



**Alamance County Board of Commissioners**

**ACTION ITEM AGENDA ITEM**

**TO:** Alamance County Board of Commissioners

**MEETING DATE:** 03/2/20

**FROM:** Bryan Hagood

**DATE SUBMITTED:** 01/27/20

**DEPT:** County Manager

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**ISSUE/ACTION REQUESTED:**

Board will consider a lease agreement between Alamance County and the Alamance-Burlington School System which will allow Alamance County to request a refund of sales and use tax paid for renovation or construction costs of our public schools.

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**BACKGROUND/PURPOSE OF REQUEST:**

Per N.C. G.S. 105-164.14(c), a county is allowed an annual refund of sales and use tax on building materials, supplies, fixtures, and equipment that become part of or annexed to any building or structure that is owned or leased by the County. This agreement was reviewed by our bond attorney for compliance with laws related to bond issuance, the County attorney, and legal representatives of Alamance-Burlington School System.

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**FISCAL IMPACT:**

**COUNTY MANAGER'S RECOMMENDATION:**

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**ATTACHMENTS:**

MOU - Interlocal Sales Tax Agreement - Lease Agreement with ABSS - BOE Approved 2-11-2020 (PDF)

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**ACTION OF THE BOARD OF COMMISSIONERS**

**RESULT:**

**APPROVED [UNANIMOUS]**

**MOVER:**

Steve Carter, Vice Chairman

**SECONDER:**

Bill Lashley, Commissioner

**AYES:**

Lashley, Galey, Carter, Boswell, Sutton