

Manager's Report

Period Covered April 1- April 30, 2024

Submitted by: Diane Miller, Manager

- Financial report attached –
- RFQ for engineering services – interviews 4/22. Selection finalization 5/3.
- Need new representatives for Flood Mitigation update. WAS Tammy, Diane, Dan Allen, Martin Barrow.
- UAL visit and report
- ARPA report
- Sam.gov registration fixed- can apply for dredge reimbursement and move forward with State Allocation 2023-134
- April 24- already monitoring storms in Atlantic
- May 22, 6:30PM Hurricane prep
- Two additional Public Works employees have resigned- last days April 19, May 10.
- Ads out for Public Works and Finance Officer
- Budget meetings- next May 8, 9AM.
- NCCF using Board room June 11, 8-3, conducting training for a gear research project in the shrimp trawl fishery, testing the Wing Trawl System.
- County Leadership meeting- additional Ordinance inclusion requested and tax rate discussion

Project updates:

State Allocation- Water System Rehab- Commissioner Crosser

USDA notified project WILL be funded- expect paperwork 1-2 months

UAL report filed

ARPA report filed

Contact with grant firm hired by NCLM looking for admin of USDA and additional road funding

1	Town of Oriental Monthly Budget Report- MajorFunds Only						83 % of Fiscal Year Completed April 2024	
2	General Fund	Budgeted 2024	YTD 2024 April	%	YTD 2023 April			
3	REVENUES							
4	Property Tax	\$545,000.00	\$539,101.88	99%	\$533,401.89			
5	Sales Tax	\$240,000.00	\$180,234.83	75%	\$197,167.49			
6	State-Shared Revenues	\$76,650.00	\$37,560.81	49%	\$36,529.05			
7	Solid Waste Fees	\$182,150.00	\$145,905.35	80%	\$125,868.50			
8	Development Permit Fees	\$4,500.00	\$15,825.00	352%	\$6,680.00			
9	DMV Tax	\$33,985.00	\$24,784.26	73%	\$26,573.54			
10	Grant Revenues	\$5,034.00	\$5,034.00	100%	\$122,272.00			
11	OtherRevenues				\$19,807.79	FEMA		
12	Interest Earnings	\$2,500.00	\$8,886.00	355%	\$6,607.00			
13	Appropriated Fund Balance	\$132,148.00	\$0.00	0%	\$0.00			
	TOTAL G/F REVENUES	\$1,323,797.00	\$836,686.00	62%	\$1,074,907.26			
14	EXPENDITURES							
15	Legal	\$7,500.00	\$4,900.00	65%	\$1,500.00			
16	Administration	\$420,259.00	\$374,996.77	89%	\$314,530.92			
17	Police	\$134,960.00	\$119,121.73	88%	\$110,941.08			
18	Public Works	\$447,489.00	\$298,100.38	67%	\$248,378.69			
19	Sanitation	\$205,160.00	\$157,143.42	77%	\$151,724.31			
20	TOTAL EXPENDITURES	\$1,323,797.00	\$919,538.00	69%	\$1,105,537.00			
21	Water FUND	Budget 24	Actual 30Apr24	%Budget	Bal 30Apr23			
22	WATER REVENUES							
23	Water Collections	\$302,000.00	\$287,756.87	95%	\$274,112.15			
24	All other Water revenue	\$41,650.00	\$46,429.10	111%	\$41,678.00			
25	TOTAL REVENUES	\$343,650.00	\$298,829.00	87%	\$278,778.00			
26	EXPENDITURES							
27	Administration	\$158,712.00	\$89,841.76	57%	\$118,364.19			
28	Operating	\$184,938.00	\$161,510.01	87%	\$156,135.09			
29	TOTAL EXPENDITURES	\$343,650.00	\$251,351.77	73%	\$274,499.28			
30	Current Month Summary of cash accounts	Last year FYE	Last Month	Current Month				
31	GENERAL FUND Reg checking	\$425,947.08	\$478,838.31	\$523,197.28				
32	Fund Balance G/F	\$1,342,129.00	\$1,015,244.00	\$1,015,243.71				
33	NCCMT GF	\$242,763.00	\$251,370.00	\$251,370.00				
34	WATER FUND Reg Checking	\$196,703.00	\$294,404.00	\$306,083.78				
35	Water- NCCMT	\$51,426.00	\$53,902.00	\$53,902.00				
	Water Fund Balance	\$349,047.00	\$594,047.00	\$594,047.00				
36	OTHER FUNDS (Capital and Special Revenue) '				YTD 2023 OCC	YTD 2024 OCC		
37	Occ Tax- Waterfront enhancement	\$223,032.00	\$149,042.00	\$150,348.46	\$18,013.50	\$16,322.75		
38	Occ Tax - Parks and Recreation	\$0.00	\$4,866.00	\$5,389.00	\$0.00	\$5,389.11		
39	Occ Tax - Tourism	\$72,011.00	\$71,379.00	\$72,162.74	\$18,013.50	\$10,933.39		
					\$36,027.00	\$32,645.25		
40	Capital Reserve	\$26,603.00	\$54,480.00	\$54,480.00				
43	Powell in First Citizens	\$7,735.00	\$54,066.00	\$54,066.00				
44	NCCMT Powell	\$64,159.00	\$66,434.00	\$66,434.00				
45	Central Depository Cash	\$1,076,997.00	\$1,067,751.00	\$1,199,997.00				

Town/County Quarterly Leadership Meeting
April 24, 6:00 p.m.
Town of Vandemere, Town Hall
1042 Pennsylvania Avenue
Vandemere, NC 28587

AGENDA

1. Welcome, State Purpose of the Meeting
2. Introductions
3. Cherry Point Update, Rhonda Murray
4. ECC Updates
5. Rescue Tax Discussion
6. Optional Sales Tax
7. Enforcement of County Ordinances within Town Limits
8. General Discussion
9. Set Next Meeting Date and Venue

Dinner will be available!!!

**PAMLICO COUNTY
FIRE PREVENTION AND PROTECTION ORDINANCE**

**ARTICLE I
TITLE AND INTENT**

Section 1- Title

These regulations shall be known as the **Fire Prevention and Protection Ordinance** of Pamlico County, North Carolina, and be cited as such and referenced herein as "the code".

Section 1.2 - Intent

It is the intent of this chapter to prescribe regulations consistent with nationally recognized good practice for the safeguarding of life and property within the unincorporated limits of Pamlico County from the hazards of fire and explosion arising from the storage, handling and use of hazardous substances, materials and devices, and from hazardous conditions in the use or occupancy of buildings or premises. This ordinance shall apply to all areas of unincorporated Pamlico County which are not included in the extraterritorial jurisdictions of any municipalities. All municipalities and their respective corporate limits shall be exempt from this ordinance unless they choose to adopt this ordinance or some form thereof. This chapter shall not be construed to hold the County responsible for any damage to persons or property by reason of the inspection or reinspection authorized herein or failure to inspect or reinspect or the permits issued or denied as herein provided or by reason of the approval or disapproval of any equipment authorized herein. Nothing in this chapter shall be construed to conflict with the provisions of the North Carolina General Statutes pertaining to fire prevention; in the event of an ambiguity between this chapter and a provision of the statutes, the latter shall prevail.

**ARTICLE II
APPLICABILITY AND ENFORCEMENT**

Section 2.1 - Enforcement

This chapter shall be enforced by the county fire marshal and his authorized representatives or as otherwise provided herein. Pursuant to North Carolina General Statute (NCGS) §160D-1117, the county Fire Marshal, or his authorized representative, shall make periodic inspections for unsafe, unsanitary, or otherwise hazardous and unlawful conditions in buildings within his territorial jurisdiction. In addition, he shall make any necessary inspections when he has reason to believe that

Code, it shall be the duty of the Fire Marshal's Office to inspect or to cause to be inspected as often as deemed necessary or appropriate all buildings, structures, and premises within his jurisdiction for the purposes of ascertaining and causing to be corrected any condition which may cause fire or explosion, endanger life from fire or explosion, or any violations of the provisions of this Ordinance and state law.

