

TOWN OF NEWLAND
2/4/2025
PUBLIC HEARING – OCCUPANCY TAX



ATTENDING:

MAYOR: Derek Roberts

ALDERMAN: James Johnson, Gail Haller, Christie Hughes, Dave Calvert, Kenan Foxx (absent)

GUEST: Vicki Caraway, Kenny Caraway, Christy Ray, Butch Hughes, Nathan Gittner, Larry Hoyle, Beverly Hoyle, Faith Lacey, Jason Dewitt

STAFF: Town Manager/Finance Officer Sandy Lewis, Police Chief Michael Fields, Town Clerk Jessica Buchanan

Mayor Roberts called the public hearing to order at 5:00 p.m. Sandy stated she would read the resolution, and then anyone who wanted to comment could. (*Please see the attached resolution Sandy Lewis read aloud to everyone present.*)

Nathan Gittner asked if all the money goes to the Tourism Development Authority. Sandy stated yes, other than the administrative part. An administrative part goes to the Town to administrate the finances. Mr. Gittner asked if two-thirds of the tax promotes tourism and one-third goes to them at the end. Sandy asked if he was talking about the TDA, and he responded yes. Sandy said all funds go to the TDA except for the amount that goes to the Town for the administrative fee. Mayor Roberts asked who the TDA was and Sandy said that's what we were coming up with. She said they have to establish a TDA and it will be a five-member board. She has made applications for people to fill and once everyone interested has filled out an application, it comes before the board to choose the TDA members.

Jason Dewitt asked if members of the TDA need to be residents of Newland. Sandy stated that is correct or they can be business owners in the Town of Newland because businesses collect tax. For example, business owners from Carolina Pizza, Kaye's Kitchen, Nathan Gittner, or the campground do not reside within the Town. Mayor Roberts asked who governs that. Sandy asked what he meant by who governs what. He asked Sandy if she just made that up, they do have to be Town residents or business owners within the Town. He said he could see if it was only Town residents because they have the ability to vote. However, now all of a sudden we are allowing business owners who do not have the right to vote. He asked if it was made up or in the Statute we have to go by. Sandy said she didn't know about the Statute, she was going by what Avery County, Watauga County, Sugar Mountain, and folks like that do. Mr. Dewitt asked if they had a precedence. Sandy stated they didn't say whether they did or didn't, however, she could find out before appointing the TDA.

Vicki Caraway asked what the powers of the TDA are. Mayor Roberts said they are responsible for the funds spent on advertising. Alderman Johnson said they would try to get tourism into the Town. Sandy said the TDA collects funds are also managed by them. The finance officer and town manager are ex officio members based on what the Statutes say. Mayor Roberts asked if this was something else Sandy and Jessica would have to take on. Sandy stated yes however the TDA can appoint a secretary, chair, and vice chair. The Treasurer is the finance officer, ex officio member. Since they work for the Town, the

finance officer must be part of the TDA because they have to be audited like our Town is audited annually. Alderman Haller asked Sandy if the TDA would be in charge of the festivals. Sandy said they wouldn't do the festivals but would support it, we will still have our events committee. The events committee would go to the TDA and ask for event funding. Sandy said the money we budget for the events line is dwindling because we have to use that money for other line items, we can use the money that comes in for the TDA to put back into the events line item.

