FORSYTH COUNTY

BOARD OF COMMISSIONERS

MEETING DATE: MARCH 19, 2020

AGENDA ITEM NUMBER:	
SUBJECT: RESOLUTION LEVYING AN ADDITIONAL ONE-QUARTER CENT (1/4¢) C SALES AND USE TAX	OUNTY
COUNTY MANAGER'S RECOMMENDATION OR COMMENTS: Recommend Approval	
SUMMARY OF INFORMATION: See Attached	
ATTACHMENTS: X YES NO	
SIGNATURE: J. DVALLY WALTE, Jr. AMS COUNTY MANAGER DATE: March 17, 2020	

RESOLUTION LEVYING AN ADDITIONAL ONE-QUARTER CENT (1/4¢) COUNTY SALES AND USE TAX

WHEREAS pursuant to Article 46 of Chapter 105 of the North Carolina General Statutes, the General Assembly has authorized county boards of commissioners across the State of North Carolina to levy a one-quarter percent (.25%) county sales and use tax, contingent on an advisory referendum in which the majority of those casting ballots voted for the levy of the tax;

WHEREAS the Forsyth County Board of Commissioners directed the Forsyth County Board of Elections to conduct an advisory referendum on the question of whether to levy the One-Quarter Cent (1/4c) County Sales and Use Tax in Forsyth County on the 12th day of September, 2019;

WHEREAS the ballots were cast 59.72% FOR and 40.28% AGAINST the levy of the One-Quarter Cent $(1/4\phi)$ County Sales and Use Tax;

WHEREAS the Board has provided the required ten (10) days public notice of the Board's intent to consider this resolution to levy the tax; and

WHEREAS the Forsyth County Board of Commissioners hereby finds that the levy of the One-Quarter Cent $(1/4 \not e)$ County Sales and Use Tax is necessary to help address and alleviate fiscal constraints within Forsyth County;

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

- (1) There is hereby levied within Forsyth County the One-Quarter Cent $(1/4\phi)$ County Sales and Use Tax, as authorized by Article 46 of Chapter 105 of the North Carolina General Statutes:
- (2) Collection of the tax by the North Carolina Secretary of Revenue, shall begin on and continue after the 1st day of July, 2020;
- (3) The net proceeds of the tax levied herein shall be distributed by the Secretary of Revenue to Forsyth County in accordance with Article 39, Chapter 105 of the North Carolina General Statutes. Notwithstanding the provisions of Article 39 of Chapter 105, the additional One-Quarter Cent $(1/4\not e)$ County Sales and Use Tax does not apply to the sales price of food that is exempt from tax pursuant to N.C.G.S. 105-164.13B or to the sales price of a bundled transaction taxable pursuant to N.C.G.S. 105-467(a)(5a). The Secretary shall not divide the amount allocated to a county between Forsyth County and the municipalities within Forsyth County; and
- (4) This Resolution is effective upon its adoption, and a certified copy hereof shall be forwarded to Ronald G. Penny, Secretary, North Carolina Department of Revenue, P.O. Box 25000, Raleigh, NC, 27640, along with a certified copy of the Forsyth County Board of Election results from the advisory referendum.

Adopted this 19th day of March 2020.

The Forsyth County Board of Elections met in a scheduled canvassing meeting at the Forsyth County Board of Elections Office located at 201 N. Chestnut Street in Winston-Salem, North Carolina, the regular place of meeting, at 11:00 a.m. on November 13, 2020.

Present: Chairman Susan Campbell, presiding, and Board Members
Absent:
Also Present:

At 11:00 a.m., the Forsyth County Board of Elections met and received from the chief judge and judges of elections for the precincts and voting places in the County of Forsyth, North Carolina, the returns of the advisory referendum held in said County on March 3, 2020, upon the question of whether to levy a local one-quarter percent sales and use tax pursuant to Article 46 of Chapter 105 of the North Carolina General Statutes.

