

RESOLUTION
of the
SAMPSON COUNTY BOARD OF COMMISSIONERS
DIRECTING THE COUNTY BOARD OF ELECTIONS TO CONDUCT AN ADVISORY
REFERENDUM WHETHER TO LEVY AN ADDITIONAL ONE-HALF CENT
COUNTY SALES AND USE TAX FOR K-12 PUBLIC SCHOOL INDEBTNESS INCURRED

WHEREAS, the Sampson County Board of Commissioners recognizes that Sampson County's student population represents the future of our great county, state, and country and therefore every initiative must be taken to support maintaining a safe and structurally sound environment that fosters student success; and,

WHEREAS, the Sampson County Board of Commissioners recognizes that service responsibilities and demands associated with the County's continued growth have increased at a rate that is outpacing the County's revenue; and,

WHEREAS, the Sampson County Board of Commissioners recognizes the County's current school debt service to be in excess of \$100 million; and,

WHEREAS, the State of North Carolina General Assembly and Governor passed the 2026 Appropriations Act creating a new Article 43A within Chapter 105 that specifically grants Sampson County an opportunity to obtain additional revenue via a local sales and use tax increase to support public education needs; and,

WHEREAS, in light of this new statutory authority, the Sampson County Board of Commissioners unanimously favor a one-half (1/2) percent local sales and use tax increase option as opposed to depending solely on property taxes as a source of revenue for meeting K-12 public school facility needs; and,

WHEREAS, the anticipated revenue generated by one-half (1/2) percent local sales and use tax is approximately \$4 million which would be equivalent to 5 and 1/2 pennies if added to the property tax levy rate; and,

WHEREAS, the Sampson County Board of Commissioners are unanimously committed to public education needs and the proper care and maintenance of public assets for generations to come; and,

WHEREAS, the Sampson County Board of Commissioners are unanimously in favor of prioritizing any additional revenues gained by a one-half (1/2) percent local sales and use tax increase to retire indebtedness incurred by the County for public school outlay purposes.

NOW, THEREFORE, BE IT RESOLVED,

- That the Sampson County Board of Commissioners directs the County Board of Elections to conduct an advisory referendum and special election on whether the County should levy an additional one-half (1/2) percent local sales and use tax to be utilized for the primary purpose of indebtedness for school buildings in accordance with N.C.G.S. § 105-513.4.
- That the Sampson County Board of Commissioners directs the County Board of Elections to formulate a ballot question for the referendum utilizing the language provided in N.C.G.S. § 105-513.2.

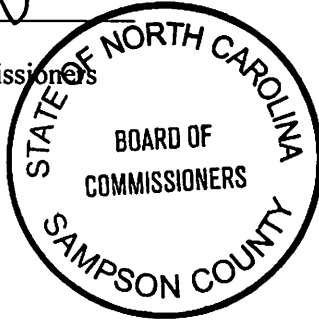
- That the Sampson County Board of Commissioners directs the County Manager to educate and inform the public regarding all aspects of this resolution and the upcoming special election on this matter.

ADOPTED this, the 3rd day of August, 2026.

ATTEST:



STEPHANIE P. FULTON
Clerk to the Board of Commissioners





C. ALLEN MCLAMB, Chairman
Sampson County Board of Commissioners