



**RESOLUTION No. 2017-06**

**A RESOLUTION BY THE TOWN COUNCIL OF THE TOWN OF BLOWING ROCK, NORTH CAROLINA  
URGING THE WATAUGA COUNTY COMMISSION TO MAINTAIN THE AD VALOREM METHOD OF  
DISTRIBUTION OF SALES TAX IN WATAUGA COUNTY**

**WHEREAS**, N.C. Gen. Stat. §105-472 provides for the allocation of sales tax between cities and counties within North Carolina; and

**WHEREAS**, N.C. Gen. Stat. §105-472(b) allows a Board of County Commissioners to determine, on a yearly basis, whether such allocation is made on a per capita distribution or an ad valorem distribution; and

**WHEREAS**, the ad valorem method of sales tax distribution recognizes the value of property is distributed equitably throughout Watauga County; and

**WHEREAS**, the Town of Blowing Rock appreciates and values its good working relationship with Watauga County, and the ability of the Town and the County to address issues within the community to the mutual benefit of the citizens of both the Town of Blowing Rock and Watauga County; and

**WHEREAS**, the Town of Blowing Rock is willing to continue to assist Watauga County in addressing its financial needs with sales tax revenue should the ad valorem method be used in determining sales tax distribution for the fiscal year of 2017 – 2018; and

**WHEREAS**, the Town of Blowing Rock would like to continue this shared financially beneficial relationship for the fiscal year 2017-2018 providing for, as part of their budgetary process, an amount equal to seventy percent (70 percent) of the increase in gross revenues accruing to the Towns over and above the amount which would have otherwise been realized under the per capita method, to costs and expenditures as requested by Watauga County.

**NOW, THEREFORE, BE IT RESOLVED** that the Town Council of the Town of Blowing Rock, North Carolina, hereby urges the Watauga County Commission to exercise their authority during the month of April 2017 to maintain the ad valorem method of sales tax distribution in Watauga County.

Adopted this the 11<sup>th</sup> day of April, 2017.

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J. B. Lawrence, Mayor

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Hilari Hubner, Town Clerk