After said returns had been canvassed by the Forsyth County Board of Elections, Cobort L. Durah, Jr introduced the following resolution, the title of which was read and a copy of which had been previously distributed to each Board Member:

RESOLUTION RELATING TO THE CANVASS OF THE RETURNS OF THE ADVISORY REFERENDUM HELD IN THE COUNTY OF FORSYTH, NORTH CAROLINA, ON MARCH 3, 2020, UPON THE QUESTION OF WHETHER TO LEVY A LOCAL ONE-QUARTER PERCENT SALES AND USE TAX PURSUANT TO ARTICLE 46 OF CHAPTER 105 OF THE NORTH CAROLINA GENERAL STATUTES AND CERTIFICATE OF THE RESULTS OF THE REFERENDUM

BE IT RESOLVED by the Forsyth County Board of Elections (the "Board"):

- Section 1. The returns of the advisory referendum held in the County of Forsyth, North Carolina (the "County") on March 3, 2020, upon the question of whether to levy a local one-quarter percent sales and use tax in Forsyth County pursuant to Article 46 of Chapter 105 of the North Carolina General Statutes having been received from the proper election officers and having been canvassed, this Board has found and determined and does hereby declare as follows:
- (a) Each chief judge and judge for said referendum was duly qualified by law and had taken the necessary oath;
- (b) The election officers had incorporated in their returns not only the number of votes cast for and against the question submitted, but also the number of voters registered and qualified to vote in each precinct in said referendum;
- (c) At said referendum there was submitted to the qualified voters of the County the following question:

[] FOR [] AGAINST

Local sales and use tax at the rate of one-quarter (0.25%) in addition to all other State and local sales and use taxes;

- (d) No complaints have been made to the Board against the regularity of said referendum; and
- (e) Said referendum and the registration therefor were duly and properly held in accordance with law.
- Section 2. The attached schedule correctly shows the designation of the precincts at which said referendum was held and, as to each precinct, the location of the voting place, the number of voters registered and qualified to vote, the number of votes cast in favor of the questions submitted and the number of votes cast against such questions; the number of absentee, transfer, provisional and one-stop voting ballots returned in favor of such questions and the number of

absentee, transfer, provisional and one-stop voting ballots returned against such questions; and the totals of such numbers.

Section 3. From the canvass made, the Board does hereby determine and certify:

- (a) That 257 525 voters were registered and qualified to vote.
- (b) At said referendum 49,180 votes were cast for the local sales and use tax of one-quarter percent (0.25%), and 32,528 votes were cast against the local sales and use tax of one-quarter percent (0.25%), and that a majority of the qualified voters of the County of Forsyth, North Carolina, who voted thereon at said referendum voted in favor the local sales and use tax of one-quarter percent (0.25%).

Section 4. The Chairman of the Forsyth County Board of Elections is hereby directed to transmit immediately a certified copy of this resolution to the Board of Commissioners for the County of Forsyth, North Carolina.

Upon motion of hour of the country of the foregoing resolution entitled "RESOLUTION RELATING TO THE CANVASS OF THE RETURNS OF THE ADVISORY REFERENDUM HELD IN THE COUNTY OF FORSYTH, NORTH CAROLINA, ON MARCH 3, 2020, UPON THE QUESTION OF WHETHER TO LEVY A LOCAL ONE-QUARTER PERCENT SALES AND USE TAX IN FORSYTH COUNTY PURSUANT TO ARTICLE 46 OF CHAPTER 105 OF THE NORTH CAROLINA GENERAL STATUTES AND CERTIFICATE OF THE RESULTS OF THE REFERENDUM" was adopted by the following vote:

Ayes: Susan Campbell, Robert Durrah Tr, Cutterine Jourdan, Stuart Russell & John houghirdge
Noes: NA

RESOLUTION RELATING TO THE CANVASS OF THE RETURNS OF THE ADVISORY REFERENDUM HELD IN THE COUNTY OF FORSYTH, NORTH CAROLINA, ON MARCH 3, 2020, UPON THE QUESTION OF WHETHER TO LEVY A LOCAL ONE-QUARTER PERCENT SALES AND USE TAX PURSUANT TO ARTICLE 46 OF CHAPTER 105 OF THE NORTH CAROLINA GENERAL STATUTES AND CERTIFICATE OF THE RESULTS OF THE REFERENDUM

