ¼¢ tax.
- The current sales tax in Watauga County is 7.75 cents of which the State of North Carolina keeps 5.75 cents with the remaining 2 cents distributed locally.
- Based on past collections, approximately \$1.9 million dollars will be generated for additional recreational funding.
- The NC State Department of Revenue requires a 90 day notice prior to implementation, thereby necessitating the election be scheduled on August 31, 2010, for the ¼¢ (one-quarter cent) to be effective January 1, 2011.
- The election will take place on August 31, 2010. All precinct voting polls will be open. Early or one-stop voting will begin August 12, 2010, and end August 28, 2010, at the Board of Elections office in the Courthouse only.
- If questions or comment you may contact the County Manager's Office

STATE OF NORTH CAROLINA

COUNTY OF WATAUGA

**RESOLUTION ORDERING THE REFERENDUM  
FOR AND DEDICATING THE PROCEEDS  
FROM A QUARTER-CENT LOCAL OPTION SALES TAX  
FOR RECREATIONAL CAPITAL NEEDS  
IN WATAUGA COUNTY**

**WHEREAS**, Article 46, Subchapter 8, Chapter 105 of the North Carolina General Statutes (§ 105-535 through 538) provides counties with the authority to levy a local sales and use tax at a rate of one-quarter percent (0.25%); and

**WHEREAS**, the Watauga County Board of Commissioners has established the goal of providing additional recreational opportunities in the County by using and improving school and community facilities throughout Watauga County; and

**WHEREAS**, recreational and community facilities enhance the quality of life for citizens and serve to attract travel and tourism to Watauga County, and

**WHEREAS**, the County recently completed the Parks and Recreation Master Plan with the number one citizen-indicated priority being the building of a recreation center, and

**WHEREAS**, the County spent \$400,000 to overhaul its 34-year-old pool in 2005, with the repair estimated to last 6 to 8 years before relocation or additional renovation must once more be addressed; and

**WHEREAS**, the County Tourism Development Authority conducted a recreation summit with the intent to develop an outdoor recreation master plan, and

**WHEREAS**, a group of citizens has requested the County build an eastern community center; and

**WHEREAS**, the quality of recreational and community facilities is a primary factor in economic development and recruitment efforts; and

**WHEREAS**, a significant impact on the continued economic future of Watauga County is predicated on quality of life issues; and

**WHEREAS**, the implementation of a quarter-cent local option sales tax is anticipated to generate \$1.3 million in revenue per year in Watauga County, the equivalent of one and a half cents of property tax revenue; and

**WHEREAS**, the quarter-cent sales tax increase would represent an additional 25 cents on each \$100 of eligible items purchased by citizens and visitors in Watauga County; and

**WHEREAS**, the revenue generated would be used to build a new recreation center and an eastern community center, as well as to expand recreational opportunities throughout the County; and

**WHEREAS**, the quarter-cent sales tax would be the fairest and most equitable method for distributing the financial cost of recreational and community capital needs.

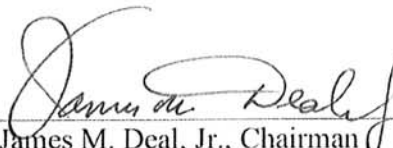
**NOW, THEREFORE, BE IT RESOLVED**, pursuant to North Carolina General Statute 105-537, that the Watauga County Board of Commissioners hereby requests the Watauga County Board of Elections conduct a special election advisory referendum on the 31<sup>st</sup> day of August, 2010, for all of Watauga County with the following ballot question:

"[ ] 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."

**FURTHER BE IT RESOLVED** that the Watauga County Board of Commissioners requests that, at such time the special election voting data is tabulated and certified, the Board of Elections forward said advisory referendum results to the Board of Commissioners in order to proceed as allowed in the above referenced statutes in Chapter 105 of the North Carolina General Statutes.

**ADOPTED** this the 18<sup>th</sup> day of May, 2010.

  
James M. Deal, Jr., Chairman  
Watauga County Board of Commissioners

ATTEST:

  
Anita J. Fogle, Clerk to the Board

