

REQUEST FOR BOARD ACTION

**HENDERSON COUNTY
BOARD OF COMMISSIONERS**

MEETING DATE: March 15, 2017

SUBJECT: Local Option Occupancy Tax Resolution – City of Saluda

PRESENTER: Jana Berg, Saluda City Attorney
Fred Baisden, Saluda Mayor

ATTACHMENTS: Yes

1. Letter of request from the City of Saluda
2. Draft Resolution

SUMMARY OF REQUEST:

The City of Saluda has requested the Board’s consideration of adopting a Resolution in Support of Legislation giving the City of Saluda the authority to levy an occupancy tax. Although the majority of Saluda is located in Polk County, there is a very small portion of the City located in Henderson County. Those properties located in Henderson County are all residential in nature, so no impact to Henderson County revenues from an occupancy tax is anticipated.

The City Attorney for Saluda, Jana Berg, will be present to discuss the proposal, and answer any questions the Board may have.

BOARD ACTION REQUESTED:

The Board is requested to adopt the Resolution as presented.

Suggested Motion(s):

I move the Board adopt the Resolution in Support of Legislation Giving the City of Saluda Authority to Levy an Occupancy Tax as presented.



CITY OF SALUDA
NORTH CAROLINA

MAYOR

Fred Baisden

CITY MANAGER

Jonathan Cannon

COMMISSIONERS

Mark Oxtoby

Carolyn Ashburn

Stan Walker

Leon Morgan

Friday, March 3, 2017

Henderson County Commissioners

Attn: Steve Wyatt

1 Historic Courthouse Square

Suite 2

Hendersonville NC, 28792

Dear County Commissioners,

I am writing to you on behalf of the Board of Commissioners for the City of Saluda. The City of Saluda is working with Representative Henson and Senator Hise from the NC General Assembly to prepare a Local Act for a Local Option Occupancy Tax in the 2017 General Assembly Short Session. This local act would allow Saluda to collect 3% occupancy tax within the city limits. Most of the city is located within Polk County, however a small portion of the City of Saluda is located within Henderson County. Representative Henson has requested a resolution from the governing body of Henderson County in support of this legislation.

No impact to Henderson County revenues from occupancy tax are anticipated. The properties within the city limits of Saluda and Henderson County are residential properties and few in number. Therefore, I respectfully request the Henderson County Commissioners unanimously adopt a resolution supporting the City of Saluda pursuing a Local Act to Levy an Occupancy Tax. For your convenience, I have provided a resolution for adoption.

Please do not hesitate to contact me if you have any questions or comments.

Sincerely,

Fred Baisden

Mayor

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Saluda NC, 28773

**A Resolution in Support of Legislation Giving the City of Saluda
Authority to Levy an Occupancy Tax**

WHEREAS, the City of Saluda has asked its local representatives in the General Assembly to introduce a bill to authorize the City of Saluda to levy an occupancy tax; and

WHEREAS, the City of Saluda has determined that proceeds from the levy of an occupancy tax would enhance promotion and marketing of the City as a tourist destination; and

WHEREAS, a small portion of the City of Saluda is located within Henderson County and the properties located within Henderson County are few and residential in nature; and

WHEREAS, it is anticipated that levy of occupancy tax by the City of Saluda would have no or very little impact to revenues of Henderson County.

NOW, THEREFORE, BE IT RESOLVED that the Henderson County Board of Commissioners supports the legislation giving the City of Saluda authority to levy an occupancy tax.

ADOPTED this the 15th day of March, 2017.

MICHAEL EDNEY, CHAIRMAN
HENDERSON COUNTY BOARD OF COMMISSIONERS

ATTEST: _____
TERESA L. WILSON, CLERK TO THE BOARD