Section 3.2 - Permits

Permits from the Fire Marshal's Office shall be required as set forth in the current edition of the North Carolina Fire Code.

Fire Prevention Permits.

- It shall be the duty of the Fire Marshal's Office or designee to evaluate applications and issue, if approved, all permits for those conditions as prescribed in the Fire Code.
- No person shall maintain, store or handle materials or conduct processes which produce conditions hazardous to life or property or install equipment used in connection with such activities without first obtaining a permit as required by the Fire Marshal's Office. Before a permit may be issued, the Fire Marshal's Office shall inspect and approve the receptacles, vehicles, buildings, structures, storage areas, devices, processes and conditions related to the permit.
- The Fire Marshal and or designee may revoke a permit upon determination that the permit holder, or any agents or employees of the permit holder, has violated any provision of the N.C. Building Code Fire Prevention or of this Ordinance, or any stated condition of the permit. The Fire Marshal or designee shall advise the permit holder, in writing, of the reason for the revocation.

Other Permits.

- This Ordinance shall not exempt a person who has obtained a permit pursuant to this chapter from any other permits required by other state, federal, and local Laws.

Section 3.3 - Plan Review

Plan review shall apply to all buildings and occupancies in the N.C. Building Code General Construction and the N.C. Fire Prevention Code. This review will be for the determination of compliance with this Ordinance and the Fire Code and shall be

Section 4.2 - False Alarms

If a fire alarm system, residential or otherwise, generates three (3) false alarms in a thirty (30) day period then the Fire Marshal or authorized Fire Code Official may issue a penalty for violation. False alarm enforcement is at the discretion of the fire code official. A thirty (30) day period starts at the time of the first "false" fire alarm.

Section 4.3 - Open Burning

A. Definitions

Open Burning - vegetation in which the products of combustion pass into the open air without passing through any type of chimney or duct.

Recreational Fire - An outdoor fire burning materials other than rubbish where the fuel being burned is not contained in an incinerator, outdoor fireplace, portable outdoor fireplace, barbeque grill or barbeque pit and has a total fuel area of (3) feet or less in diameter and (2) feet or less in height for pleasure, religious, ceremonial, cooking, warmth or similar purposes.

Structure - For the purpose of this section of the ordinance, a structure shall be defined as an occupied building.

Illegal Burning - The burning of trash, paper, plastics, lumber, tires, chemicals and other manmade materials.

B. Open Burning: Where Allowed

Open burning shall not be allowed within 50 feet of any structure, and provisions shall be made to prevent the fire from spreading to within 50 feet of any structure. It is the burner's responsibility to ensure that the fire is maintained on their property and not allowed to spread to adjoining property.

Exceptions:

- Fires in approved containers that are not less than 15 feet (4572 mm) from a structure.
- The minimum required distance from a structure shall be 25 feet (7620 mm) where the pile size is 3 feet (914 mm) or less in diameter and 2 feet (610 mm) or less in height.

H. Extinguishment of Open Burning

Any open burning found to be in violation of this Section, the North Carolina Fire Prevention Code or any state or federal law shall be extinguished immediately by the responsible party, and open burning will be immediately discontinued.

It shall be unlawful for any person to continue to burn materials of any kind after having been ordered to extinguish burning material by the Fire Marshal's Office, County Forest Ranger, the Chief or responding officer of the Fire Department in whose district the burning takes place, or law enforcement officer of Pamlico County. Person(s) conducting unauthorized burning are subject to local, state, and federal criminal and civil action to include monetary citations.

Any official authorized to enforce this section shall also have the authority to cause the fire department in the fire district in which the burning takes place to be dispatched for the purpose of extinguishing the fire.

I. Burning Ban

In the event that the Pamlico County Fire Marshal's Office issues a ban on outdoor burning within 100 feet of a structure, then in accordance with state law all Open Burning shall be immediately discontinued until such ban is lifted by the Pamlico County Fire Marshal's Office. **During this ban, no open burning shall be conducted at all within 100 feet of a structure; this includes any outdoor burning at residences. A civil citation may be issued for violations.**

J. Conditions Warranting Burning Ban.

A burning ban on outdoor burning within 100 feet of a structure may be issued by the Pamlico County Fire Marshal's Office if atmospheric conditions or local circumstance make such fire hazardous. Atmospheric conditions that warrant a burning ban include, but are not limited to:

- **Atmospheric Conditions:**
 - Extended periods of low humidity (below 50%)
 - High winds
 - Elevated temperatures
 - Lack of substantial rainfall.
- **Local Circumstances:**
 - Flammable and/or combustible liquid spills or leaks close to a burning site.

- No person shall engage in the use of pyrotechnics without first completing an application and obtaining a permit from Pamlico County Fire Marshal's Office ten (10) days in advance of such use. The names and addresses of all operators must appear on the application, and they must be approved by the Fire Marshal's Office before any display or use of the pyrotechnics.
- The Pamlico County Fire Marshal's Office shall issue the permit after all requirements of the North Carolina Fire Code have been met, The Board of County Commissioners has approved the issuance of the permit for use in connection with the conduct concerts or public exhibitions, such as fairs, carnivals, shows of all descriptions and public celebrations as required by NC General Statute 14-413, and the applicant has posted a bond or certificate of insurance as required by code.

Section 4.6 - Hazardous Material Route

The transportation of hazardous material through Pamlico County is regulated by the following:

- Hazardous material transportation shall be limited, when reasonably possible, to major thoroughfares and traffic arteries. These are defined as state-maintained highways and interstate highways (i.e., NC Highway 11, Highway 11/55, Highway 55 & Highway 258, Highway 58, Highway 70, Highway 903).
- Hazardous material transportation will, when reasonably possible, bypass or avoid more densely populated areas such as municipal limits, scheduled public gatherings, and other traffic incidents in order to limit the risk of potential exposure.
- Hazardous material transportation will follow all applicable federal, state and local laws, ordinances, regulations, and reporting requirements. Should this ordinance conflict with any of the aforementioned, the more stringent or safe-minded action shall be followed.

Section 4.7 - Combustible Waste Material

Combustible waste material creating a fire hazard shall not be allowed to accumulate (on) roofs of buildings or structures, (in) buildings or structures, upon premises to include any court, yard, vacant lot, alley, parking lot, open space, or beneath stand, bleacher, pier, wharf, manufactured home, recreational vehicle or other similar structure. wood, hay, straw, weeds, litter or combustible or flammable waste or rubbish.

Section 5.2 - Investigation of Fires

A preliminary investigation into the origin and cause of all fires shall be made by the chief of the rural fire department where such fire occurs outside of a municipality per NCGS § 58-79-1. The Fire Marshal's Office shall assume authority and investigate the cause and origin of any fire involving loss of life, severe bodily injury, high value property loss, explosions, and/or when circumstances are deemed suspicious in nature. The Fire Marshal's Office shall designate a team of investigators to determine cause and origin of any fire and will assist in their efforts by training, equipping, and supplying resources as deemed necessary. Fire investigators designated by and operating under the Fire Marshal's Office authority shall be trained to meet and adhere to NFPA 1033, *Standard for Professional Qualifications for Fire Investigators*. Fire investigations initiated by the Fire Marshal, or designated investigation team will be performed according to NFPA 921, *Standard for Fire and Explosion Investigation*. The County Fire Marshal, or designated representative(s), is authorized to utilize other agencies deemed necessary to assist in determining fire cause and origin. The County Fire Marshal's Office shall fully cooperate and coordinate investigative efforts with the law enforcement agency having jurisdiction of any fire.