Larry Hoyle asked if the occupancy tax was only charged towards short-term rentals. Sandy stated yes, it is for accommodations rented for ninety days or less in the Town of Newland. She had to go back and forth with the School of Government about the campground. We cannot levy a 6% occupancy tax on a concrete slab or a gravel pad with a faucet and a sewer hookup. However, if the campground owner has a camper, they own sitting in the campground and rents it out for ninety days or less, then we can levy the occupancy tax on that. If there is a tiny house in the campground, we can levy the occupancy tax on that as well if it is rented out as a short-term rental. We cannot tax the individual campers because they pay highway use tax to have a tag on their camper. Places like Air BnB's, The Shady Lawn, and campers that the campground owner personally owns and rents out on a short-term basis, is who we can apply the 6% occupancy tax to. Mr. Gittner asked how we open the 90-day door timeline. Right now, they have people staying at the Shady Lawn who were not planning on being there for ninety days, however, it turned out they had to because the storm had displaced them. He asked if this was a scenario where he needed to collect the tax and if they stayed longer, he would refund the money to them. Or if they say they are going to be there for four months and they only stay for two, how will he reconcile for that because it sounds like an accounting nightmare. Alderman Hughes stated it will not go into effect until April 1st. Mr. Gittner stated that was another problem because they had reservations on the books well past that time. He updated their system so that the occupancy tax would be collected for any reservation made in the last thirty days. Another challenge will be with Expedia because if people make reservations with them, they can pre-pay and receive a discount. He stated that being able to go back and retrieve the tax through them would be incredibly difficult and highly unlikely. Trying to put something like this into effect in 50-55 days is a short runway.

Mr. Gittner asked the Town Council if they would be interested in putting this into effect when there are no reservations on the books, which would probably be January 1st, 2026. He asked what he would do about those who stayed past the ninety-day mark and were not planning to or those who made reservations for more than ninety days and left sooner. Will this be an accounting issue that he will have to track, audit, and back out? Alderman Johnson stated yes, and he understood what he was saying. He didn't know how difficult this would be because he had not seen his computer system. He explained whenever he booked a room ahead of time and went to Pigeon Forge, it was a certain price per night. Whenever he arrives it is always more expensive because they add the taxes when he gets there. Mr. Gittner said he should sue them because that was bait and switch, which is illegal. Mayor Roberts explained how they checked in on September 25th, thinking they were only going to be there for a month, and just checked out last weekend. Mr. Gittner stated that if he collects tax on someone who stays for ninety days and ends up staying for ninety-one, he will have to refund that money. Alderman Johnson said yes because then it becomes a long-term rental. He asked if Mr. Gittner was asking because a lot of workers come in and stay while they are on a job. Alderman Johnson asked if they go home on the weekends and Mr. Gittner said sometimes however, they find it easier to keep the reservation, so they do not have to move their stuff in and out. He would prefer they moved their stuff out on the weekends so they could rent those rooms out.

Sandy stated after pulling forms and accounting documents from other Counties and Towns in North Carolina, it is a cost to the business. Nothing shows we (the Town) have to back out the tax on the individual paying it. The business owner's responsible for filling out the form stating the number of rooms rented out for less than ninety days and your gross retail receipts. Then, it will tell you the amount

of taxes that are due. Mr. Gittner asked if he only needed to turn in the gross receipts for rooms rented for less than ninety days. Sandy replied that he would report the total rooms available for rent, total rooms per night sold, gross retail receipts, and less gross retail receipts for rooms rented for more than ninety consecutive days to the same occupant. This formula will give him the net rental receipts subject to the sales tax. He said he wanted to ensure this was only taxed on the room and not anything extra. Sandy and Alderman Johnson asked what he meant by anything extra. Mr. Gittner explained if somebody smokes in a room they charge a \$300 cleaning fee. They replied no this was just on the room rental fee. Alderman Johnson stated this was a tax increase without hurting the residents or businesses in Newland. Mr. Gittner said that was mostly true and he agreed. He stated they do get some residents in Newland, and Avery County, when they have family come in to visit, they will rent a room at the motel. Therefore, it impacts some people even though not many people.

Mr. Gittner stated they do not collect all of their taxes. Some of their business partners, such as Expedia and booking.com, also collect some. They will collect on some but not others, which is difficult to explain. If the Inn gets paid by Expedia, they deduct taxes and their fees first. He asked if we would go after Expedia for those taxes they are collecting. Sandy stated that we would still go for the Shady Lawn for those taxes since he is the business owner of the motel. Alderman Johnson said he needed to raise the rate on his nightly rental fee to collect the occupancy tax from them. Mr. Gittner stated that Expedia is already collecting the occupancy tax. Sandy said he would need to collect that tax from Expedia to pay the TDA. Mayor Roberts said he thought Expedia would send a separate check to the Town. Sandy said she could check and asked Mr. Gittner if he had checked with any other surrounding motels, and he replied no. Alderman Johnson suggested checking with the Best Western in Banner Elk because they have been collecting occupancy tax.

