

Is there a prescribed format for the question on the ballot?

Yes. Legislation specifies how the question must be presented on the ballot: 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.”

When will the sales tax referendum be conducted?

Tuesday, May 8, 2018.

Are there restrictions on the use of the new sales tax revenues?

The sales tax is not restricted or earmarked.

One-Stop Sites

Tanglewood Church of God
2103 Rouse Rd, Kinston, NC

Board of Elections Mtg Room
110-C S. Heritage St. Kinston, NC

Dates/Times

April 19-20	8:30am - 5:00pm
April 23-24	11:00am - 7:00pm
April 25-27	8:30am - 5:00pm
April 30	11:00am - 7:00pm
May 1	11:00am - 7:00pm
May 2-4	8:30am - 5:00pm
May 5	8:30am - 1:00pm

Lenoir County



1/4 of 1% Sales Tax Referendum

Will You Support
1/4 of a 1%?



Public Information
Regarding The **Tuesday,**
May 8, 2018 Referendum
for a 1/4 of 1¢ Sales Tax.

Who put this issue on the ballot?

The NC General Assembly granted county boards of commissioners the authority to levy, subject to voter approval, an additional one-quarter cent (1/4¢) county sales and use tax. In 2017, the Board approved a resolution calling for a 2018 Special Advisory Referendum concerning the Levy of a One-Quarter Cent (1/4¢) County additional Sales and Use Tax.

Why put this issue on the ballot?

In 2017, Lenoir County had a loss in property tax revenue of \$1,800,000 as a result of the property revaluation which was effective January 1st of that year. The Board of Commissioners chose to give the citizens the option of a 1/4 of a penny sales tax in lieu of raising the property tax to offset the revenue loss.

How much money will be raised through this tax?

The Lenoir County Finance Department estimates, based on current sales tax figures, that the one-fourth of a penny sales and use tax would generate approximately \$1,350,000 annually.



Will You Support
1/4 of a 1%?

How does this compare to property taxes?

One penny in Lenoir County property tax raises around \$383,000.

One-fourth of a penny in Sales Tax is projected to raise around \$1,350,000.

Are there items exempt from the sales tax?

There is a multitude of items that are exempt from the sales tax including prescription medication, gasoline, certain agricultural supplies and motor vehicles. For a full listing, see North Carolina General Statute 105-164.13.

Food (groceries) are exempt per General Statute 105-164.13B.

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

Yes, since the legislature granted counties authority to seek voter approval, many counties have placed the referendum on a local ballot. Lenoir County citizens are currently paying the one-quarter cent sales tax when shopping in the surrounding counties of Duplin, Onslow, Pitt, and Greene.

What is the current sales tax rate for Lenoir and other counties?

The current sales tax rate for Lenoir County is 6.75% or six and three-quarters cents for a \$1.00 purchase. The North Carolina Department of Revenue has a tax rate list of all North Carolina counties.

If the sales tax passes how will that affect the County Budget?

Increased revenue from the additional Sales Tax, along with holding the line on expenditures, should allow the Board of Commissioners to provide the necessary services requested by our citizens along with those services mandated by General Statute without raising the property tax rate.

How is a sales tax different from property tax?

Property taxes are assessed based on the value of property you own. Not all residents own property. Businesses pay property taxes. Keeping property taxes low can help encourage economic development. Sales taxes are generated from monetary transactions. Visitors to Lenoir County would help support county services through a sales tax.

What would be the effect on the taxpayer?

The effect of an additional one-quarter (1/4¢) sales and use tax on a \$100 purchase is twenty-five cents.

How much would the 1/4 cent sales tax cost the individual?

Examples:

Taxable Goods	Tax
\$100 purchase	.25 cents
\$300 purchase	.75 cents
\$500 purchase	\$1.25