

**RESOLUTION BY THE LEE COUNTY BOARD OF  
COMMISSIONERS STATING THE INTENDED USES OF  
THE 2007 ¼ CENT SALES TAX REVENUE IF THE  
ADVISORY REFERENDUM FOR THE LEVY OF A LOCAL  
SALES TAX PASSES BY MAJORITY VOTE**

**WHEREAS**, the 2007 State Appropriations Act (H1473) amended Chapter 105 of the North Carolina General Statutes (§§ 105-601 through 604 and 105-535 through 538) which 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 above-referenced statute amendments further provide that prior to the adoption by the County Commissioners of a resolution that would levy a local sales tax, there must first be conducted a special election advisory referendum whereby the County voters would have the opportunity to vote for or against the levy of the above referenced local tax by the County Commissioners; furthermore, the County Commissioners could not levy a local sales tax unless a majority of those citizens voting in the special election vote for the levy of said tax; and

**WHEREAS**, the Lee County Board of Commissioners at their July 20, 2009 Board of Commissioners meeting after considering a request from the Lee County Board of Education to begin the renovation of the Lee County High School using zero interest bonds provided through the American Recovery and Reinvestment Act, voted to hold an election advisory referendum on the Tuesday, November 3, 2009 ballot for consideration of the one-quarter percent local sales and use tax by the voters of Lee County; and

**WHEREAS**, the economic recovery from the current recession requires that new jobs and investment in the community take place as soon as possible and that the Commissioners see the revitalization of the Lee County High School as a major project with important community benefits; and

**WHEREAS**, that after careful deliberations, the Commissioners at their July 20, 2009 regular meeting a motion was duly made and seconded and passed by a six to one vote by the Board members to request that the Lee County Board of Elections conduct a special election advisory referendum in Lee County on Tuesday, November 3, 2009 on the question of whether to levy a local sales tax in Lee County.

**NOW, THEREFORE, BE IT RESOLVED**, by the Lee County Board of Commissioners that it is the intent of the Commissioners to use the revenue from the 2007 ¼ cent sales tax, if successful, for the following:

- Debt Service on the financing of renovation and construction work at the Lee County High School Campus; and

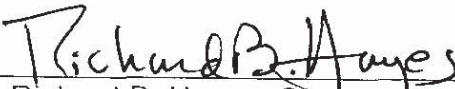
- If future funds allow, the proceeds will be used for Debt Service on other K-14 Education Capital Projects as listed in the County's 2010-2014 Capital Improvement Plan (CIP);

**BE IT FURTHER RESOLVED** that the Lee County Board of Commissioners states that these funds are needed to reduce the increasing property tax burden on the citizens of Lee County while addressing critical educational capital needs. The Commissioners hereby instruct staff to prepare materials to educate the citizens of Lee County on the need and purpose of the new ¼ cent sales tax, the need to reconstruct the Lee County High School, and the upcoming referendum and make said materials available to the public.

Adopted this 17th day of August 2009.

LEE COUNTY BOARD OF COMMISSIONERS

By:

  
Richard B. Hayes, Chairman

ATTEST:

  
Gaynell M. Lee, Clerk