Section 5.3 - Service of Orders or Notices

The service of orders or notices for the correction of violations of this Ordinance shall be made upon the owner, occupant or other person responsible for the conditions, either by personally delivering a copy of same to such person or by delivering the same to and leaving it with any person in charge of the premises or by sending a copy of the order or notice by certified or registered mail to the owner's last known address.

When building or other premises are occupied by one other than the owner under a lease or other agreement, the orders or notices issued to correct violations of this chapter arising out of operations conducted on the premises shall apply to the occupant thereof; provided that where the order changes in the premises themselves which may become part of the real property of the owner, then in such cases, the orders or notices shall also be issued to the owner of the premises or real property. Failure to deliver an order or notice to the owner, if other than the occupant, shall not invalidate any order or notice duly served on the occupant.

Section 5.6 - Record Keeping

Pamlico County Fire Marshal's Office shall keep a record of all fires and all the facts concerning the same, including statistics as to the extent of such fires and the damages caused thereby. All such records shall be public. Fire departments contracting with Pamlico County to provide fire protection in designated fire protection or service tax districts shall keep a record of all emergency alarms and submit reports of these alarms, as designated by the North Carolina State Fire Marshal's Office, to the Pamlico County Fire Marshal's Office, as set forth in North Carolina General Statutes.

Section 5.7 - Equal Application of Ordinance

This ordinance shall apply equally to both public and private property, and all structures and their occupancies, unless otherwise expressly excepted from this ordinance or in the fire code expressed within or adopted by the North Carolina State Building Code and shall be liberally construed as an exercise of the police powers of the County.

Section 5.8 – Schedule of Fees and Penalties for Violation

Violation Fee Schedule

Chapter #	Chapter Title	Fees
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Section 5.9 - Effective Date

That this ordinance and the rules, regulations, provisions, requirements, orders and matters established and adopted hereby shall take effect and be in full force upon its final passage and adoption.

**PAMLICO COUNTY
BUILDINGS AND BUILDING REGULATIONS**

**ARTICLE I
IN GENERAL**

Section 1.1 - Scope of ordinance and codes.

(a) The provisions of this ordinance and the regulatory codes herein adopted shall apply to the following:

(1) The location, design, materials, equipment, construction, reconstruction, alteration, repair, maintenance, moving, demolition removal, use, and occupancy of every building or structure or any appurtenances connected or attached to such building or structure;

(2) The installation, erection, alteration, repair, use and maintenance of plumbing systems consisting of house sewers, building drains, waste and vent systems, hot and cold water supply systems, and all fixtures and appurtenances thereof;

(3) The installation, erection, alteration, repair, use and maintenance of mechanical systems consisting of heating, ventilating, air conditioning, and refrigeration systems, fuel burning equipment, and appurtenances thereof;

(4) The installation, erection, alteration, repair, use and maintenance of electrical systems and appurtenances thereof.

(b) However, nothing in this article shall be construed to make any building regulations applicable to farm buildings located outside the building regulation jurisdiction of any municipality; provided, however, that a building constructed for or converted to human habitation, even if located on a farm, shall not be exempt from these building regulations.

**ARTICLE II
TECHNICAL CODES**

Section 2.1 - Building code adopted.

The North Carolina State Building Code, as adopted by the North Carolina Building Code Council and as amended, is hereby adopted by reference as fully as though set forth herein to the extent such code is applicable for safe and stable design, methods of construction, minimum standards, and use of materials in building or structures hereafter erected, enlarged, altered, repaired, or otherwise constructed or reconstructed.

Section 2.2 - Plumbing code adopted.

The North Carolina Plumbing Code, as adopted and published by the North Carolina Building Code Council and as amended, is hereby adopted by reference as fully as though set forth herein.

ARTICLE III
INSPECTION DEPARTMENT

Section 3.1 - Organization of department.

The inspection department may consist of a building inspector and any such other inspectors or deputy or assistant inspectors as may be authorized by the Board of Commissioners. The County Manager may in his or her discretion designate a department head.

Section 3.2 - General duties of department and inspectors.

(a) It shall be the duty of the inspection department to enforce all of the provisions of this ordinance and of the regulatory codes adopted herein, and to make all inspections necessary to determine whether or not the provisions of this ordinance and such codes are being met.

(b) The North Carolina Regulatory Codes adopted by reference in Article II are to be enforced by the various inspectors appointed pursuant to this Article.

Section 3.3 - Conflicts of interest.

No officer or employee of the inspection department shall be financially interested in the furnishing of labor, material or appliances for the construction, alteration, or maintenance of a building or any part thereof, or in the making of plans or specifications therefor, unless he is the owner of such building. No officer or employee of the inspection department shall engage in any work which is inconsistent with his or her duties or with the interests of Pamlico County.

Section 3.4 - Reports and records.

The inspection department, and each inspector, shall keep complete, permanent, and accurate records in convenient form of all applications received, permits issued, inspections, and re-inspections made, and all other work and activities of the inspection department. Periodic reports shall be submitted to the Board of Commissioners, and to other agencies, as required.

Section 3.5 - Inspection procedure.

(a) *Inspections.* The inspection department shall inspect all buildings and structures and work therein for which a permit of any kind has been issued as often as necessary in order to determine whether the work complies with this ordinance and the appropriate codes. When deemed necessary by the appropriate inspector, materials and assemblies may be inspected at the point of manufacture or fabrication, or inspections may be made by approved and recognized inspection organizations; provided, no approval shall be based upon reports of such organization unless the same are in writing and certified by a responsible officer or such organization. All holders of permits, or their agents, shall notify the inspection department and the appropriate inspector at each of the following stages of construction so that approval may be given before work is continued:

- (1) *Footing.* Before concrete is poured into footing with grade markers in place and any reinforcing steel and supports if required. (No wood grade markers.)

inspection, it is found that the building in all respects conforms to the provisions of this article. No certificate of occupancy shall be required for any building the construction of which was begun prior to the effective date of the ordinance from which this article is derived.

(e) *Setback from property line.* No building permit shall be issued where the proposed building is in violation of any setback requirement in a chain of title, subdivision plat, or any applicable ordinance. The fact that a building permit is issued does not waive any setback requirement. When a violation of a setback requirement is found prior to the issuance of a certificate of occupancy, the inspection officials shall issue a stop order and no certificate of occupancy shall be issued as long as the setback violation is not resolved.

Section 3.6 - Oversight not to legalize violation.

No oversight or dereliction of duty on the part of any inspector or other official or employee of the inspection department shall be deemed to legalize the violation of any provision of this article or any provision of any regulatory code herein adopted.

Section 3.7 - Powers of inspection officials.

(a) *Authority.* Inspectors are hereby authorized, empowered, and directed to enforce all the provisions of this article and the regulatory codes herein adopted.

(b) *Right-of-entry.* Inspectors shall have the right-of-entry on any premises within the jurisdiction of the regulatory codes herein adopted at reasonable hours for the purpose of inspection or enforcement of the requirements of this ordinance and the regulatory codes, upon presentation of proper credentials.

(c) *Stop orders.* Whenever any building or structure or part thereof is being demolished, constructed, and reconstructed, altered, or repaired in a hazardous manner, or in violation of any provision of this ordinance or any other county ordinance, or in violation of any provision of any regulatory code herein adopted, or in violation of the terms of the permit or permits issued therefor, or in such manner as to endanger life or property, the appropriate inspector may order such work to be immediately stopped. Such order shall be in writing to the owner of the property or to his agent, or to the person doing the work, and shall state the reasons therefor and the conditions under which the work may be resumed.