Mr. Gittner said that if this were the right thing for Newland, he would do it. It would be an incredible burden, and it is not simple accounting to track all of this. He said he prays that this brings in the kind of money you think it will. However, he knows the motel's revenues, and with the additional Airbnbs and Vrbo's in the City, he was told there were twelve. He feels like he knows what their occupancy will be because they use them when their rooms are full, and he does not think this will be a big number. He said it sounds like all the funding will go to the TDA minus the administrative fees. Sandy said we could not change the Statute, and the only thing we can change is going to the State and asking if they can make the two-thirds go towards tourism-related activities since that is a broader scope.

Jason Dewitt explained how his son had to sign a rental agreement every fifty-nine days because of the same situation in Colorado, where there was a limitation on receiving tax for rentals of 60 days or more. Larry Hoyle asked if that would only affect individuals staying for more than ninety days and not those who are only staying for three nights, and Mr. Dewitt said that was correct. Sandy said that was a good point and that she would check into this.

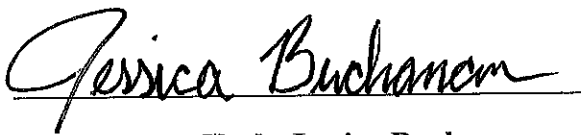
Christy Ray stated she didn't understand why you wouldn't want to pay an occupancy tax to help build up the revenue for your Town. Mr. Gittner said he believes he was clear when he said if the Town Council thought this was the best thing to do, he would support it. Christy Ray said you seem very against it. Mayor Roberts said he believes Mr. Gittner is against the logistics of it. He asked how the Town chases down these Airbnbs. Sandy said she would have to go to the County and ask for them. Mayor Roberts said he was curious about how the County knows. Sandy said at the beginning of each year, they send out appraisal forms that say to report if you rent your property, and that is the only thing she can go by, as well as Facebook posts.

Alderman Johnson said to look at the roads and everything around here. He said he understands that Mr. Gittner has a business, but the TDA they will put together will advertise for him and all businesses in the Town. If Joe Smith from Mississippi comes by for four days and pays \$9.00, it comes to the TDA. They


will advertise, and maybe we can improve some of our roadways. Mr. Gittner said he could not argue against that. He asked if the TDA could spend money on roadways since it must be tourism-related, and Sandy said she didn't think so. He asked if they have a tax-exempt customer from whom they do not collect sales tax; they would not collect the occupancy tax. Sandy said that was probably correct, but she would find the answer and let him know. Alderman Johnson told him whoever does his accounting would need to answer that question. Alderman Johnson said he believes this will save the town money because it will take away our event funding. He understands Mr. Gittner thinks it will not be very much money; however, \$25,000 is a lot for this board. He said what he loves the most about this is that this money does not come from the town residents and citizens of Newland.