BE IT RESOLVED by the Forsyth County Board of Elections (the "Board"):

Section 1. The returns of the advisory referendum held in the County of Forsyth, North Carolina (the "County") on March 3, 2020, upon the question of whether to levy a local one-quarter percent sales and use tax in Forsyth County pursuant to Article 46 of Chapter 105 of the North Carolina General Statutes having been received from the proper election officers and having been canvassed, this Board has found and determined and does hereby declare as follows:

- (a) Each chief judge and judge for said referendum was duly qualified by law and had taken the necessary oath;
- (b) The election officers had incorporated in their returns not only the number of votes cast for and against the question submitted, but also the number of voters registered and qualified to vote in each precinct in said referendum;
- (c) At said referendum there was submitted to the qualified voters of the County the following question:

[] FOR [] AGAINST

Local sales and use tax at the rate of one-quarter (0.25%) in addition to all other State and local sales and use taxes;

(d) No complaints have been made to the Board against the regularity of said referendum; and

(e) Said referendum and the registration therefor were duly and properly held in accordance with law.

Section 2. The attached schedule correctly shows the designation of the precincts at which said referendum was held and, as to each precinct, the location of the voting place, the number of voters registered and qualified to vote, the number of votes cast in favor of the questions submitted and the number of votes cast against such questions; the number of absentee, transfer, provisional and one-stop voting ballots returned in favor of such questions and the number of absentee, transfer, provisional and one-stop voting ballots returned against such questions; and the totals of such numbers.

Section 3. From the canvass made, the Board does hereby determine and certify:

- (a) That 157 525 voters were registered and qualified to vote.
- (b) At said referendum 48, 180 votes were cast for the local sales and use tax of one-quarter percent (0.25%), and 32, 528 votes were cast against the local sales and use tax of one-quarter percent (0.25%), and that a majority of the qualified voters of the County of Forsyth, North Carolina, who voted thereon at said referendum voted in favor the local sales and use tax of one-quarter percent (0.25%).

Section 4. The Chairman of the Forsyth County Board of Elections is hereby directed to transmit immediately a certified copy of this resolution to the Board of Commissioners for the County of Forsyth, North Carolina.

Adopted this the 17th day of March 2020

SCHEDULE

RESULT OF ADVISORY REFERENDUM BY PRECINCT

[To be attached by Board of Elections]

Forsyth County	Precinct Name	Address
011	Glenn High School	1600 Union Cross Road, Kernersville 27284
012	Union Cross Elementary School	4300 High Point Road, Kernersville 27284
013	Sedge Garden Elementary School	475 Sedge Garden Road, Kernersville 27284
014	Beesons Crossroads Fire	1105 Old Salem Road, Kernersville 27284
015	Southeast Middle School	1200 Old Salem Road, Kernersville 27284
021	Belews Creek Fire Station	7675 Belews Creek Road, Belews Creek 27009
031	Rural Hall Elementary	275 College Street, Rural Hall 27045
032	Northwest Middle School	5501 Murray Road, W-S 27106
033	Saint Andrews Presbyterian	357 Old Hollow Road, W-S 27105
034	Kingswood United Methodist Church	6840 University Pkwy., Rural Hall 27045
042	Fellowship Baptist	1075 Teague Road, W-S 27127
043	Friedland Moravian	2750 Friedland Church Road, W-S 27107
051	Clemmons First Baptist Church	3530 Clemmons Rd, Clemmons 27012