(d) *Appeals.* Whenever a stop order has been issued to the owner or his agent and said owner or his agent wishes to appeal the stop order, the appeal shall be to the Planning Board. The Planning Board is hereby authorized to call and shall convene to hear the appeal from the stop order within five (5) business days from the time the appeal has been entered to the inspection department. The Planning Department shall render a decision at the appeals hearing and reduce the decision to writing and send the same to the appellant within ten (10) business days of the hearing.

ARTICLE IV
ENFORCEMENT

Section 4.1 - Registration of contractors.

Written application shall be made for all permits required by this ordinance, and shall be made on forms provided by the inspection department. Such application shall be made by the owner of the building or structure affected or by his or her authorized agent or representative, and in addition to such other information as may be required by the appropriate inspector to enable the inspector to determine whether the permit applied for should be issued, shall show the following:

- (1) Name, residence, and business address of owner;
- (2) Name, residence, and business of authorized representative or agent, if any;
- (3) Name and address of the contractor, if any, together with evidence that he has obtained a certificate from the appropriate state licensing board for such contractors, if such is required for the work involved in the permit for which application is made.

Section 4.4 - Plans and specifications.

Detailed plans and specifications shall accompany each application for permit when the estimated total cost of the building or structure is in excess of \$40,000.00 and for any other building or structure where plans and specifications are deemed necessary by the appropriate inspector in order for him to determine whether the proposed work complies with the appropriate regulatory codes. Plans shall be drawn to scale with sufficient clarity to indicate the nature and extent of the work proposed, and the plans and specifications together shall contain information sufficient to indicate that the work proposed will conform to the provisions of this ordinance and the appropriate regulatory codes. Where plans and specifications are required, a copy of the same shall be kept at the work site until all authorized operations have been completed and approved by the appropriate inspector.

Section 4.5 - Limitations on issuance of permits.

- (a) No building permit shall be issued for any building or structure the estimated total cost of which is more than \$40,000.00, unless the work is to be performed by a licensed general contractor. However, a building permit for a building or structure shall be issued to an owner who is constructing or supervising the construction of his own building, regardless of the cost.
- (b) No building permit shall be issued for any building or structure, other than a one- or two-family dwelling, the estimated total cost of which is more than \$90,000.00, unless the plans bear the North Carolina seal of a registered architect or a registered engineer.
- (c) Where any provision of the General Statutes of North Carolina or any ordinance requires that work be done by a licensed specialty contractor of any kind, no permit for such work shall be issued unless it is to be performed by such licensed specialty contractor.
- (d) Where detailed plans and specifications are required under this article, no building permit shall be issued unless such plans and specifications have been provided.

Section 4.6 - Issuance of permit.

When proper application for a permit has been made, and the appropriate inspector is satisfied that the application and the proposed work comply with the provisions of this ordinance and the appropriate regulatory codes, he or she shall issue such permit, upon payment of the proper fee or fees.

Section 4.7 - Revocation of permits.

ADOPTED AND EFFECTIVE THIS _____ DAY OF _____, 2024

CANDY BOHMERT, CHAIR
PAMLICO COUNTY BOARD OF COMMISSIONERS

ATTESED BY:

TRACY BOYD, CLERK
PAMLICO COUNTY BOARD OF COMMISSIONERS

Revenue Options Discussion
Pamlico County Board of Commissioners Retreat
March 20, 2024

Ambulance and Rescue Service District

As you may know, Pamlico County contracts with Pamlico Rescue Inc. to provide emergency medical services in the County. The County currently pays Pamlico Rescue \$1,350,000 and these funds go solely towards salaries and benefits. Given the tax collection percentage of about 97%, the amount of funding represents about \$.069 on the tax rate. Exhibit A shows Rescue Squad Funding has increased from \$407,632 in 2015 to \$1,350,000 in 2024, an average increase of 15% per year. For Fiscal Year 2025, the rescue squad submitted a preliminary budget requesting an increase of \$263,000, raising the rescue squad budget to about \$1,615,000.

To continue funding the rescue squad at this high rate of growth, I recommend looking at alternative sources of funding the services. North Carolina General Statute 153A-301 attached as Exhibit B authorizes counties to create a service district and to levy taxes for ambulance and rescue services. The process for establishing a service district is listed in Exhibit C.

Currently, the tax value of all property in the County is \$2,022,808,275, including registered motor vehicles. Given the collection percentage of about 97%, a tax levy of \$1,664,948 is needed to generate \$1,615,000. With those facts, a tax rate of \$.0823 per \$100 is needed to make the needed funds.

One caveat is that each town must agree to the levy within their respective town for the service district to apply within a town. Else, the tax is only applicable within the unincorporated areas of the County.

With a rescue tax in place, I would propose the following tax rates for the General Fund and Rescue Squad Fund:

General Fund: \$.556

Rescue Squad Fund: \$.0823

Please note that this proposed rate represents a \$.0133 tax increase.

Proposed schedule to adopt Rescue Service District Tax:

- March 21-April 15 – Create reports and maps of the district and mail required notices of public hearing.
- April 15 -May 20 – Seek approval from towns to levy tax within town jurisdiction.
- May 20 – Hold required public hearing and vote on creation of service district.
- June 1- Include recommended tax within proposed budget.
- By June 30 – If approved, adopt tax rate within the FY 2024-25 budget ordinance.

**Exhibit A -Rescue Squad Funding
Fiscal Years 2015-2024**

	Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Amount Funded	407,632	411,708	486,000	558,000	597,000	673,000	943,000	1,060,000	1,200,000	1,350,000
Amount of Increase		4,076	74,292	72,000	39,000	76,000	270,000	117,000	140,000	150,000
Percent Increase		1%	18%	15%	7%	13%	40%	12%	13%	13%