Alderman Johnson motioned to accept the 6% occupancy tax levy for the Town of Newland. Alderman Haller seconded the motion. All agreed by a show of hands, stating aye. Sandy presented the resolution to create the Town of Newland tourism development authority. It says the TDA will use the occupancy tax to promote tourism for the Town and will consist of five members; however, that can be changed. Mayor Roberts asked if we could do three. Vicki Carraway asked if two members would include the Mayor and Finance Officer. Sandy said no, they are considered the ex officio members, so they do not count. She said she wrote it for five members, and two of those members shall be individuals affiliated with businesses that collect tax in the Town. Three members shall be individuals currently active in promoting travel and tourism in the Town. Members will have alternating terms; two members shall be appointed for terms commencing immediately after we for the TDA, and their membership will expire on August 1st, 2028. The other two members' memberships will expire on August 1st, 2027, and the other one membership will expire on August 1st, 2026. Alderman Johnson said it appears that Sandy will be the Treasurer of this board, and Sandy replied yes. However, she will not be a member of the TDA. They can also form committees within the TDA, such as marketing, budget, finance, and administrative committees. Alderman Johnson motioned to accept the resolution to create the tourism development authority with a membership of three to five, and we will take applications. Alderman Hughes seconded the motion. All agreed by a show of hands and stating aye. *(See the attached resolution with the minutes)*. Alderman Haller asked Sandy if she would set a time limit for receiving the applications back. Sandy said yes because we should have them back before April 1st since we will begin the tax levy then. Vicki Carraway asked if the application would be available on the website. Sandy said yes, and she also had some with her tonight.

Alderman Johnson motioned to close the public hearing. Alderman Hughes seconded the motion.
The public hearing adjourned at 5:35 PM.



Town Clerk, Jessica Buchanan



Mayor, Derek Roberts



**RESOLUTION AUTHORIZING LEVYING A 6% ROOM
OCCUPANCY TAX IN THE TOWN OF NEWLAND**

WHEREAS, Session Law 2001-439, Part XVI (as ratified on the 4th day of October 2001) and Session Law 2002-94 (as ratified on the 28th day of August 2002) authorizes the Town of Newland to levy a room occupancy tax; and

WHEREAS, the State of North Carolina has granted the Town of Newland the authority to levy and collect occupancy tax upon short-term rental accommodations properties as defined in N.C.G.S. 160A-215 and N.C.G.S. 105-164.4F; and

WHEREAS, a public hearing has been advertised and held in this matter prior to

consideration by the Board of Aldermen as required by NC General Statutes §153A-155, such public hearing having been conducted by the Board of Aldermen on February 4, 2025; and

NOW, THEREFORE, BE IT RESOLVED the Town of Newland Board of Aldermen, acting in its capacity as the governing body of the Town of Newland, and pursuant to NC General Statutes § 153A-155 and North Carolina Session Laws 2001-439 and 2002-94, hereby levies a room occupancy tax of six percent (6%) of the gross receipts derived from the rental of an accommodation within the Town of Newland that is subject to sales tax imposed by the State of North Carolina under NC General Statutes §105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax is effective at 12:00 am on the 1st day of April 2025, the same being the first day of the second calendar month after the adoption hereof.

BE IT FURTHER RESOLVED that the proceeds from the six percent (6%) room occupancy tax shall be collected and distributed in accordance with the provisions of North Carolina Session Laws 2001-439 and 2002-94 and shall be administered by the Town of Newland Tourism Development Authority, as established under separate resolution adopted by the Board of Aldermen. The Town of Newland Tourism Development Authority shall use at least two-thirds (2/3) of the net proceeds from the room occupancy tax levied hereunder to promote travel and tourism in the Town of Newland and shall use the remaining one third (1/3) of said net proceeds for tourism related expenditures in Newland.

Adopted this the 4th day of February, 2025.

VOTE:

Aye 4

Nay 0

Alderman
Kenan Foxx (absent)


Derek Roberts, Mayor

Attest:


Jessica Buchanan, Town Clerk



RESOLUTION CREATING THE TOWN OF NEWLAND TOURISM DEVELOPMENT AUTHORITY

WHEREAS, The North Carolina General Assembly ratified Session Law 2001-439, Part XVI on the 4th day of October 2001 and Session Law 2002-94 on the 28th day of August 2002, authorizing the Town of Newland to levy a room occupancy and tourism development tax; and

WHEREAS, the enabling statutes authorize the governing body of the Town of Newland to adopt a resolution levying a room occupancy tax of up to six percent (6%) of the gross receipts derived from the rental of an accommodation within the town that is subject to the sales tax imposed by the State of North Carolina under NC General Statutes §105-164.4(a)(3) with at least two-thirds (2/3) of the proceeds to be used to promote travel and tourism in the Town of Newland; and