Forsyth County	Precinct Name	Address
052	Clemmons Presbyterian	3930 Clemmons Road, Clemmons 27012
053	VFW Post 9010	4615 Hampton Road, Clemmons 27012
054	Clemmons Civic Center	2870 Middlebrook Drive, Clemmons 27012
055	Holy Family Catholic Church	4820 Kinnamon Road, W-S 27103
061	Paddinson Memorial Branch Library	248 Harmon Lane, Kernersville 27284
062	Piney Grove Fire Station	1109 Piney Grove Road, Kernersville 27284
063	East Forsyth Middle School	810 Bagley Drive, Kernersville 27284
064	Kernersville Elementary	512 W. Mountain St., Kernersville 27284
065	Kernersville 7th Day Adventist	896 Old Winston Road, Kernersville 27284
990	Piney Grove Elementary	1500 Piney Grove Rd., Kernersville, NC
290	Kernersville Fire Station #2	1180 NC 66 South, Kernersville 27284
068	Project:Re3	1474 Kerner Road, Kernersville 27284
071	Lewisville Elementary School	150 Lucy Lane, Lewisville 27023

Forsyth County	Precinct Name	Address
072	Southwest Elementary	1631 Southwest School Rd., Clemmons 27023
073	Unity Moravian Church	8300 Concord Church Rd., Lewisville 27023
074	Meadowlark Middle School	301 Meadowlark Dr., W-S 27106
075	New Hope AME Zion Church	7000 Shallowford Road, Lewisville 27023
081	Cathedral of Refuge Church	534 Oak Summit Rd, W-S 27105
082	East Forsyth High School	2500 W. Mountain St., Kernersville 27284
083	Ibraham Elementary	5036 Old Walkertown Road, W-S 27105
091	Tobaccoville Community Center	4225 Tobaccoville Rd., Tobaccoville 27050
092	Macedonia Baptist Church	6816 Doral Dr., Tobaccoville 27050
101	Bethania Moravian Church	5545 Main Street, Bethania 27010
111	Providence Moravian Church	929 Old Hollow Rd., W-S 27105
112	Walkertown Library	2969 Main St., Walkertown 27051
122	Heavenview United Pentecostal Church	1410 W Clemmonsville Rd., W-S 27127

Forsyth County	Precinct Name	Address
123	Forsyth Friends Meeting	800 Jonestown Rd., W-S 27103
131	Vienna Baptist Church	1831 Chickasha Rd., Pfafftown 27040
132	Pfafftown Christian Church	3323 Transou Rd., Pfafftown 27040
133	Shiloh Lutheran Church	703 Lewisville Vienna Rd., Lewisville 27023
201	Brown Douglas Rec. Center	4725 Indiana Ave., Winston-Salem 27106
203	Martin Luther King Rec	2001 Pittsburg Ave., W-S 27105
204	Home & Garden Bldg (Fairgrounds)	421 W. Twenty Seventh St., W-S 27105
205	Paisley Middle School	1400 Grant Avenue, W-S 27105
206	North Hills Elementary School	340 Alspaugh Drive, W-S 27105
207	New Hope United Methodist Church	5125 Shattalon Dr., W-S 27106
301	Ashley Magnet Elementary School	1647 Ashley School Cir., W-S 27105
302	Ambassadors for Christ Church	1500 Harriet Tubman Dr, W-S 27105
303	John Wesley AME Zion Church	1800 East 25th Street, W-S 27105

Forsyth County	Precinct Name	Address
304	Forsyth Tech-Mazie Woodruff Cntr	4905 Lansing Drive, W-S 27105
305	Carver High School	3545 Carver School Rd., W-S 27105
306	Mineral Springs Elementary	4527 Ogburn Avenue, W-S 27105
401	Winston Lake Family YMCA	901 Waterworks Road, W-S 27101
402	Fourteenth Street Rec	2020 Fourteenth St., W-S 27105
403	John F. Kennedy High School	890 E. 11th Street, W-S 27101
404	East Winston Heritage Center	1110 E. 7th Street, W-S 27101
405	Sims Recreation Center	1201 Alder Street, W-S 27127
501	Saint Andrews Methodist	1840 Butler Street, W-S 27107
502	Forest Park Elementary	2019 Milford Street, W-S 27107
503	Trinity Moravian Church	220 E. Sprague St., W-S 27127
504	Sprague Street Community Recreation Center	1350 E Sprague Street, W-S 27107
505	Easton Elementary School	734 Clemmonsville Circle, W-S 27107