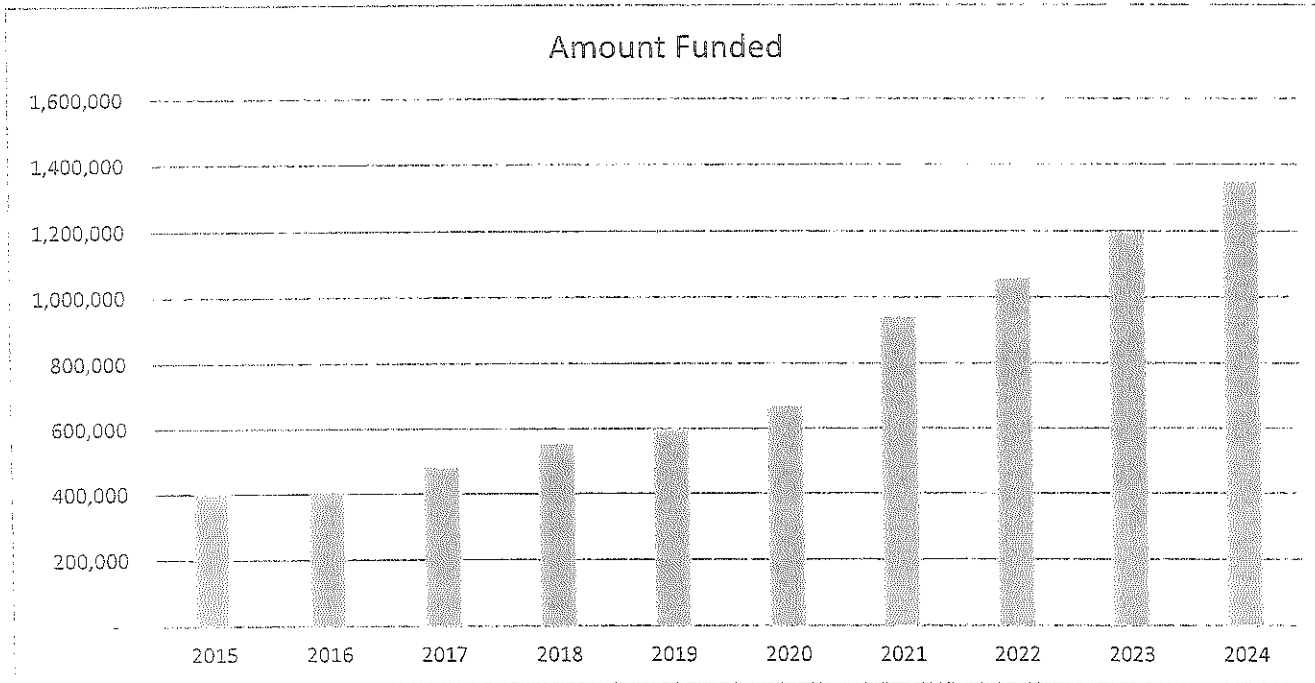


Exhibit B - Service Districts

§ 153A-301. Purposes for which districts may be established.

(a) The board of commissioners of any county may define any number of service districts in order to finance, provide, or maintain for the districts one or more of the following services, facilities and functions in addition to or to a greater extent than those financed, provided or maintained for the entire county:

- (1) Beach erosion control and flood and hurricane protection works.
- (2) Fire protection.
- (3) Recreation.
- (4) Sewage collection and disposal systems of all types, including septic tank systems or other on-site collection or disposal facilities or systems.
- (5) Solid waste collection and disposal systems.
- (6) Water supply and distribution systems.
- (7) Ambulance and rescue.
- (8) Watershed improvement projects, including but not limited to watershed improvement projects as defined in Chapter 139 of the General Statutes; drainage projects, including but not limited to the drainage projects provided for by Chapter 156 of the General Statutes; and water resources development projects, including but not limited to the federal water resources development projects provided for by Article 21 of Chapter 143 of the General Statutes.
- (9) Cemeteries.
- (10) Law enforcement if all of the following apply:
 - a. The population of the county is (i) over 900,000 according to the most recent federal decennial census, and (ii) less than ten percent (10%) of the population of the county is in an unincorporated area according to the most recent federal decennial census.
 - b. The county has an interlocal agreement or agreements with a municipality or municipalities for the provision of law enforcement services in the unincorporated area of the county.
 - c. Repealed by Session Laws 2008-134, s. 76(c), effective July 28, 2008.
- (11) Services permitted under Article 24 of this Chapter if the district is subject to G.S. 153A-472.1.

(b) The General Assembly finds that coastal-area counties have a special problem with lack of maintenance of platted rights-of-way, resulting in ungraded sand travelways deviating from the original rights-of-way and encroaching on private property, and such cartways exhibit poor drainage and are blocked by junk automobiles.

(c) To address the problem described in subsection (b), the board of commissioners of any coastal-area county as defined by G.S. 113A-103(2) may define any number of service districts in order to finance, provide, or maintain for the districts one or more of the following services, facilities and functions in addition to or to a greater extent than those financed, provided or maintained for the entire county:

- (1) Removal of junk automobiles; and
- (2) Street maintenance.

(d) The board of commissioners of a county that contains a protected mountain ridge, as defined by G.S. 113A-206(6), may define any number of service districts, composed of subdivision lots within one or more contiguous subdivisions that are served by common public roads, to finance for the district the maintenance of such public roads that are either located in the district or provide access to some or all lots in the district from a State road, where some portion of those roads is not subject to compliance with the minimum standards of the Board of

Transportation set forth in G.S. 136-102.6. The service district or districts created shall include only subdivision lots within the subdivision, and one or more additional contiguous subdivisions, where the property owners' association, whose purpose is to represent these subdivision lots, agrees to be included in the service district. For subdivision lots in an additional contiguous subdivision or for other adjacent or contiguous property to be annexed according to G.S. 153A-303, the property owners' association representing the subdivision or property to be annexed must approve the annexation. For the purposes of this subsection: (i) "subdivision lots" are defined as either separate tracts appearing of record upon a recorded plat, or other lots, building sites, or divisions of land for sale or building development for residential purposes; and (ii) "public roads" are defined as roads that are in actual open use as public vehicular areas, or dedicated or offered for dedication to the public use as a road, highway, street, or avenue, by a deed, grant, map, or plat, and that have been constructed and are in use by the public, but that are not currently being maintained by any public authority.

(e) The board of commissioners of a county that adjoins or contains a lake, river, or tributary of a river or lake that has an identified noxious aquatic weed problem may define any number of noxious aquatic weed control service districts composed of property that is contiguous to the water or that provides direct access to the water through a shared, certified access site to the water. As used in this subsection, the term "noxious aquatic weed" is any plant organism identified by the Secretary of Environmental Quality under G.S. 113A-222 or regulated as a plant pest by the Commissioner of Agriculture under Article 36 of Chapter 106 of the General Statutes. (1973, c. 489, s. 1; c. 822, s. 2; c. 1375; 1979, c. 595, s. 1; c. 619, s. 6; 1983 (Reg. Sess., 1984), c. 1078, s. 1; 1989, c. 620; 1993, c. 378, s. 1; 1995, c. 354, s. 1; c. 434, s. 1; 1997-456, s. 24; 2005-433, s. 10(b); 2005-440, s. 1; 2008-134, s. 76(c); 2011-100, s. 1; 2015-241, s. 14.30(v).)

Exhibit C – Process for Creating Service District

Report. – Before the public hearing required by subsection (c), the board of commissioners shall cause to be prepared a report containing:

- (1) A map of the proposed district, showing its proposed boundaries;
- (2) A statement showing that the proposed district meets the standards set out in subsection (a); and
- (3) A plan for providing one or more of the services listed in G.S. 153A-301 to the district.

The report shall be available for public inspection in the office of the clerk to the board for at least four weeks before the date of the public hearing.

(c) Hearing and Notice. – The board of commissioners shall hold a public hearing before adopting any resolution defining a new service district under this section. Notice of the hearing shall state the date, hour, and place of the hearing and its subject, and shall include a map of the proposed district and a statement that the report required by subsection (b) is available for public inspection in the office of the clerk to the board. The notice shall be published at least once not less than one week before the date of the hearing. In addition, it shall be mailed at least four weeks before the date of the hearing by any class of U.S. mail which is fully prepaid to the owners as shown by the county tax records as of the preceding January 1 (and at the address shown thereon) of all property located within the proposed district. The person designated by the board to mail the notice shall certify to the board that the mailing has been completed and his certificate is conclusive in the absence of fraud.