WHEREAS, the enabling statutes further direct that the governing body of the Town of Newland adopt a resolution creating the Town of Newland Tourism Development Authority, the same to be a public authority under the Local Government budget and fiscal Control Act and to be responsible for the administration of all room occupancy taxes levied and collected by the Town of Newland, in accordance with the provisions of NC Session Laws 2001-439 and 2002-94; and

WHEREAS, the Board of Aldermen in its capacity as the governing body of the Town of Newland has adopted a resolution levying a room occupancy tax of six percent (6%); and

WHEREAS, the Board of Alderman in its capacity as the governing body of the Town of Newland desires to adopt this resolution creating the Town of Newland Tourism Development Authority in accordance with the provisions of the enabling statutes;

NOW, THEREFORE, BE IT RESOLVED that the Town of Newland Board of Aldermen, acting in its capacity as the governing body of the Town of Newland, does hereby create and establish the Town of Newland Tourism Development Authority (hereinafter referred to as the "TDA" or "Authority"), the same to be constituted as follows and to operate under the following terms and conditions:

1. GENERAL PURPOSE AND AUTHORITY.

Pursuant to the provisions of North Carolina Session Laws 2001-439 and 2002-94, the TDA shall be a public authority under the Local Government Budget and Fiscal Control Act as set forth in Article 3 of Chapter 159 of the North Carolina General Statutes. The Town shall on a quarterly basis remit the net proceeds of the Town of Newland room occupancy tax to the TDA, which shall use at least two thirds (2/3) of the same to promote travel and tourism in the Town of Newland and shall use the remaining one third (1/3) for tourism related expenditures in the Town. Said net proceeds may be used only for the direct benefit of the Town of Newland and none of such proceeds may be used to promote travel or tourism in areas outside of the Town or for tourism related expenditures in the Town that are outside the town.

2. REPORTS.

The TDA shall report quarterly and at the close of each fiscal year to the Board of Aldermen on the TDA's receipts and expenditures for the preceding quarter and the fiscal year, in such detail as the Board of Aldermen may require.

3. **MEMBERSHIP.** The following provisions shall govern the membership of the TDA:

a. Members. The TDA shall consist of five (5) members. Two (2) members shall be individuals who are affiliated with businesses that collect tax in the town, and three (3) members shall be individuals who are currently active in the promotion of travel and tourism in the town.

b. Terms. Members shall be appointed to serve the following terms:

i. Two members shall be appointed for terms commencing immediately upon their appointment and expiring on August 1, 2028;

ii. Two members shall be appointed for terms commencing immediately upon their appointment and expiring on August 1, 2027;

iii. One member shall be appointed for term commencing immediately upon their appointment and expiring on August 1, 2026.

c. Vacancies. Should a vacancy arise with respect to any member of the TDA, the TDA shall immediately notify the governing board which appointed said member, and said governing board shall name a replacement to serve the remainder of the vacant term.

d. Removal of Member. If any member misses two (2) meetings of the TDA within a single calendar year or two (2) consecutive meetings of the TDA at any time, the TDA shall notify the governing board which appointed said member and may request that the member be removed and replaced with a new member.

e. Term Limits. No member shall be eligible to serve more than three (3) consecutive terms without rotating off the TDA for a period of at least one (1) year. For purposes of this subparagraph (e), a member shall be deemed to have served a term if he or she has served all or any portion thereof, including a one (1) or two (2) year term under subparagraph (b)(i) or (b)(ii) above or the remainder of a term when filling a vacancy.

f. Voting Rights. Each member in good standing shall be entitled to one vote on each matter submitted to the vote of the members. Assignment of voting privileges is not permitted.

g. Ex-Officio Members. The Town of Newland Town Manager or his or her designee shall serve as an ex-officio non-voting member of the TDA.

h. Compensation. Members shall serve without compensation but may be reimbursed for expenses in connection with the performance of their duties at the same rate in effect for the Town.