Forsyth County	Precinct Name	Address
506	Covenant Presbyterian	3627 Konnoak Drive, W-S 27127
202	Sedge Garden Rec. Cntr.	401 Robbins Road, W-S 27107
601	Christ Moravian Church	919 W Academy Street, W-S 27101
602	First Alliance Church	1601 Pope Road, W-S 27127
603	Diggs-Latham Elementary	986 Hutton Street, W-S 27101
604	Forsyth Tech Main Campus	1615 Miller Street, W-S 27103
605	Parkland High School	1600 Brewer Road, W-S 27127
909	Konnoak Hills Methodist Church	430 Weisner Street, W-S 27127
209	Shepherd's Center	1700 Ebert Street, W-S 27103
701	First Christian Church	2320 Country Club Road, W-S 27104
702	Miller Park Recreation	400 Leisure Lane, W-S 27103
703	Ardmore Baptist Church	501 Miller Street, W-S 27103
704	Parkway United Church of Christ	2151 Silas Creek Parkway, W-S 27103

Forsyth County	Precinct Name	Address
705	Forsyth Tech West Campus	1300 Bolton Street, W-S 27103
206	South Fork Elementary	4332 Country Club Road, W-S, 27106
707	Greek Orthodox Church	435 Keating Drive, W-S 27104
708	Little Creek Recreation	610 Foxcroft Drive, W-S 27103
709	Mount Carmel United Methodist Church	4265 Ebert Road, W-S 27127
801	Polo Park Recreation Center	1850 Polo Road, W-S 27105
802	Summit School	2100 Reynolda Road, W-S 27106
803	Whitaker Elementary	2600 Buena Vista Road, W-S 27104
804	Sherwood Forest Elementary	1055 Yorkshire Road, W-S 27106
805	Messiah Moravian Church	1401 N. Peach Haven Road, W-S 27104
806	Trinity United Methodist Church	3819 Country Club Road, W-S 27104
807	Calvary Baptist Ch-Boy Scout Hut	5000 Country Club Road, W-S 27104
808	W-S First Seventh Day Adventist Ch	4545 Country Club Road, W-S 27104

Forsyth County	Precinct Name	Address
608	Jefferson Middle	3500 Sally Kirk Road, W-S 27106
901	Reynolds High Girls Gym	1404 Northwest Blvd., W-S 27104
905	Brunson Elementary	155 N. Hawthorne Rd., W-S 27104
903	Salem Chapel	610 Coliseum Drive, W-S 27106
904	W-S Professional Fire Fighters HQ	3725 Crosland Rd. W-S 27106
908	Bethabara Moravian Church	2100 Bethabara Road, W-S 27106
906	Mount Tabor High School	342 Petree Road, W-S 27106
206	Saint Anne's Episcopal	2690 Fairlawn Drive, W-S 27106
806	Old Town Baptist Church	4386 Shattalon Drive, W-S 27106
606	Old Town Recreation Center	4550 Shattalon Drive, W-S 27106

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Forsyth County, NC March 3, 2020 Primary

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I, Robert Durrah, Jr., Secretary of the Forsyth County Board of Elections, DO HEREBY CERTIFY that the foregoing is a true copy of the minutes of the Forsyth County Board of Elections at a scheduled canvassing meeting held on March 13, 2020, at the office of the Forsyth County Board of Elections located at 201 N. Chestnut Street in Winston-Salem, North Carolina, said record having been made in the minute books of said Board and is a true copy of so much of said proceedings of said Board as relates in any way to the canvass of the returns of the advisory referendum held in the County of Forsyth, North Carolina on March 3, 2020, upon the question of whether to levy a one-quarter percent local sales and use tax in Forsyth County pursuant to Article 46 of Chapter 105 of the North Carolina General Statutes.

I DO HEREBY FURTHER CERTIFY that proper notice of such meeting was given as required by North Carolina law.

WITNESS my hand this 17th day of March, 2020.

Robert Durrah, Jr.

Secretary, Forsyth County Board of

Elections