Beaufort County, NC EMS Tax Rates

<u>Department</u>	<u>Tax Rate</u>
Facility Improvements Fund	\$0.625
Chocowinity Township Fire Protection District	\$0.043
Richland Fire and Rescue District	\$0.060
Northside Fire Service District	\$0.041
Bath Township EMS Service District	\$0.05
Beaufort County Washington Township EMS Service District	\$0.05
Beaufort County Long Acre Township EMS Service District	\$0.035
Chocowinity Township	\$0.05
Pantego Township	\$0.05

Carteret County, NC Rescue District Rates

2023 Tax Rate

2023-2024 Fiscal Year Tax Rates

Carteret County (Countywide) Tax Rate = \$0.34 per \$100 valuation

Municipality (Towns)	Rate	Rescue Districts	Rate
Atlantic Beach	0.215	Beaufort	0.06
Beaufort	0.46	Broad Creek & Gales Creek	0.06
Bogue	0.05	Mill Creek	0.09
Cape Carteret	0.21	Mitchell Village	0.04
Cedar Point	0.1475	Otway	0.10
Morehead City	0.38	Sea Level	0.10
BFT TNSH/MOREHEAD	0.38	WSTN Carteret	0.06
Newport	0.545	South River	0.13

Peletier	0.055	Newport	0.02
Indian Beach	0.31	Fire Districts	Rate
Non-Ocean Front	0.010	Atlantic	0.08
	0.32	Beaufort	0.10
		Broad/Gales Creek	0.04
Indian Beach	0.31	Cedar Island	0.10
Oceanfront	0.030	Davis	0.085
	0.34	Harkers Island	0.12
		Harlowe	0.075
Emerald Isle	0.165	Marshallberg	0.08
Non-Ocean Front	0	Mill Creek	0.075
	0.165	Mitchell Village	0.08
		Newport	0.10
Emerald Isle	0.165	North River	0.07
Oceanfront	0.040	Otway	0.10
	0.205	Salter Path	0.15
Pine Knoll Shores	0.24	Sea Level	0.095
Non-Ocean Front	0.015	South River	0.06
	0.255	Stacy	0.085
		Stella	0.10
Pine Knoll Shores	0.24	Wildwood	0.1125
Oceanfront	0.055	WSTN Carteret	0.07
	0.295		
Hoffman Beach (County Rate)	0.34	Solid Waste	Rate
Oceanfront	0.055	Without Pickup	157.00
Water Rates		County Solid Waste	15.00
BFT Fire BFT Rescue Page 8	0	Beaufort Storm	48.00

Optional Quarter Cent Sales Tax

North Carolina General Statute 105-535 authorizes NC counties the option of levying an additional $\frac{1}{4}$ cents sales tax. In order to levy the tax, voters must approve of the measure by a referendum on the ballot of a regularly scheduled general election. The statute authorizing the tax is attached to this correspondence.

Finance Officer Bill Fentress estimates that an additional $\frac{1}{4}$ cent tax would generate approximately \$390,000 in new revenue. The use of the funds is not restricted. I have attached brochures used by other counties that shows the intended use of the funds. Currently, seventy-eight (78) counties in the State have placed the measure on the ballot but only forty-five (45) counties have approved the tax. A list of referenda history is attached.

Article 46.

One-Quarter Cent (1/4¢) County Sales and Use Tax.

§ 105-535. Short title.

This Article is the One-Quarter Cent (1/4¢) County Sales and Use Tax Act. (2007-323, s. 31.17(b).)

§ 105-536. Limitations.

This Article applies only to counties that levy the first one-cent (1¢) sales and use tax under Article 39 of this Chapter or under Chapter 1096 of the 1967 Session Laws, the first one-half cent (1/2¢) local sales and use tax under Article 40 of this Chapter, and the second one-half cent (1/2¢) local sales and use tax under Article 42 of this Chapter. (2007-323, s. 31.17(b).)

§ 105-537. Levy.

(a) Authority. – If the majority of those voting in a referendum held pursuant to this Article vote for the levy of the tax, the board of county commissioners may, by resolution and after 10 days' public notice, levy a local sales and use tax at a rate of one-quarter percent (0.25%).

(b) Vote. – The board of county commissioners may direct the county board of elections to conduct an advisory referendum on the question of whether to levy a local sales and use tax in the county as provided in this Article. The election shall be held in accordance with the procedures of G.S. 163-287, except that the election shall not be held within one year from the date of the last preceding election under this section.

(c) Ballot Question. – The form of the question to be presented on a ballot for a special election concerning the levy of the tax authorized by this Article shall be:

"[] 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."

(d) Repealed by Session Laws 2014-3, s. 14.22, effective May 29, 2014. (2007-323, s. 31.17(b); 2013-381, s. 10.14; 2014-3, s. 14.22; 2017-6, s. 3; 2018-146, ss. 3.1(a), (b), 6.1; 2019-169, s. 3.8(a).)

§ 105-538. Administration of taxes.

The Secretary shall, on a monthly basis, allocate to each taxing county the net proceeds of the tax levied under this Article. If the Secretary collects taxes under this Article in a month and the taxes cannot be identified as being attributable to a particular taxing county, the Secretary must allocate the net proceeds of these taxes among the taxing counties in proportion to the amount of taxes collected in each county under this Article in that month. For purposes of this Article, the term "net proceeds" has the same meaning as defined in G.S. 105-472.

Except as provided in this Article, the adoption, levy, collection, administration, and repeal of these additional taxes must be in accordance with Article 39 of this Chapter. G.S. 105-468.1 is an administrative provision that applies to this Article. A tax levied under this Article does not apply to the sales price of food that is exempt from tax pursuant to G.S. 105-164.13B or to the sales price of a bundled transaction taxable pursuant to G.S. 105-467(a)(5a). The Secretary shall not divide the amount allocated to a county between the county and the municipalities within the county. (2007-323, s. 31.17(b); 2007-345, s. 14.5(a); 2008-134, s. 75; 2009-445, s. 18; 2016-5, s. 3.21.)

§§ 105-539 through 105-549: Reserved for future codification purposes.

§ 163-287. Special elections; procedure for calling.

(a) Any county, municipality, or any special district shall have authority to call special elections as permitted by law. Prior to calling a special election, the governing body of the county, municipality, or special district shall adopt a resolution specifying the details of the election, and forthwith deliver the resolution to the local board of elections. The resolution shall call on the local board of elections to conduct the election described in the resolution and shall state the date on which the special election is to be conducted. In setting the date, counties, municipalities, and special districts are encouraged to set a date that will result in the highest possible voter turnout. However, the special election may be held only as follows:

- (1) At the same time as any other State or county general election.
- (2) At the same time as the primary election in any even-numbered year.
- (3) At the same time as any other election requiring all the precincts in the county to be open.
- (4) At the same time as a municipal general election, if the special election is within the jurisdiction of the municipality only.

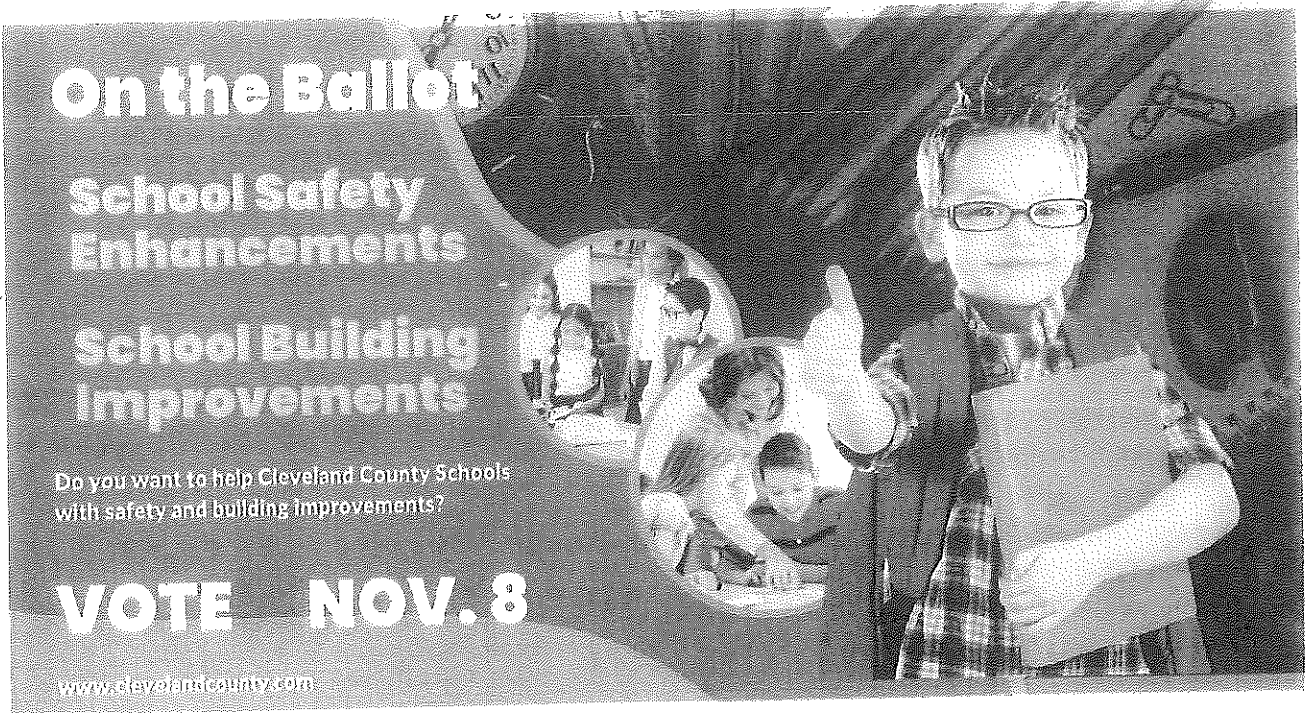
(b) Legal notice of the special election shall be published no less than 45 days prior to the special election. The local board of elections shall be responsible for publishing the legal notice. The notice shall state the date and time of the special election, the issue to be submitted to the voters, and the precincts in which the election will be held. This subsection shall not apply to bond elections.

