

Board of Commissioners  
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County Manager  
W. Russell Overman

Clerk to the Board  
Rachel B. Hammer

**RESOLUTION**  
**REGARDING USES OF POTENTIAL REVENUES FROM A**  
**ONE-QUARTER CENT (1/4 CENT) COUNTY SALES AND USE TAX**

**WHEREAS**, there are significant needs for the dredging and ongoing maintenance of waterways within Carteret County because of the commercial and recreational use of these waterways by both residents and visitors alike; and

**WHEREAS**, the Federal and State Governments have in times past provided funding for dredging and maintenance of waterways, but in recent years fewer Federal and State funds have been available for these type projects; and

**WHEREAS**, it is important to provide Carteret County taxpayers with alternatives to the pressure to raise property taxes to address these needs; and

**WHEREAS**, in 2007 the North Carolina General Assembly granted County Boards of Commissioners the authority to levy, subject to voter approval, an additional one-quarter cent (1/4 cent) County sales and use tax; and

**WHEREAS**, the levy of an Article 46 one-quarter cent (1/4 cent) sales and use tax would provide a new County revenue source and would generate approximately \$2,500,000 annually for the County; and

**WHEREAS**, the State of North Carolina has established a Shallow Draft Navigation Channel and Lakes Dredging Fund that will provide matching grants for dredging projects at a rate of two (2) State dollars for every local dollar provided; and

**WHEREAS**, it is important for Carteret County to work with other partners to include Federal, State, and local governments as well as the private sector to generate funds to maintain these vital waterways within the County; and

**WHEREAS**, if additional funding does not come from the one-quarter cent (1/4 cent) County sales and use tax, the property tax will be the primary funding source available to maintain these waterways; and

**WHEREAS**, the Board of Commissioners intends to allocate Article 46 one-quarter cent (1/4 cent) County sales and use tax proceeds for waterway dredging and maintenance and has appointed a Waterways Management Committee to prioritize the needs for these purposes; and

**WHEREAS**, to distinguish and separate the revenues produced by this one-quarter cent (1/4 cent) County sales and use tax if approved by Carteret County voters, a Special Revenue Fund will be established to receive and account for the sales tax revenue.

**NOW, THEREFORE, BE IT RESOLVED**, that the Carteret County Board of Commissioners hereby states its intent to use the revenues from the Article 46 one-quarter cent (1/4 cent) County sales and use tax, if approved by the voters of Carteret County, for waterway dredging and maintenance within Carteret County with a scheduled implementation date of April 1, 2017.

**ADOPTED**, this the 15<sup>th</sup> day of August, 2016.

  
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Robin Comer, Chairman  
Carteret County Board of Commissioners

ATTEST:

  
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Rachel Hammer  
Clerk to the Board