4. **MEETINGS OF MEMBERS**

a. Meetings. Following the adoption of this Resolution, the TDA shall meet at least once per quarter starting with the first full quarter after all members have been appointed pursuant to Paragraph 3 above. The initial meeting shall be called by the Chair appointed by the Board of Aldermen pursuant to Paragraph 5(a) below, giving proper notice of time, location, and purpose to each member and the news media as required under General Statutes Section §143-318.12 or any successor statute thereto. Thereafter the TDA may, but shall not be required to, adopt a schedule of regular meetings pursuant to General Statutes Section §143-318.12 or any successor statute thereto, which schedule may be changed by the TDA in such manner and at

such times as it may desire. Special meetings may be called by the Chair of the TDA or a majority of the membership in accordance with the requirements of the foregoing statute.

b. Quorum. At any meeting of the TDA, the presence of three (3) members shall constitute a quorum for the transaction of business. If a member has withdrawn from a meeting without being excused by majority vote of the remaining members present, said member shall be counted as present for the purpose of determining whether a quorum exists. If a quorum is not present, a majority of those members present may adjourn the meeting.

c. Minutes. The minutes of all meetings of the TDA shall be kept and provided to the members prior to the next regular meeting, at which said minutes shall be duly approved by majority vote of the members present, a quorum existing.

d. Open Meetings. All meetings of the TDA, whether regular or special, shall be announced and open to the public as provided under Article 33C of Chapter 143 of the North Carolina General Statutes, provided that closed sessions may be held in accordance with the provisions of said Article 33C.

5. OFFICERS

a. Chair. Following the initial appointment of TDA members by the Board of Aldermen, the Board of Aldermen shall designate one of said members as Chair of the TDA, to serve until 31 July 2026. Thereafter the TDA shall elect one of its members as Chair each August, to serve for a term of one (1) year, from August 1 through July 31 of the following year.

b. Vice-Chair. The Board of Aldermen, at such time as it appoints the Chair of the TDA under Paragraph 5(a) above, shall designate one of the members of the TDA as Vice Chair, to serve until 31 July 2026. Thereafter the TDA shall elect one of its members as Vice Chair each August, to serve for a term of one (1) year, from August 1 through July 31 of the following year.

c. Secretary. The Board of Aldermen, at such time as it appoints the Chair of the TDA under Paragraph 5(a) above, shall designate a person as Secretary, to serve until 31 July 2026. Thereafter the TDA shall elect or appoint a person to serve as Secretary at the pleasure of the TDA. The Secretary elected or appointed by the TDA may, but shall not be required to be one of its own members.

d. Treasurer. The Town of Newland Finance Officer, or such employee of said office as the Town of Newland Finance Officer may designate, shall serve as Treasurer to the TDA.

e. Notwithstanding the expiration of the term of the Chair or Vice Chair as set forth above, said officer shall continue to serve in such position until the TDA has re-elected said officer or has elected a new person to such a position. In the event the Chair or Vice Chair is elected or re-elected subsequent to the expiration of the preceding term, said officer's term shall expire on July 31 of the year such term would have ended had the member been timely elected or re-elected.

6. DUTIES OF THE OFFICERS

a. Chair. The Chair shall preside at all regular and special meetings of the TDA. He/she shall appoint committees, sign contracts and instruments of the TDA as authorized by the TDA and perform other duties as may be specified in this Resolution.

b. Vice-Chair. The Vice-Chair shall perform such duties as the TDA or the Chair may assign. In the absence of the Chair, the Vice-Chair shall preside at the meetings of the TDA and perform other duties and responsibilities of the Chair.

c. Secretary. The Secretary shall keep the minutes of all meetings of the TDA as required under this Resolution and shall perform such other duties as shall be assigned by the TDA.

d. Treasurer. The Treasurer shall review and approve or disapprove expenditures and orders for disbursement of funds, shall work with the Chair to carry out the financial policies adopted by the TDA, shall provide a financial report to the TDA at each regular meeting, and shall perform such other duties as shall be assigned by the TDA.