(c) The last sentence of subsection (a) of this section shall not apply to any special election related to the public health or safety, including a vacancy in the office of sheriff or a bond referendum for financing of health and sanitation systems, if the governing body adopts a resolution stating the need for the special election at a time different from any other State, county, or municipal general election or the primary in any even-numbered year.

(d) The last sentence of subsection (a) of this section shall not apply to municipal incorporation or recall elections pursuant to local act of the General Assembly.

(e) The last sentence of subsection (a) of this section shall not apply to municipal elections to fill vacancies in office pursuant to local act of the General Assembly where more than six months remain in the term of office, and if less than six months remain in the office, the governing board may fill the vacancy for the remainder of the unexpired term notwithstanding any provision of a local act of the General Assembly.

(f) This section shall not impact the authority of the courts or the State Board to order a new election at a time set by the courts or State Board under this Chapter. (1971, c. 835, s. 1; 1973, c. 793, s. 86; 1993 (Reg. Sess., 1994), c. 762, s. 65; 2011-31, s. 7; 2013-381, s. 10.1; 2014-111, s. 17.5(a); 2017-6, s. 3; 2018-146, s. 3.1(a), (b).)



Sales Tax Referendum: Frequently Asked Questions

What is the current sales tax rate for Cleveland County?

The current sales tax rate for Cleveland County is 6.75%. If approved, the sales tax rate would be 7.0%. For the average consumer, the increase would equate to 1 cent for every \$4 spent or approximately \$1.50 per month.

Who put this issue on the ballot?

In 2007, the NC General Assembly granted county boards of commissioners the authority to levy, subject to voter approval, an additional one-quarter of a percent county sales tax. On June 21, 2022, the Cleveland County Board of Commissioners approved a resolution calling for a Nov. 8 referendum concerning the one-quarter of a percent county sales and use tax.

What will these funds be used for?

The Board of Commissioners resolved to designate funds raised through the one-quarter of a percent sales tax to be used to support Cleveland County Schools.

How much money will be raised through this tax?

Cleveland County Government estimates, based on current sales tax figures, that the one-quarter of a percent sales tax would generate approximately \$3 million annually.

How much will the sales and use tax impact purchases by an individual?

The additional one-quarter of a percent sales tax will cost one penny for every four dollars spent. On a \$100 purchase, the impact would be 25 cents.

Are there items exempt from the sales tax?

Exemptions from the tax include gas purchases and unprepared food (groceries). This tax will apply to all persons shopping in Cleveland County, not just county residents. For a full listing of items exempted from sales tax, please see [North Carolina General Statute 105-164.13](#).

Has the sales tax referendum been on ballots in other counties?

Yes, 46 counties have approved the sales tax increase including our neighbors Gaston, Lincoln, Rutherford, and Catawba counties.

How does this compare to property taxes?

The one-quarter of a cent sales tax increase would generate nearly twice the amount of revenue from a one percent increase in property tax.

If the sales tax passes, will my property taxes be increased?

The sales tax lessens the pressure on property tax. A strategic goal of Cleveland County Commissioners for several years has been to “seek alternatives for increasing revenues to lessen the county’s burden on property taxes.”

How is a sales tax different from property tax?

Property taxes are assessed based on property ownership. Sales taxes are consumption-based taxes. Keeping property taxes low can help encourage economic development. Sales taxes are generated from residents as well as tourists and visitors to Cleveland County who help support county services through sales tax dollars.

What will I see on the ballot?

The form of the ballot question for the additional one-quarter of a percent sales tax is mandated by [NC General Statute 105-537\(c\)](#). Please see below:

One-Quarter Percent Local Sales and Use Tax	
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.	
<input type="radio"/>	For
<input type="radio"/>	Against
End of Ballot	



Quarter Cent

Property Tax vs. Sales Tax

PROPERTY TAXES are assessed based on how much property you own. **Not all residents in Yadkin own property.**

SALES AND USE TAXES are generated from monetary transactions. **Residents and visitors to Yadkin participate in monetary transactions.**

Nearly 1/3 of sales tax revenues come from visitors.

FUNDING OUR FUTURE
Sheriff's Office
Volunteer Fire and Rescue
Minor Capital Projects

IMPORTANT TO UNDERSTAND:

Why is sales tax a better way to generate funds?

Anyone who makes a purchase in Yadkin County is charged a sales tax. Sales tax allows both residents who own and do not own property, along with visitors to our area, to generate funds that can be used to support necessary services in the community such as public safety that are used by residents and visitors.

How much can a 1/4 cent sales and use tax generate in revenue? If voted for, this is projected to produce an estimated \$570,000 in revenue for a full year initially which would go directly to support public safety needs in Yadkin County.

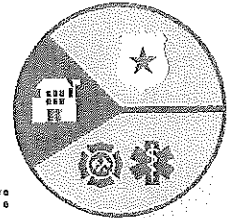
Why not raise the funds through property taxes? It would take about a 2¢ property tax increase to match the same revenue amount that the 1/4 cent sales tax would generate. Not only would this cost citizens more, property owners would be the ones affected by the increase.

What items are affected by sales tax? Items such as clothing, household supplies, electronics and prepared food and drinks (i.e. restaurant/store) are taxed.

What items ARE NOT affected by sales tax? There are numerous items exempt from this sales tax including unprepared foods, gasoline, certain agricultural supplies and motor vehicles. **Prescription medication will NOT be affected by sales tax.**

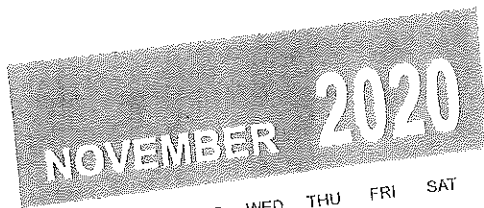


All new revenue generated from the sales tax will go to support public safety and capital needs in Yadkin County:

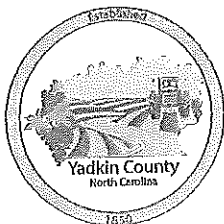


Examples of how these funds will be used:

- ★ **Increased Safety for Residents & Improved Response Times:** These funds will go to hire two additional deputies who will serve in the evening hours throughout the county and the towns.
- ★ **Recruitment and Retainment:** Yadkin County has a great need for public safety officials. This revenue will make the community more competitive in recruitment and retainment by creating a funding source for all Yadkin County telecommunicators, sworn officers and detention officers.
- ★ **Support for Fire and Rescue:** Yadkin County is proud of its volunteer fire departments and Rescue Squad, but also recognizes there is a great need for improved apparatus, facilities, training and potentially, paid part-time staff.
- ★ **Capital Needs:** These include facility maintenance and repair, installation of athletic field lights and other construction needs.



SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
45	7	8	9	10	11	12
46	13	14	15	16	17	18
47	19	20	21	22	23	24
48	25	26	27	28	29	30
49						



yadkin county

Sales Tax Referenda History

Optional Quarter Cent Sales Tax: If approved by local voters, a county may levy an optional quarter-cent sales tax under G.S. 105, Article 46. To date, 47 counties levy the tax; an additional 31 counties have held unsuccessful referenda.

County	Referenda	County	Referenda	County	Referenda	County	Referenda
Alamance	x x x x	Cumberland	x ✓	Johnston	x	Randolph	x ✓
Alexander	✓	Currituck	None	Jones	x x ✓	Richmond	x
Alleghany	x x x ✓	Dare	None	Lee	x ✓	Robeson	x ✓
Anson	x ✓	Davidson	✓	Lenoir	x x x x	Rockingham	x x x ✓
Ashe	✓	Davie	x x x	Lincoln	x ✓	Rowan	✓
Avery	x	Duplin	x ✓	Macon	x	Rutherford	x x ✓
Beaufort	None	Durham	✓	Madison	x ✓	Sampson	✓
Bertie	x x x x ✓	Edgecombe	x ✓	Martin	✓	Scotland	x x
Bladen	x x x x x x x	Forsyth	x ✓	McDowell	x	Stanly	x x x x ✓
Brunswick	x	Franklin	None	Mecklenburg	x x	Stokes	x x
Buncombe	✓	Gaston	x ✓	Mitchell	x x	Surry	✓
Burke	x	Gates	None	Montgomery	x ✓	Swain	x x ✓
Cabarrus	✓	Graham	x x ✓	Moore	x x ✓	Transylvania	None
Caldwell	x	Granville	None	Nash	x	Tyrrell	None
Camden	None	Greene	x x ✓	New Hanover	✓	Union	None
Carteret	x x x	Guilford	x x x x x x	Northampton	None	Vance	None
Caswell	x x x	Halifax	✓	Onslow	x x ✓	Wake	None
Catawba	✓	Harnett	x x x x ✓	Orange	x ✓	Warren	None
Chatham	✓	Haywood	✓	Pamlico	None	Washington	x x x
Cherokee	x x ✓	Henderson	x x x	Pasquotank	x x ✓	Watauga	x x
Chowan	x x x	Hertford	x x x ✓	Pender	None	Wayne	x x x x
Clay	x x ✓	Hoke	None	Perquimans	None	Wilkes	x ✓
Cleveland	x x x	Hyde	None	Person	x x x	Wilson	x
Columbus	x x x x	Iredell	x	Pitt	✓	Yadkin	x x x
Craven	None	Jackson	✓	Polk	None	Yancey	None

x = unsuccessful referendum; ✓ = successful referendum

Transit Sales Tax: With voter approval, a county may levy a sales tax for transit purposes of either one half cent (Durham, Forsyth, Guilford, Mecklenburg, Orange & Wake counties) or one-quarter cent (all other counties) under G.S. 105, Article 43. To date, four counties have held successful referenda (Durham, Mecklenburg, Orange, and Wake) and New Hanover County has held one unsuccessful referendum.



North Carolina Association
of County Commissioners

Last updated 1/1/23



North Carolina Counties: Occupancy Taxes

\$325.9 million was generated by the 82 county occupancy taxes in FY 2021-22. The proceeds were divided among counties, tourism development authorities, chambers of commerce, a few municipalities, and other entities.

The **General Assembly** must authorize each occupancy tax. It also sets the tax rate and specifies how collections must be distributed.

In 2023, the General Assembly granted new taxing authority to the following counties: Avery, Davidson, and Iredell (up to 6%, unincorporated areas); Bertie (up to 6%); Stokes and Warren (up to 5%); Union (up to 1%); and Wilkes (up to 6%, excluding one town). For more information on these new taxes and other occupancy tax changes, see [Session Law 2023-144](#).

FY 2021-22 County Occupancy Tax Rates and Net Collections (\$ in \$1,000)

County	Rate	Collections	County	Rate	Collections	County	Rate	Collections
Alamance	3%	\$ 1,305.1	Franklin	6%	\$ 83.9	Pamlico	-	\$ -
Alexander	6%	67.9	Gaston	3%	1,782.9	Pasquotank	6%	893.4
Alleghany	-	-	Gates	-	-	Pender	3%	46.4
Anson	6%	48.8	Graham	3%	459.7	Perquimans	6%	38.6
Ashe	3%	599.3	Granville	6%	288.4	Person	6%	408.7
Avery	-	-	Greene	-	-	Pitt	6%	2,590.1
Beaufort	-	-	Guilford	3%	6,471.5	Polk	3%	464.0
Bertie	-	-	Halifax	5%	1,187.2	Randolph	5%	1,325.9
Bladen	-	-	Harnett	3%	765.9	Richmond	3%	519.7
Brunswick	3%	2,795.9	Haywood	4%	2,928.1	Robeson	-	-
Buncombe	6%	37,537.3	Henderson	5%	3,703.8	Rockingham	3%	495.9
Burke	6%	881.6	Hertford	3%	57.0	Rowan	6%	1,287.1
Cabarrus	6%	6,128.1	Hoke	-	-	Rutherford	6%	2,889.0
Caldwell	3%	258.6	Hyde	5%	1,188.0	Sampson	6%	202.1
Camden	6%	24.5	Iredell	-	-	Scotland	6%	557.9
Carteret	6%	13,286.1	Jackson	4%	2,633.0	Stanly	6%	456.9
Caswell	3%	23.2	Johnston	3%	1,157.5	Stokes	-	-
Catawba	-	-	Jones	-	-	Surry	6%	189.3
Chatham	3%	185.6	Lee	3%	334.6	Swain	4%	2,006.7
Cherokee	4%	810.7	Lenoir	3%	319.9	Transylvania	5%	2,077.1
Chowan	5%	258.9	Lincoln	3%	282.8	Tyrrell	6%	16.9
Clay	3%	131.1	Macon	3%	2,367.7	Union	-	-
Cleveland	3%	976.1	Madison	5%	939.7	Vance	6%	479.1
Columbus	3%	192.3	Martin	6%	329.8	Wake	6%	29,101.5
Craven	6%	2,358.9	McDowell	5%	1,134.7	Warren	-	-
Cumberland	6%	8,152.8	Mecklenburg	8%	62,916.7	Washington	6%	162.7
Currituck	6%	17,936.3	Mitchell	3%	145.9	Watauga	6%	4,302.8
Dare	6%	47,115.9	Montgomery	6%	181.0	Wayne	1%	215.4
Davidson	-	-	Moore	3%	3,052.6	Wilkes	-	-
Davie	3%	160.0	Nash	5%	2,125.9	Wilson	6%	1,356.9
Duplin	6%	260.3	New Hanover	3%	10,943.5	Yadkin	6%	40.2
Durham	6%	11,171.0	Northampton	6%	156.5	Yancey	3%	316.7
Edgecombe	6%	114.6	Onslow	3%	3,841.0			
Forsyth	6%	7,162.4	Orange	3%	1,661.8	Statewide		\$325,825.8