7. COMMITTEES

The TDA shall have three (3) standing committees, plus such other special committees as may be appointed by the Chair. Each committee shall consist of not more than two (2) members of the TDA, together with such other non-members as the Chair may deem appropriate; provided that the number of appointed non-members on a committee shall be less than the number of appointed TDA members on said committee. The standing committees shall be as follows:

a. **Marketing Committee.** The Marketing Committee shall prepare, and submit to the TDA for approval, an annual program to advertise and promote tourism and convention development.

b. **Budget and Finance.** The Budget and Finance Committee shall monitor all financial affairs of the TDA and shall submit a proposed annual budget.

c. **Administrative Committee.** The Administrative Committee shall be chaired by the Chair to oversee personnel, contracts, and related matters.

8. FINANCES

a. **Finance Officer.** The Town of Newland Finance Officer, or such employee of said office as the Newland Finance Officer may designate, shall serve as the ex-officio finance officer for the TDA. Said person shall also serve as the Treasurer of the TDA pursuant to Paragraph 5(d) above. The duties of the Treasurer and ex-officio finance officer shall be identical.

b. **Fiscal Year.** The fiscal year for the TDA shall begin on July 1 and end June 30 of the subsequent calendar year.

c. **Disbursements.** All disbursement checks shall contain two signatures. One of said signatures shall be that of the Chair, or, in the event of the absence or unavailability of the Chair, that of the Vice-Chair. The other said signatures shall be that of the Treasurer.

d. **Deposits.** All funds of the TDA in excess of \$100.00 shall be deposited daily to the credit of the TDA in such banks or depositories as the Town may select.

e. **Gifts.** The TDA may accept on its behalf any contribution, gift, bequest, or devise for the purpose of the TDA.

f. **Fiscal Compliance.** All matters of fiscal control shall be in accordance with those of the Town of Newland and the North Carolina General Statutes.

g. **Audit.** The books of the TDA shall have a certified audit at the end of each fiscal year by a CPA.

9. EMPLOYEES AND STAFF.

The TDA shall have no employees, nor shall it have the authority to hire or discharge staff members. Any employees or staff assisting the TDA shall be designated for that purpose under this Resolution or by separate action of the Board of Aldermen and shall either be employees or independent contractors of the Town; provided, however, the TDA shall have the authority to independently contract for the services of one or more persons to serve as an executive director or in another similar position in the administration of the TDA's functions.

10. MISCELLANEOUS

a. Policies. The TDA shall determine all policies under which it operates, in accordance with State law and legislation creating the TDA. The TDA may contract with any person, firm, corporation, or agency to advise and assist it in the development of programs for the promotion of travel, tourism, and conventions, and in connection with all other lawful functions of the TDA.

b. Dissolution. Any funds remaining in the account of the TDA, if the TDA is dissolved, shall at the end of the fiscal year revert to the Town.

c. Conflict of Interest. No member or agent of the TDA shall be involved either directly or indirectly in any contract with the TDA.

d. Amendment or Repeal. This Resolution, or any part thereof, may be amended, or the same may be repealed, by the Board of Aldermen at any time; provided that any such amendment or repeal shall not conflict with the requirements of the legislation creating the TDA.

Adopted this the 4th day of February 2025.

VOTE:

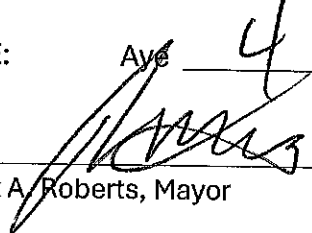
Aye

4


Nay

0

Alderman
Kenan Foxx (absent)


Derek A. Roberts, Mayor

Attest:


Jessica Buchanan, Town Clerk

